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18 Juli 2018 16.43

Dear Dr. Grace T. Pontoh,
Hasanuddin University,
Indonesia.

I am pleased to confirm that your abstract has been accepted for the 7th Global Conference on Business and Social Sciences, 2018 that will be held in Cinnamon Grand Hotel Colombo, Sri Lanka from 20-21 August 2018.

Please find attached Acceptance letter, Registration form, DD Networking session leaflet and Workshop brochure. Please email the completed registration form, along with a payment receipt **on or before 10 August 2018, deadline of late registration**, to admin@gcbss.org and Cc. to gcbsscommittee@gmail.com to confirm your participation. Conference program will be sent to registered participants after 10th August 2018.

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**GLOBAL CONFERENCE ON BUSINESS AND SOCIAL SCIENCES
SERIES****LETTER OF ACCEPTANCE****7th Global Conference on Business & Social Sciences***"Contemporary Issues in Management and Social Sciences Research"***Dates: 20-21 August 2018****Venue: Cinnamon Grand Hotel Colombo, Sri Lanka**Dated: 18th July, 2018

Author: Grace T. Pontoh,
Affiliation: Hasanuddin University, Indonesia.
Paper Title: Internet Financial Reporting of Public Institutions And E-Government as A Medium of Good Governance in Indonesia.

Dear Grace T. Pontoh,

Congratulations! We are pleased to confirm that your submitted abstract has been accepted based on double blind peer review for an oral presentation in the 7th Global Conference on Business and Social Sciences in Colombo, Sri Lanka.

Please note the following important guidelines:

1. Your abstract number is **CIMSSR-00436** and please quote this number for all future correspondence. Please double check the accuracy of the abstract title, address and spelling of the author name and name of the university and send us corrected abstract if necessary by **20th July, 2018**.
2. Your abstract will be published in the **Refereed Conference Proceedings** which will be published online and in a CD form with ISBN 978-602-43147-4-8.
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9 Oktober 2018 13:19

Dear Dr. Grace T. Pontoh,

We have received the review outcome and pleased to inform you that your paper titled "Internet Financial Reporting Of Public Institutions And E-Government As A Medium Of Good Governance In Indonesia" is considered suitable for publication, subject to satisfactory revisions in a regular issue of *GATR Journal of Finance and Banking Review (JFBR)*. Please find the review sheet, authors instructions, similarity report, copyright and consent forms. You are advised to read comments carefully and submit the final version of paper with required forms to me not later than **20th October 2018 at gcbsscommittee@gmail.com and admin@gcbss.org**. After that day we will not entertain your paper for this journal. We appreciate your cooperation for timely publication in JFBR Vol 3(2018).

Moreover, you need to highlight all changes in the final version of paper in RED colour text. (Strictly follow)

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

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Grace T. Pontoh <gracetpontoh@gmail.com>
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20 Oktober 2018 23.29

Dear Mr. Rasul Shukrov,

Please accept the edited article in this email attachment.

Kind Regards,

Grace T. Pontoh

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Dear Guest,

Thanks, I have received it.

Kind regards,
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[Kutipan teks disembunyikan]

INTERNET FINANCIAL REPORTING OF PUBLIC INSTITUTIONS AND E-GOVERNMENT AS A MEDIUM OF GOOD GOVERNANCE IN INDONESIA

Grace T. Pontoh^{1*}, Yohanis Rura², Abdul Rahman³, Muhammad Achyar Ibrahim⁴

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ABSTRACT

*Transparency of financial reporting that can be done through various media including internet is one important factor of good governance. The use of internet in government has been regulated in regulations that encourage government to build and to develop websites to present information to the public. This research analyzes the factors that influences the government's internet financial reporting (IFR) through e-government. The factors tested in this research are size, leverage, capital expenditure, and audit opinion of Republic Indonesia Audit Board (BPK). The population of this research are the 25 ministries registered in the e-government ranking index (PeGI) in 2013-2015. The analysis used is the path analysis using SPSS 21 application program. The results showed that size, capital expenditures, and audit opinion of BPK had an effect on the use of IFR through e-government, whereas leverage had no effect on the use of IFR through e-government. **These findings indicate that e-government is an important mediating factor in disclosing financial reports on the internet as a medium of good governance for public institutions in Indonesia.***

Type of Paper: Empirical

Keywords: *internet financial reporting, size, leverage, capital expenditure, audit opinion, e-government*

1. Introduction

Internet Financial Reporting (IFR) is a financial report disclosure through the internet. According to Overele *et al.* (2003), IFR is a combination of internet multimedia capacity and

The research conducted by Verawaty (2015) used e-government as dependent variable while the research conducted by Saming (2018) used e-government as intervening variable in several public institutions, namely the provincial government, local governments, ministerial institutions, and non-ministerial institutions. This research is the development of Saming's (2018) research that uses e-government as an intervening variable on the use of IFR as a form of good governance that focuses only on ministerial institutions in Indonesia for the 2013-2015 period by considering the availability of data that can be obtained, namely the e-government rating index (PeGI) which is issued by the Ministry of Communication and Information. **This research contributes to public sector information systems which show that e-government plays an important role in publicizing financial reports on the internet which will improve transparency and hence, good governance.**

2. Literature Review

The role of e-government as a mediating variable in the use of IFR in improving good governance is supported by the availability of IFR in financial reports on the internet. This condition will reduce agency problems caused by public transparency and accountability and will reduce information asymmetry between principals and agents.

