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Bibliometric Analysis of Voluntary Corporate Internet Reporting

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ABSTRACT

Objective: *The present research aims to identify the major research trends, influential contributors, and emerging themes in Internet Financial Reporting (IFR) research while proposing directions for future investigations. The growing adoption of digital technologies has encouraged organizations to disclose financial and sustainability information through internet-based platforms, making IFR an increasingly important area of academic inquiry.* ***Method:*** *A bibliometric analysis was conducted using 970 publications indexed in the Scopus database covering the period from 2015 to 2024. The analysis employed performance analysis and science mapping techniques, including citation analysis, co-authorship analysis, co-citation analysis, and keyword co-occurrence analysis. Network visualization was performed to reveal collaboration patterns, intellectual structures, and thematic evolution within the IFR literature.* ***Results:*** *The findings identify the most productive and influential authors, institutions, countries, and publications based on citation and publication performance. Keyword co-occurrence analysis revealed six major research clusters representing the dominant themes in IFR studies, while co-authorship analysis identified collaboration networks involving 28 authors. The results also demonstrate the evolution of research interests, highlighting emerging topics related to digital reporting, transparency, sustainability reporting, and technological innovation.* ***Novelty:*** *The bibliometric investigation provides a comprehensive overview of Internet Financial Reporting research by mapping its intellectual structure, identifying knowledge gaps, and outlining promising future research directions. The findings serve as a valuable reference for researchers and practitioners seeking to advance the development of IFR in the era of digital transformation.*

INTRODUCTION

In recent years, internet use has grown so much that many companies have designed websites to publish their financial data. Many companies have utilized the internet as a useful tool to provide information to current and potential investors about the company's financial performance (Hussein & Nounou, 2022; Olayinka, 2022; Xiang & Birt, 2021). A good company should have something that differentiates it from other companies, which includes the voluntary dissemination of information on the internet (Sandhu & Singh, 2019). This is because the benefits of clear and voluntary information dissemination to shareholders can be measured by the amount and quality of information provided (Afeltra et al., 2024; Tahir et al., 2023).

The prevalence of digital technology today also affects every business entity, which makes companies strive to adopt it and adapt their business processes. Investors can use the information provided by companies through the internet to distinguish between good and bad companies (Beaver, 1968; Chen & Zhao, 2023). One of the advantages of using the internet over conventional communication channels is the ability to disseminate more information at lower cost and in a more timely manner, as well as to interact (Dolinšek & Lutar-Skerbinjek, 2018; Soleimani et al., 2024). The internet also has benefits as a medium for business financial reporting. Internet financial reporting is a voluntary method for consolidating and supporting a company's financial statements in hard copy (Mardayanti & Khan, 2021). Financial reporting using this method is referred to as Internet Financial Reporting (Achmad et al., 2022; Sayadi & Falikhatun, 2023).

Practitioners and researchers are making Internet Financial Reporting a focal point, setting new standards for business operations and communication with company stakeholders (Ahmed et al., 2017; Sharma & Bhardwaj, 2022). Therefore, reporting requirements become more complex as businesses grow. Internet Financial Reporting is the preferred method for investors and other stakeholders to access information about a company's financial performance via the company's website (Lisi et al., 2024). This is because IFR saves time and money (Mokhtar, 2017). Another factor encouraging the implementation of Internet Financial Reporting (IFR) is that it can reduce information asymmetry and expand the reach and benefits of corporate financial statements at low cost (Gunardi et al., 2022; Meini et al., 2023). In addition, implementing IFR can improve the integrity of financial data, which is important for maintaining market efficiency.

The increased use of IFR for communicating with shareholders has reduced print-based financial reporting, as IFR offers greater benefits for accommodating investors, especially in the timely dissemination of information (Alimilia, 2009; Gedepu & Jaladi, 2022). However, there are also some disadvantages to the use of IFRs. On the contrary, the use of IFR has its disadvantages. As a result, the main disadvantages are the cost of hiring skilled personnel to disseminate data through the company's website and data security breaches by unauthorized staff (Aslam et al., 2022; Khan & Ismail, 2011). However, the various advantages available in the digital age for industries and markets are driving the use of IFRs as a communication tool.

