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Internet Financial Reporting: A Bibliometric Review

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ABSTRACT

Objective: This study aims to identify the main and emerging areas of research in publications on internet financial reporting and to suggest directions for future research. Internet-based corporate reporting disclosure reflects the development of corporate information disclosure from supplementary or voluntary disclosure.

Method: The method used in this study is bibliometric analysis, with a sample of 983 studies from the Scopus database on internet financial reporting between 2013 and 2024. In co-occurrence analysis, keywords are divided into 5 clusters.

Results: According to this study, research publications on internet financial reporting have undergone considerable changes. More complex developments, aligned with global economic trends, are influenced by related variables. The results of the analysis indicate that some variables can be used in further research and point the way for future research in this area. **Novelty:** Research is expected to provide a clearer, more precise direction for future internet financial reporting research. Not only can research be conducted with variables that have been widely explored, as in repeat research, but it can also explore other variables that are more appropriate to the current situation and conditions, thereby further enriching the scientific repertoire related to internet financial reporting.

INTRODUCTION

In the Industrial Era 4.0, many people now use the internet and the digital world for interaction and transactions. The internet has the potential to meet stakeholders' needs for fast, comprehensive information, thereby encouraging business actors to adopt better, more efficient communication methods (King et al., 2023; Tripathi et al., 2024; Willis, 2003). Accessibility and timeliness of information play an important role in investment decisions made by capital market investors. The development of internet technology has enabled companies to communicate with investors and provide and disseminate company information, as the internet allows investors to obtain information ahead of print media (Lu & Li, 2023; Quyet & Phung, 2023). The use of company websites to disseminate information digitally has become an integral part of corporate governance and a means of communicating with various stakeholders. The disclosure of internet-based corporate reports shows the development of a form of corporate information disclosure as additional information or voluntary disclosure (Hassan et al., 2023). The implementation of Internet Financial Reporting (IFR) allows companies to disclose more information in various forms, including financial and non-financial reports.

Internet Financial Reporting (IFR) has become a focal point for practitioners and researchers, establishing new principles for how companies function and communicate with their stakeholders as the global economy undergoes a rapid digital transition (Ahmed et al., 2007). Internet disclosure of financial statements is urgently needed by

accounting standard setters, securities regulators, and many accounting communities and organizations. IFR can also expand the user base and reduce information asymmetry (Hasan et al., 2022). Except for government- and family-owned companies, strong internet penetration will affect investors when they visit company websites to get information about stocks (Wang et al., 2025). IFR offers significant benefits to sensitive investors, especially in delivering real-time information, leading to its increased use in communicating with shareholders and a decrease in printed financial statements (Keliwon et al., 2018).

Several studies have identified several advantages that can be obtained through the use of IFR. Several studies on IFR have been conducted (Aly et al., 2010; Bowrin, 2015; Shehadeh et al., 2022; Xiang & Birt, 2020). This research then expanded to study the characteristics of financial data published on business websites (Shen et al., 2023; Xiao et al., 2004). Studies on IFR remain necessary to understand its related issues better. This is particularly important in the current era, where technological advances are rapidly affecting how company information is published and the quality of that information (Tiberius & Hirth, 2019). Therefore, this bibliometric review can serve as a platform to summarize the IFR literature over the years and to identify potential research avenues.

We conducted research on IFR over the past twenty-three years and how this bibliometric analysis will influence future research. The questions addressed in this bibliometric review include:

1. What pattern have publications about IFR?
2. Which writers and nations have made the biggest contributions to the literature on IFR?
3. Which journals publishes the most articles about IFR?
4. What are the most popular keywords found in IFR?

This research contributes to the IFR literature in the following ways. First, data were collected from Scopus. Next, keywords were selected after reviewing key IFR papers and discussing them with experts in the field. Third, articles were evaluated for eligibility and inclusion. In addition, this study conducted a meta-analysis and collected empirical findings from previous literature.

