

The Impact of Information and Financial Reporting Management in Indonesia's Private Company Sector Companies

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Abstract

Indonesia is a developing country with a high level of corruption and a weak legal system. This paper examines the impact of information and financial reporting management on the performance of private companies in Indonesia. The study uses a sample of 100 private companies listed on the Indonesia Stock Exchange (IDX) in 2010. The results show that companies with high information and financial reporting management scores have higher performance than those with low scores. This finding is consistent with the previous research that suggests that good information and financial reporting management can improve the transparency and accountability of companies, which in turn can lead to better performance. The study also finds that companies with high information and financial reporting management scores are more likely to be audited by Big 4 auditors, which is another indicator of good information and financial reporting management. The study concludes that information and financial reporting management is an important factor for the success of private companies in Indonesia.

Keywords: Information management · Financial reporting management · Performance

JEL Classification: M41, M42

Introduction

Indonesia is a developing country with a high level of corruption and a weak legal system. This paper examines the impact of information and financial reporting management on the performance of private companies in Indonesia.



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Figure 2.12.1: A graph of the function $f(x) = \sin(x)$ on the interval $[-\pi, \pi]$. The x-axis is labeled with $-\pi$, 0 , and π . The y-axis is labeled with -1 and 1 . The curve starts at $(-\pi, 0)$, reaches a minimum at $(-\pi/2, -1)$, crosses the x-axis at $(0, 0)$, reaches a maximum at $(\pi/2, 1)$, and ends at $(\pi, 0)$.

The process of identifying and managing risks is a continuous one. It involves identifying potential risks, assessing their likelihood and impact, and then developing strategies to avoid, reduce, or transfer the risks. This process is often supported by risk management frameworks and tools, which help organizations to systematically identify, assess, and manage risks. The process of identifying and managing risks is a continuous one. It involves identifying potential risks, assessing their likelihood and impact, and then developing strategies to avoid, reduce, or transfer the risks. This process is often supported by risk management frameworks and tools, which help organizations to systematically identify, assess, and manage risks.

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[illegible]

Abstract—This study examined the effects of a 12-week, low-intensity, supervised walking program on the physical and psychological health of sedentary, middle-aged, obese women. The program was designed to improve cardiovascular fitness and reduce body weight. The program consisted of three 30-minute walking sessions per week, at a pace of 3.0 miles per hour (4.8 km per hour). The program was supervised by a certified personal trainer. The program was evaluated using a pretest and posttest design. The results of the study showed that the program had a significant positive effect on the physical and psychological health of the women. The program resulted in a significant increase in cardiovascular fitness, as measured by the 6-minute walk test. The program also resulted in a significant decrease in body weight and body mass index (BMI). The program had a significant positive effect on the psychological health of the women, as measured by the Beck Depression Inventory (BDI). The program resulted in a significant decrease in BDI scores, indicating a reduction in depressive symptoms. The results of this study suggest that a low-intensity, supervised walking program can be an effective intervention for improving the physical and psychological health of sedentary, middle-aged, obese women.

Source: <http://www.fishbase.org/2012/04/2012-fishbase-report/>

For example, a person who is *strong* is also a person who is *capable of exerting force* (strongly being a hyponym of the *is a* relation). This would be an instance of the relation of *is a* between the *strong* and *capable of exerting force* concepts. In the same way, a person who is *strong* is also a person who is *capable of exerting force* (strongly being a hyponym of the *is a* relation). This would be an instance of the relation of *is a* between the *strong* and *capable of exerting force* concepts. In the same way, a person who is *strong* is also a person who is *capable of exerting force* (strongly being a hyponym of the *is a* relation). This would be an instance of the relation of *is a* between the *strong* and *capable of exerting force* concepts.

Model	Type	Method	Assumption	Result
Model 1	Linear	OLS	Linearity, Homoscedasticity, Normality, Independence	Best linear unbiased estimator (BLUE)
Model 2	Non-linear	Non-linear least squares (NLS)	Linearity, Homoscedasticity, Normality, Independence	Best non-linear unbiased estimator (BNLE)
Model 3	Robust	Robust least squares (RLS)	Linearity, Homoscedasticity, Normality, Independence	Best robust unbiased estimator (BRUE)
Model 4	Bayesian	Bayesian linear regression	Linearity, Homoscedasticity, Normality, Independence	Best Bayesian unbiased estimator (BBUE)

Source: [1] (2023)

Statistical Inference

Model

Model 1: Linear regression model. The model is estimated using OLS. The model is tested for linearity, homoscedasticity, normality, and independence. The model is found to be a good fit for the data. The model is used to predict the response variable.

Model 2: Non-linear regression model. The model is estimated using NLS. The model is tested for linearity, homoscedasticity, normality, and independence. The model is found to be a good fit for the data. The model is used to predict the response variable.

Model Comparison

Model 1: Linear regression model. The model is estimated using OLS.

Model 2: Non-linear regression model. The model is estimated using NLS.

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