



Development of Financial Reporting Disclosure Index: A Study of the Cooperative Sector in Malaysia

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Abstract: The disclosure index has been used for several decades to measure the quality of financial reporting. The disclosure index is divided into mandatory and voluntary disclosure indexes. The information disclosed can be financial or non-financial items. The disclosure index can also be weighted or unweighted. The main objective of this article is to serve as a guide for the development of a disclosure index to measure a level of disclosure that can also measure the quality of financial reporting in the cooperative sector.

Keywords: Disclosure Index, Cooperative Sector, Malaysia

JEL Classification: M4, M41, M48

Paper Type: Research

1. INTRODUCTION

The main purpose of financial information disclosure is to assist users of financial reports in decision making (Beest, Braam and Boelens, 2009; Md Tanvir and Md Zakir, 2015; Norhayati, 2011), meet legal requirements for financial reporting (Engku Ismail, 2010), ensure that stakeholders such as employees, investors, shareholders, and the public receive quality financial information at the right time so that they can make good financing and investment decisions (Hussein, Yazis, and Faizal, 2015), and provide information that is useful and relevant to all stakeholders (Saravanakumar, Mahadevan, Subramaniam, and Aarthy, 2012), compliance with regulations and social values (Adina and Ion, 2008), and a useful tool for managers to communicate information to investors (Popova, Georgakopoulos, Sotiropoulos, and Vasileiou, 2013), providing useful information about a cooperative's financial position, performance, and cash flow to various users to make economic decisions and actions based on relevant legislation (SKM, 2012).

Usually, financial reporting is done in the company's annual report by publishing the financial statements and notes to the financial statements (Akhtaruddin, 2005).

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