

An analysis of publication trend: Internet financial reporting

ABSTRACT

In this era, internet is an exciting tool to be investigated especially when it related to the business daily operation such as presentation and disclosure of financial reporting. The internet also becomes one of the main sources of information among users. Align with the advantages of internet for being cheap and effective, disclosure of information through internet become popular among the companies. Internet financial reporting (IFR) has become a powerful tool to disclose information to the market. To further understand the topic, bibliometric analysis was conducted to assess IFR publication trend. According to Scopus database, a total 81 articles have been published between 1999-2019. The analysis results suggested that significant increase can be detected at 2010 as it going double from 2009. More than 40% of the IFR publications were contributed by Malaysia as the group leader, US and Indonesia. IFR also may potentially link to other subject of interest such as internal control and real earnings management.