RESEARCH METHOD

This research employs bibliometric analysis as a primary approach to deepen understanding of Voluntary Corporate Internet Reporting. Bibliometric analysis is an increasingly popular approach for exposing research patterns (Ghorbani et al., 2022; Kumar et al., 2023; Lintangesukmanjaya et al., 2025). Bibliometrics is used as an alternative to conventional literature reviews. This method includes quantitative research on physically published units, bibliographic units, or both (Broadus, 1987; Lyu et al., 2026). In addition, publication details such as authors, keyword frequency, and citations can be obtained using methodological approaches for conducting bibliometric analysis (Gan et al., 2022; Rusly et al., 2019). Descriptive patterns of publications by domain, area, country, and period can be provided through bibliometric analysis. In bibliometric

research, various metrics are used, including publication outlets, publication types, authorship, affiliations, countries, h-index, and g-index. The most frequently examined aspect is the h-index.

Based on several research articles, the Scopus database is considered suitable for bibliometric analysis. The Scopus database is easier to export data from than the WoS database. Manual operation is required when WoS is used to export more than 500 papers (Aksnes et al., 2019). The main difference between Scopus and WoS is that Scopus provides access to its entire content through a single subscription without restrictions and offers broader coverage than WoS (Kokol, 2023; Prancute, 2021). This makes it easier to replicate the results in future studies.

In the identification stage, several important factors to consider include the type of source, search engine, category, language, period, and keywords (Camossi et al., 2025; Erdmann et al., 2022). This research focuses only on journal articles, not other types of publications such as books, book chapters, or conference proceedings, due to their limited contribution to empirical and theoretical discussions (Harsanto & Firmansyah, 2023). The analysis in this study only uses the Scopus database. In the search category section, this research focuses on the domains of Business, Management, and Accounting; Economics; Econometrics; and Finance. The search language used is English to avoid language bias (Alatawi et al., 2023; Navigli et al., 2023). This was done to ensure a comprehensive, high-quality review, and non-English studies were reviewed separately by researchers according to their language skills (Nguyen et al., 2020). Finally, the keywords used include "Corporate Internet Reporting" and "Internet Financial Reporting".

Two bibliometric methods were used in this study, namely co-occurrence and co-authorship. There is an underlying assumption that the frequent occurrence of words indicates a close relationship between the selected words (Westlin et al., 2023; Zupic & Čater, 2015). Co-occurrence analysis is a method that focuses on instances where two or more keywords appear together in a document or article. It identifies relationships among keywords in the literature and helps visualize conceptual relationships using bibliometric networks (Callon et al., 1983; Zaluchu et al., 2025). Co-authorship analysis is the second method used in this study. This method explores the collaboration between two or more authors in article writing. Authors who collaborate in research and co-author articles are considered co-authors. This analysis reveals patterns of collaboration among authors, providing insight into networks of individuals and institutions in academia. It also complements the methods used to answer the research questions.

The bibliometric analysis in this study followed the advice of Murdayanti & Khan (2021). This procedure can be replicated by other researchers as the method and steps are clear. Bibliometric analysis can be complemented by another method, namely mind mapping, which delineates the boundaries of knowledge (Capolupo, 2024; Pessin et al., 2022; Tranfield, 2003). Bibliometric analysis is a widely used method across many academic fields that focuses on quantitative research in books, journals, and other publications (Heersmink et al., 2011; Lim & Koay, 2024). The steps of bibliometric analysis in this study will be divided into four parts: selection of search terms, generation of initial

search results, collection of initial statistical data, and data analysis (Farooq et al., 2023; Garza-Reyes, 2015). To conduct the four analyses mentioned above, the research uses VOSviewer to build a network visualization of the IFR literature to help understand the structure of influential literature. VOSviewer is a free, Java-based software tool created in 2009 primarily for literature data by Van Eck and Waltman of The Center for Science and Technology Studies (CWTS) at Leiden University in the Netherlands. These tools can produce a visual overview of the literature, and graphs can show hotspots, emerging trends, and intelligent networks in the research field.

The last search query used was as follows (May 23, 2024): TITLE-ABS-KEY ("internet financial reporting" OR "financial technology" OR "electronic financial reporting") AND PUBYEAR > 2012 AND PUBYEAR < 2025 AND (LIMIT-TO (SUBJAREA , "ECON") OR LIMIT-TO (SUBJAREA , "BUSI")) AND (LIMIT-TO (LANGUAGE , "English")) AND (LIMIT-TO (SRCTYPE , "j")) AND (LIMIT-TO (PUBSTAGE , "final")).