The researcher was aware of IFR's extensive advancements in research and practice, which prompted the researcher to conduct this bibliometric review (Effah, 2024). This prompted the researcher to examine IFR studies over the past 9 years and how future research will be influenced by this bibliometric analysis. The bibliometric research addressed the following questions:

1) What patterns do publications related to Internet Financial Reporting exhibit during the study years?
2) Which authors and countries have written the most about Internet Financial Reporting?
3) Which journals most frequently publish articles related to Internet Financial Reporting?
4) What are the most used keywords in Internet Financial Reporting publications?

VOSviewer was used to answer these questions. By examining the most important issues on the Internet, this study contributes to the literature (Kandil et al., 2025; Idrees et al., 2023). Furthermore, the results show that in terms of papers and citations, there is a significant contribution. In addition, this study identifies the most important authors, countries, organizations, and references in Internet Financial Reporting publications indexed in Scopus.

RESEARCH METHOD

This research was conducted using bibliometric analysis and systematic review methods. In this study, bibliometric data will be collected from the Scopus scientific journal database (Caputo & Kargina, 2022; Lintangesukmanjaya et al., 2025). Scopus is the most comprehensive searchable citation and abstract database and the largest archive of scholarly works (Burnham, 2006; Singh et al., 2026). The database provides publication details, including access type, year, author name, topic area, text type, source title, keywords, affiliation, country, source, and language. The studies cover a wide range of topics, including business, management, accounting, economics, and finance. The search language is limited to English to prevent linguistic bias (Alatawi et al., 2023). This is intended to ensure a complete and high-quality review, and studies not written in English are independently checked by authors with the necessary language proficiency (Nguyen et al., 2020). The keywords used are corporate online reporting, Internet financial reporting, financial internet, and financial technology. The data collected will include publications from 2015 to 2024 on Internet Financial Reporting. The research workflow can be presented in Figure 1 below.

Figure 1. Reseacrh design

Four main sections comprise the bibliometric analysis process used in this study: selection of search terms, generation of initial search results, collection of initial statistical data, and analysis of data (Garza-Reyes, 2015; Marzi et al., 2025). Once the data is collected, a bibliometric analysis will be conducted to find research trends, contributions of famous researchers, and collaboration networks (Anugerah et al., 2022). This bibliometric analysis uses VOSviewer software to perform co-occurrence analysis. Bibliometric analysis is a method that focuses on instances where two or more keywords appear together in a document or article. Such analysis identifies relationships among keywords in the literature and helps visualize conceptual relationships using bibliometric networks (Callon et al., 1983; Chen et al., 2024).

Co-authorship analysis shows the relationship between several researchers based on the research documents created by each researcher. The final search used to identify is as follows: TITLE-ABS-KEY (“corporate online reporting” OR “internet financial reporting” OR “financial internet” OR “financial technology”) AND PUBYEAR >

2014 AND PUBYEAR < 2025 AND (LIMIT-TO (SUBJAREA , "BUSI") OR LIMIT-TO (SUBJAREA , "ECON")) AND (LIMIT-TO (LANGUAGE , "English")) AND (LIMIT-TO (SRCTYPE, "j")) AND (LIMIT-TO (PUBSTAGE , "final")). In this study, articles collected from the Scopus website were selected and subsequently evaluated using the criteria listed in Table 1.

Table 1. Article processed

Criteria	Screening
Keywords: "corporate online reporting" OR "internet financial reporting" OR "financial internet" OR "financial technology"	2977
Year: 2015-2024	2842
Subject Area: Business, Management, and Accounting Economics, Econometrics, and Finance	1425
Languange: English	1409
Source Type: Journal	1044
Publication Stage:	970

The articles processed in this study were 970, as shown in Table 1. This bibliometric analysis shows that research areas tend to change from year to year as researchers make discoveries and shift their attention to various research problems (Abdullah et al., 2023).