Large local governments have large amounts of wealth and transfer of wealth (Rahman *et al.* 2013). Large local governments are required to conduct transparency on their financial management as a form of public accountability through disclosure of financial information to reduce agency costs that can arise due to principal demands for information held by agents. One of the media that encourages transparency is e-government, as through e-government access to information becomes easier. Rahman *et al.* (2013) stated that the amount of total

Table 1 shows that the effect of size on IFR is not fully mediated by e-government (partial mediation). In other words, the better the e-government owned by the public institution, the greater mediatory effect e-government will have on the relationship between the size of the public institution towards the use of IFR. The results of this research are inconsistent with Verawaty (2015), who found that there is no positive relationship between the size of local government and the accessibility of financial reports on the internet through e-government. However, the results are consistent with Saming (2018), who found that the size of the public body has an indirect effect on the use of IFR through e-government. The greater the size of the public institution, the greater the demand for public accountability and the reduction of agency costs is. **The results of this research further strengthen the application of agency theory to e-government. Agency problems arise in the public sector due to a lack of transparency in financial information.**

Table 1 shows that leverage does not affect IFR through e-government. In other words, e-government owned by a public institution is not able to mediate the relationship between leverage and the use of IFR. This may be because the public institutions examined in this study have a low levels of debt (5.98%) (Kasmir, 2008, p.164), so there are no demands from debtors for increased transparency and financial accountability. Based on research conducted by Gore (2004), the incentives given by debt owners to publish financial reports are more dominant than regulatory or political costs or regulatory pressure.

Further, the results of this research do not support the agency theory of Zimmerman (1977), which states that the use of debt to finance public activities is a driver for public sector managers to reduce the cost of debt. This can be achieved with IFR because with the

	<p>are more dominant than regulatory or political costs or regulatory pressure.</p> <p>Further, the results of this research do not support the agency theory of Zimmerman (1977), which states that the use of debt to finance public activities is a driver for public sector managers to reduce the cost of debt. This can be achieved with IFR because with the distribution of financial reports on the internet is more efficient and more effective, which necessarily reduces agency costs. These results are consistent with Verawaty (2015) and Saming (2018), who found that leverage does not affect financial reporting on the internet. Hence, e-government is not able to mediate the relationship between leverage and the use of IFR.</p> <p>Table 1 shows that capital expenditure affects IFR through e-government. This means that e-government owned by a public institution can mediate the relationship between capital expenditure and the use of IFR. These results are inconsistent with Saming (2018) who states that the amount of capital expenditure does not affect the use of IFR through e-government. The difference in research results may be due to the fact that the current research focuses only on ministerial institutions, looking at the use of IFR from year to year.</p> <p>Table 1 shows that the effect of audit opinion of the BPK is fully mediated by e-government, so the better the e-government owned by public institutions, the greater mediatory effect e-government has on the relationship between the audit opinion of the BPK and the use of IFR. The results of this research support Saming's (2018), which shows that the audit opinion of the BPK influences the use of IFR through e-government. The results indicate that a positive audit opinion will encourage public institutions to reveal their financial reports on the internet.</p>	
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	<p>6. Conclusion</p> <p>This research aims to identify the mediatory effect of e-government on the use of IFR as a form of good governance. The results show that e-government may mediate the influence of the size of public institutions, capital expenditure, and audit opinions of the BPK on IFR, whereas the effect of leverage on IFR is not mediated by e-government. This is because, based on the data available, leverage within ministerial institutions is low (5.98%). These results show that IFR and e-government can be used to promote public transparency and accountability.</p> <p>Based on these results, further research should use measurements issued by the Ministry of Communication and Information as a measurement of e-government variables in Indonesia. In addition, this research has further implications for compliance with government regulations related to the optimization of the use of IFR through e-government for all public institutions in Indonesia.</p> <p>The primary limitation of this research is the availability of data. E-government index data (PeGI) issued by the Ministry of Communication and Information Technology is only available up to 2015. Further studies should not use PeGI as a benchmark for measuring e-government, except if the Ministry of Communication and Information provides PeGi data after 2015.</p> <p>Acknowledgements</p> <p>This research was funded by the Ministry of Research, Technology and Higher Education.</p> <p>References</p>	
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I am pleased to announce that the Jul-Sep 2018 issue of the GATR Journal of Finance and Banking Review Volume 3 (3) Jul-Sep 2018 has been published on 27 October 2018 and is now live at the Journal's webpage.