Table 1. Article processed

Criteria	Screening
Keywords: "internet financial reporting" OR "financial technology" OR "electronic financial reporting"	2963
Year: 2013-2024	2867
Subject Area: Business, Management, and Accounting Economics, Econometrics, and Finance	1433
Language: English	1425
Source Type: Journal	1057
Publication Stage: Final	983

This research processed 983 articles. Furthermore, conducting a bibliometric analysis of the data using the VOSviewer application included the following analyses: co-occurrence analysis, used to reveal research topics/variables statistically, and co-authorship analysis, used to find the relationship between several researchers based on the research documents produced by the researchers (Guo et al., 2024; Li et al., 2024).

RESULTS AND DISCUSSION

The development of publications resulting from research on internet financial reporting from 2013 to 2024 shows a highly volatile trend. This study collected 983 articles from the Scopus page in accordance with the screening results and topics determined, with the distribution as shown in Figure 1 below.

Documents by year

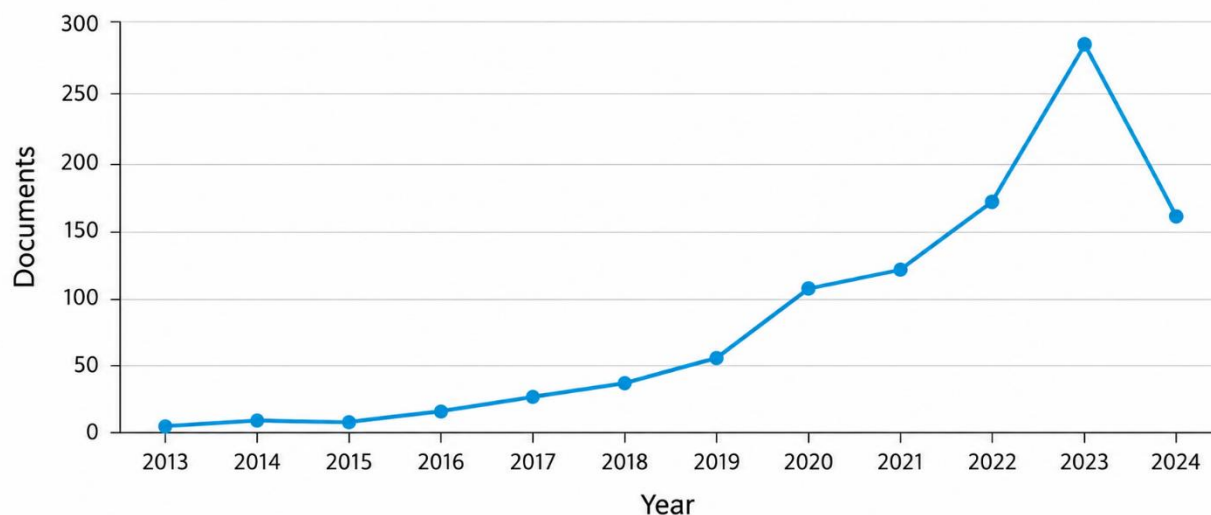


Figure 1. Publication graphics

In 2020, publications on internet financial reporting increased compared with previous years. Although in 2024 it shows a decrease, this is because the publication data obtained in 2024 is limited to when this research was conducted, namely in the middle of 2024, so it is still very possible that this number will increase again, considering that at the end of the year many publications will be carried out by various publishers. The following presents the distribution of 15 publishers who published related research results.

Documents by affiliation 📄

Compare the document counts for up to 15 affiliations.