RESULTS AND DISCUSSION

Results

Based on the collected data, the first article on Internet Financial Reporting was published in 2015. The number of publications continues to increase every year, with the highest in 2023, totaling 281 journals. This increase shows that current and future academic fields are paying close attention to this topic. This study collected 970 articles from the Scopus page according to the screening results and topics determined with the distribution as shown in Figure 1 below,

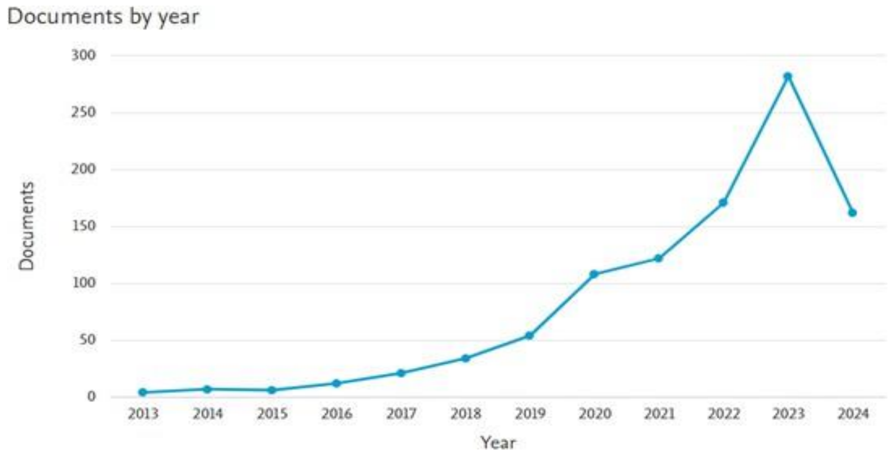


Figure 2. Publication graphics

Publications on internet financial reporting are widely distributed, in the sense that any single publisher does not dominate them. Figure 3 below presents the distribution of 15 publishers that published the relevant research findings.

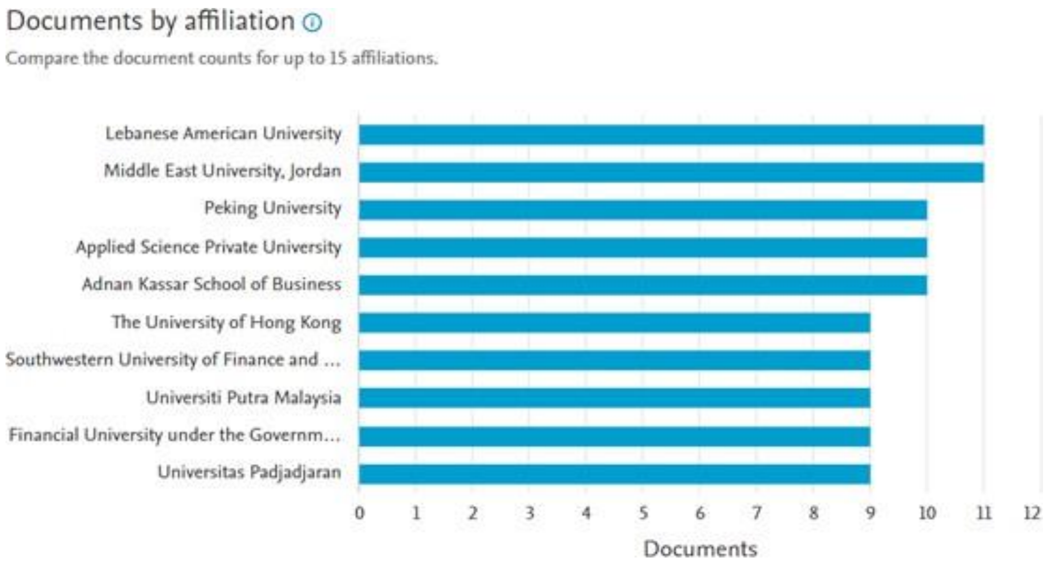


Figure 3. Publication diagrams

Next, Figure 4 shows a network visualization where frequently occurring keywords related to Internet Financial Reporting are marked with different dot sizes. Figures 4 and 2 below explain how the network of keywords will be connected to the network of words.

