

ABSTRACT

Prima Andira Alamin. 2014, THESIS. Title: "the reporting of financial and Non financial information With Internet Financial Reporting Based Website on Islamic Finance Institutions"

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The biggest development in the field of information and communication technology is the internet. With internet companies can be utilized to disseminate positive information company to any parties associated with the company, either with shareholders, stakeholders, as well as other parties concerned in particular the investor and customer, in the deployment of financial and non financial information company. Through the website, company may present information such as corporate financial reporting for more updates. Financial reporting consisting of information that is both financial and non financial information is a source of much-needed investors, creditors and other parties concerned.

This research uses descriptive qualitative approach, the goal is to find out the reporting of financial and non financial information based website on Islamic finance institutions. The object of research in Islamic financial institutions in the form of Islamic banks, Islamic BPR, BMT, Syariah Islamic Insurance, pawn shops, and cooperatives of Sharia. Data were collected by means of observation, documentation. Analysis of data through 6 stages: the availability of the Website, the financial statements, supplementary financial information, news, benefits information technology website and the Islamic perspective.

The results show that data from 130 institutions Islamic finance only 51 (39,23 Sharia financial institutions) that have a website. On the availability and the completeness of the Basic financial statements and additional financial information on groups of Islamic financial institutions who have a website 21 (41,17%) and 7 (13,72%) of Islamic finance institutions that publish 16 (in website 31,37%) were groups of Islamic financial institution are to update the information on the last date on the website. And groups of Islamic financial institutions 100% utilize technology features of the website. As Shariah-based financial institutions should be more emphasized information disclosure can prevent the occurrence of fraud on behalf of investors, customers, and other parties.