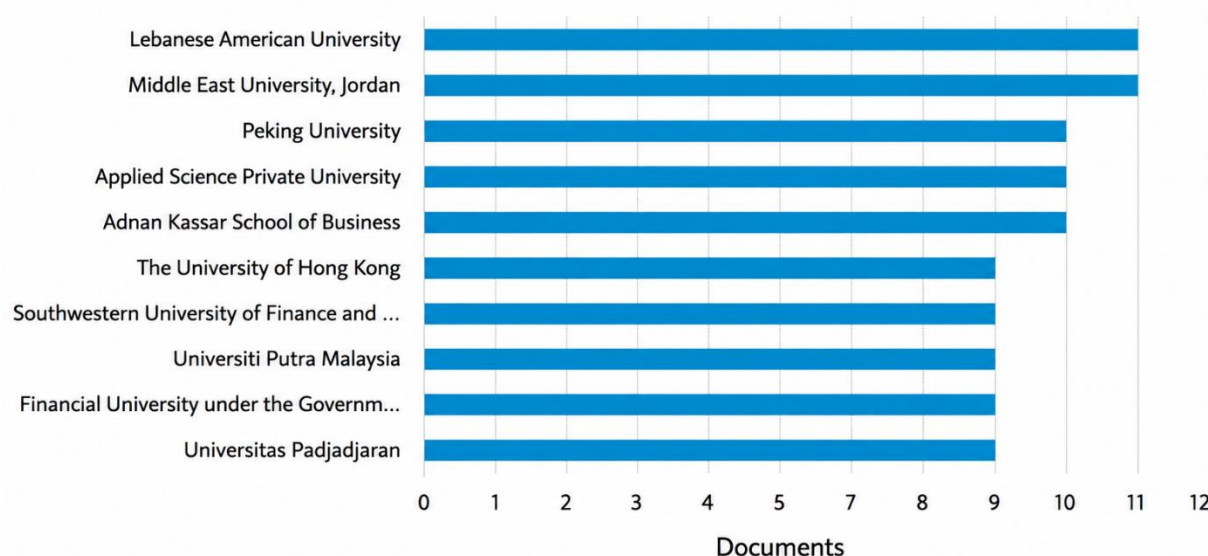


Figure 2. Publication Diagrams

Figure 2 shows that publications on internet financial reporting are well 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. This shows that internet financial reporting in economics is acceptable to almost all publishers, making it worth considering for publication. Other variables used in the study related to internet financial reporting are depicted in Figure 3 below.

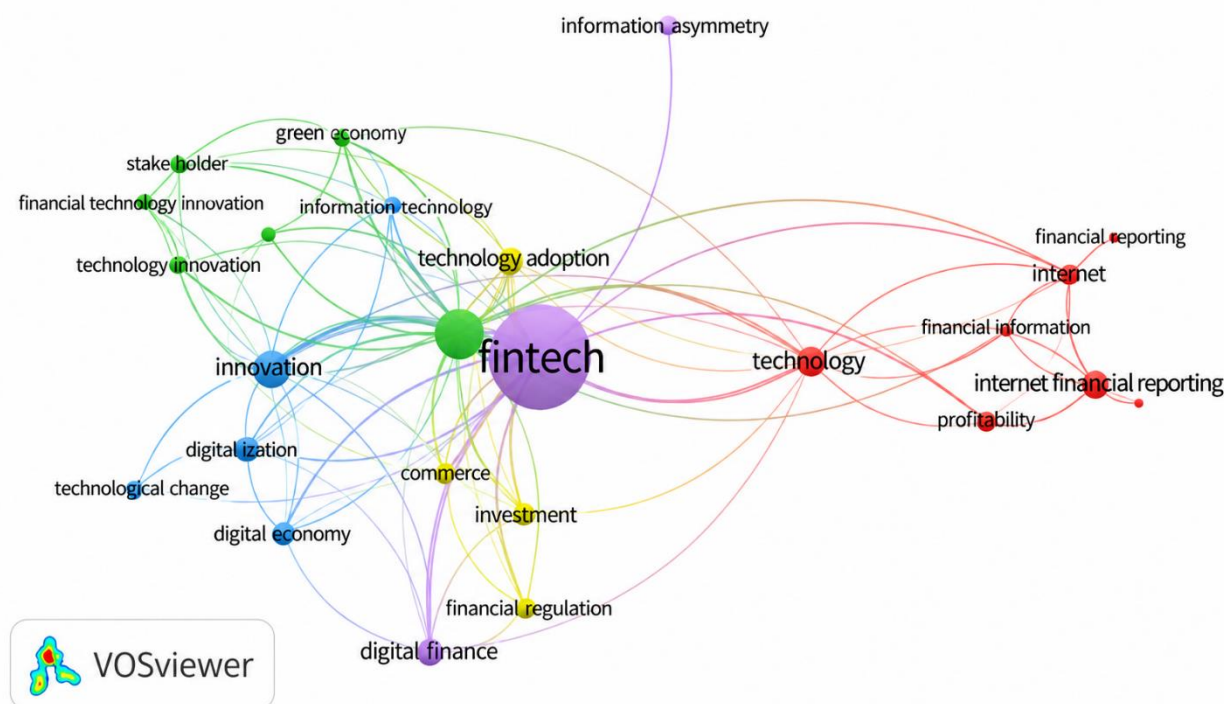


Figure 3. Keywords Results from VoS Viewer

Figure 3 provides an overview of the variables that frequently appear in internet financial reporting. The larger the circle shown for each variable in Figure 3, the more frequently the variable is used or appears. Table 2 below provides the quantification of each variable.