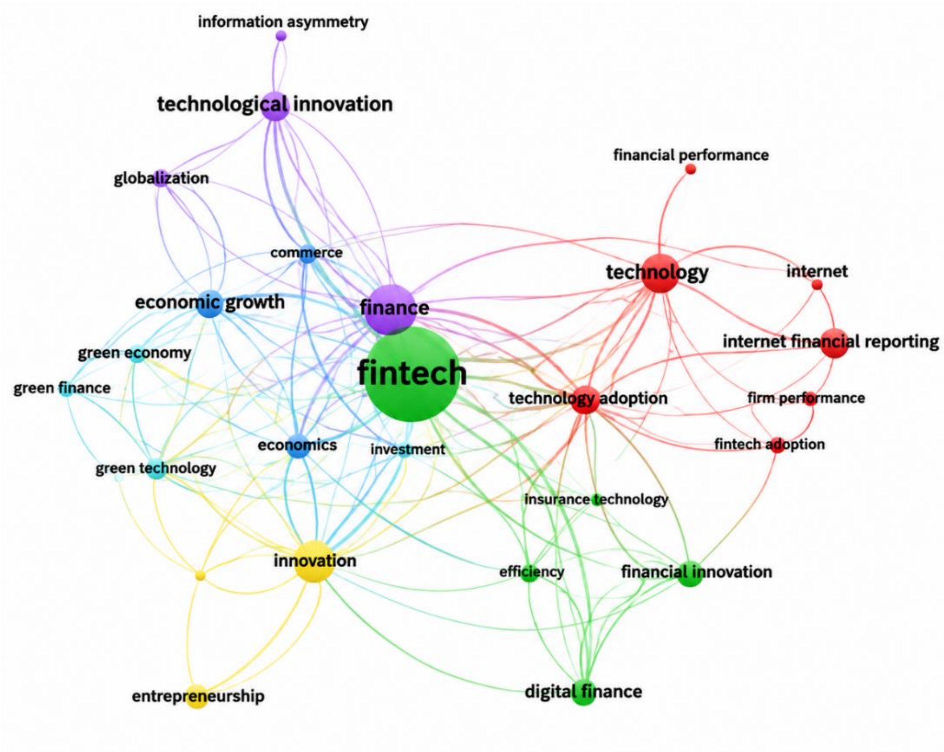


Figure 4. Keywords results from VOS-Viewer

The keyword results from VOS-Viewer are based on variables identified via search engines. The variable mapping provides an overview of the total clusters and the strength of the interconnections between them. The results of this variable mapping are presented in Table 2 below.

Table 2. Variables mapping

Variabel	Cluster	Occurances	Total Link Strenght
Financial performances	1	7	2
Fintech adoption	1	6	5
Firm performance	1	5	4
Internet	1	10	12
Internet financial reporting	1	24	6
Technology	1	27	33
Technology adoption	1	25	44
Digital finance	2	22	25
Efficiency	2	13	18
Financial innovation	2	17	18
Fintech	2	367	178
Industrial Technology	2	5	10
Commerce	3	13	21
Economic growths	3	11	24
Economics	3	16	29
Investment	3	15	25
Entrepreneurship	4	8	10
Green economy	4	7	18
Information technology	4	6	15
Finance	5	81	108
Globalization	5	7	8
Information asymmetry	5	7	5
Technological innovation	5	8	13
Green finance	6	7	13
Innovation	6	44	61
Technological Change	6	5	4

Figure 4 below provides an overview of authors who often publish research on this topic, which can serve as reference material. Some authors collaborate with other relevant authors to produce publications. As shown in Figure 5, 28 authors collaborate.

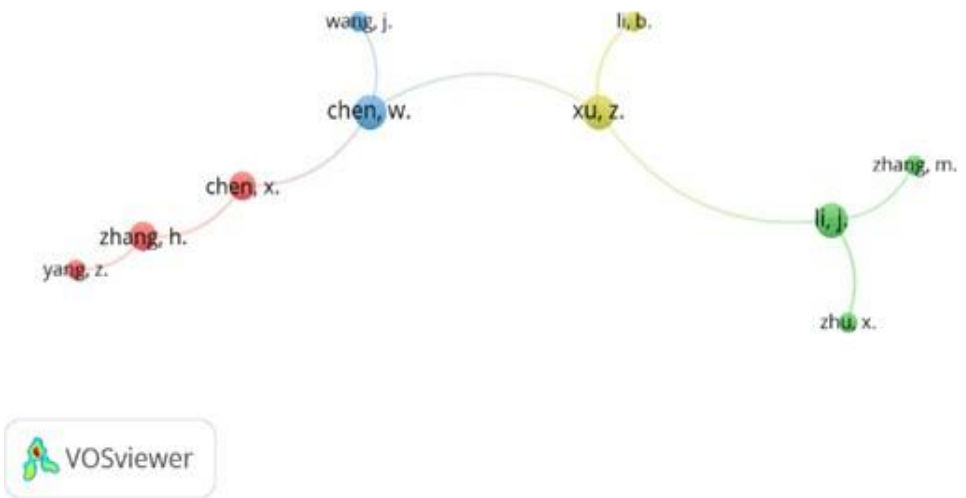
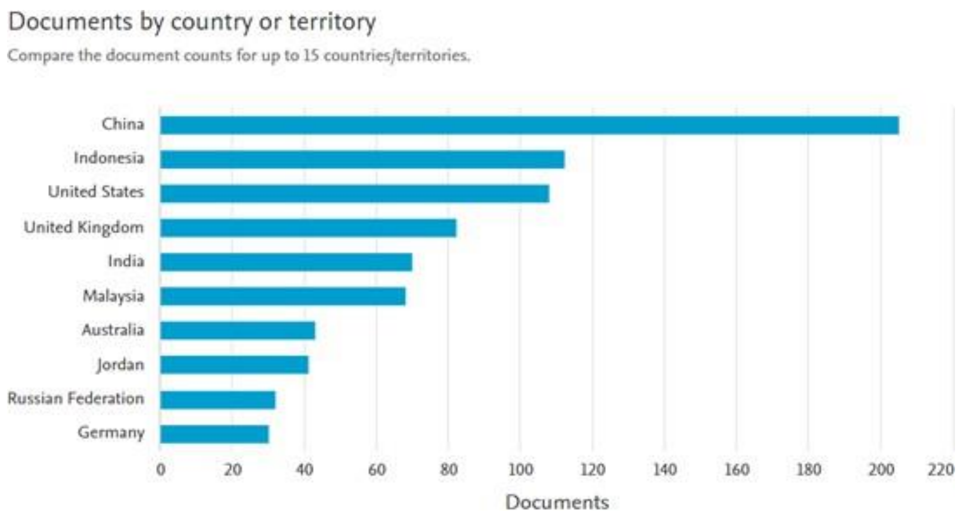


Figure 5. Viewer authors with other related in making publications

Therefore, it can be concluded that IFR-related topics are more developed in China than in other countries. This may be due to the more difficult problems encountered or to the researchers' lack of foresight in studying the problem. Next, Figure 6 shows that China is the most studied object in IFR research.



Fugure 6. The country object of research

Discussion

This shows that research on Internet Financial Reporting (IFR) has grown in contrast, 2015 had the fewest publications. The reason for this is that the research data collected in that year is still a new publication. From Figure 3, the largest publisher of papers on the topic is Lebanese American University with 11 journals. This shows that internet financial reporting in economics is acceptable to almost all publishers, making it a topic worth considering for publication (Ramassa et al., 2024; Sestino et al., 2025; Sheela et al., 2023). Figure 4 shows that larger dot sizes indicate words are frequently used in discussions about Internet Financial Reporting. For example, in recent years, there have been numerous publications on Internet Financial Reporting and fintech (Jourdan et al., 2023; Rifqiawan et al., 2025). In contrast, very few researchers discuss IFR in relation to technological innovation, green finance, and information asymmetry. The highly segregated keyword network indicates this, and the words' relevance is very low (Interian et al., 2023; Lyra et al., 2022). In addition, the visualization uses 6 colors, indicating that, in the keyword search, there are 6 clusters with a total of 27 items often associated with Internet Financial Reporting.

In Figure 5, the larger the circle shown in each author's name, the more often that author writes, such as Chen W and Xu Z. The more often an author appears in publications on the same topic, the more it can be interpreted that the author concerned understands more about the topic he writes about. Furthermore, the more an author understands, the more appropriate it is to use as a reference for further research, because the topic the author writes about is more relevant to research. Figure 6 shows the distribution of publications by country or region contributing to the analyzed research topic. China ranks first with the highest number of publications, exceeding 200, demonstrating the country's dominance in the development and dissemination of research in this field. Indonesia ranks second with approximately 110 documents, followed by the United States with a similar number.

Furthermore, the United Kingdom, India, and Malaysia also make significant contributions, each producing over 60 publications. Meanwhile, Australia, Jordan, the Russian Federation, and Germany have lower publication numbers, but still contribute to the development of studies in this field. These findings indicate that research related to the topic studied is not only developing in developed countries but also receiving significant attention from developing countries, particularly in Asia, as demonstrated by the high publication productivity of China, Indonesia, India, and Malaysia (Li et al., 2025; Tamala et al., 2022; Xiao et al., 2023).

The development of digital technology has driven significant changes in corporate financial reporting practices. Internet Financial Reporting (IFR) is one innovation widely adopted to increase transparency and effectiveness in the delivery of financial information (Alharasis, 2026; Khan et al., 2025). Various studies have shown that IFR can accelerate access to information for investors and other stakeholders. Furthermore, internet use enables companies to present more comprehensive information at a lower cost than conventional methods. IFR implementation also helps reduce information asymmetry between management and users of financial statements (Ahmed et al., 2024; Tarigan et al., 2025; Simanjuntak et al., 2025). Therefore, IFR is increasingly viewed as a crucial instrument in supporting the quality of corporate governance and capital market efficiency.

Although research on IFR continues to grow, the focus of studies remains diverse, spanning a wide range of topics (Bathla et al., 2024; Calandra et al., 2024; Xiang et al., 2025). Most studies address the factors influencing IFR implementation and its impact on company performance and investor decisions (Houcine et al., 2022; Shanshool et al., 2025). However, there are still limitations in research that comprehensively maps the development of IFR literature. This situation highlights the importance of bibliometric analysis to identify research trends, collaboration patterns, and dominant themes in IFR studies. Through this approach, we can gain an overview of the knowledge structure that has developed over the past few years. The results of the analysis can also be used to identify new research opportunities and determine the direction of future IFR studies.

CONCLUSION

Fundamental Finding: Research on internet financial reporting has shown significant fluctuations over the past few years. The main findings are as follows: first, the number of Internet Financial Reporting publications has increased significantly since 2015 and has continued to grow since 2016. This shows that this research is getting wider attention in the academic field. Second, publications on internet financial reporting are widely distributed, in the sense that no single publisher dominates them. The largest publisher of papers on the topic is Lebanese American University, with 11 journals. **Implication:**

The results also show the development of internet financial reporting variables, which are associated with certain variables and often include fintech, technological innovation, green finance, and information asymmetry. Authors who often publish research on this topic include Chen W and Xu Z, with 28 co-authors collaborating. Third, China is the primary focus of IFR research. Therefore, it can be concluded that IFR-related topics are more developed in China than in other countries. **Limitation:** This research uses only the Scopus database. **Future Research:** Future research is expected to use Web of Science or ScienceDirect as database sources and to compare results derived from various data sources. In addition, future research is expected to focus on the sharing economy through bibliometric analysis. Future research can also explore other variables that are more appropriate to changes in the current situation and conditions. Thus, the knowledge about internet financial reports will become more in-depth.

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AUTHOR CONTRIBUTIONS

Muhammad Rifqi Arif Munandar led the research and manuscript writing. **Rahmawati** processed and analysed bibliometric data. **Sri Hartoko** performed data validation and discussion. **Endang Dwi Amperawati** supported the literature search, reference compilation, and final editing. All authors approved the final manuscript.

CONFLICT OF INTEREST STATEMENT

The authors declare that there are no conflicts of interest, either financial or personal, that could influence the content or results of this study.

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This article has met the standards of research and publication ethics. The author affirms that this research is original, conducted with academic integrity, and free from unethical practices, including plagiarism.

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