Table 2. Variables mapping

Variabel	Cluster	Occurances	Total Link Strenght
Financial information	1	4	8
Financial reporting	1	4	2
Internet	1	12	18
Internet financial reporting	1	27	13
Online reporting	1	3	2
Profitability	1	13	14
Technology	1	27	33
Finance	2	82	103
Financial technology innovation	2	3	3
Globalization	2	7	8
Green economy	2	7	13
Stakeholder	2	6	9
Technology innovation	2	8	12
Digital economy	3	17	17
Digitalization	3	19	21
Information technology	3	6	12

Variabel	Cluster	Occurances	Total Link Strenght
Innovation	3	44	59
Technology change	3	5	4
Commerce	4	13	19
Financial regulation	4	13	12
Investment	4	15	19
Technology adoption	4	25	34
Digital finance	5	22	25
Fintech	5	367	156
Information asymmetry	5	7	4

Table 2 shows which variables are frequently associated with this research topic. The number in the cluster column indicates that the variable often appears associated with other variables in the same cluster. However, it does not rule out the possibility that the variable is associated with other variables in other cluster groups. The total number of links indicates how often the variable is associated with other variables, such as financial information, financial reporting, the internet, technology, and the green economy. The number in the occurrences column indicates how many times the variable appears in the publication. Table 2 above shows that many variables have been researched and are associated with the topic of internet financial reporting, but there are still many other variables that have not been listed in the table. This means there are still many unresearched variables associated with this research topic, providing an opportunity for the authors to explore them further. Figure 4 below provides an overview of the authors who often publish research results related to this research topic, which can then be used as material for reference.

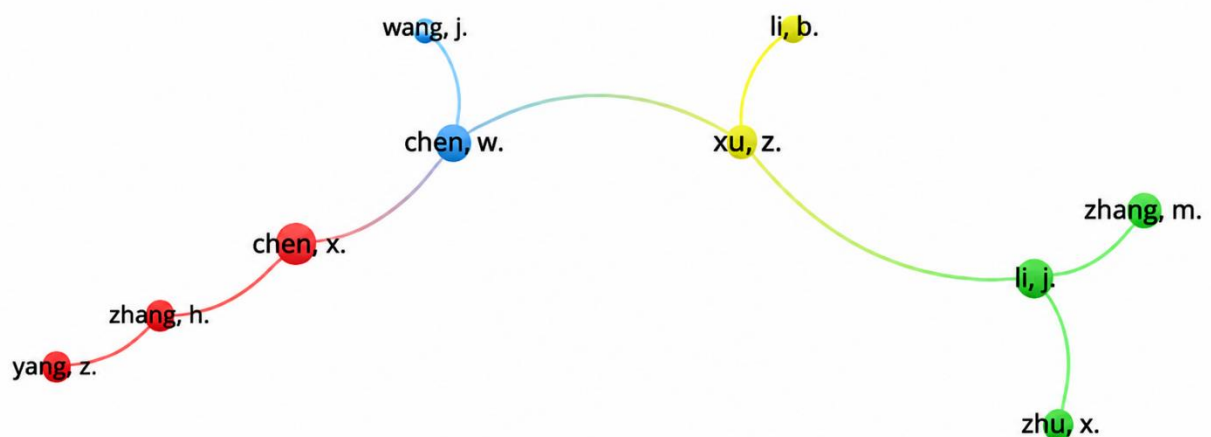


Figure 4. Viewer authors with other related in making publications

Figure 4 shows that some authors collaborate with other related authors on publications. The larger the circle shown next to each author's name, the more often the author publishes; for example, Chen W. The more often an author appears in publications on the same topic, the more likely it is that the author is more familiar with the topic he/she writes about. Furthermore, the more understanding an author has, the more suitable they are as a reference for further research on related topics. Figure 5 below shows the distribution of research objects related to internet financial reporting.

Documents by country or territory

Compare the document counts for up to 15 countries/territories.

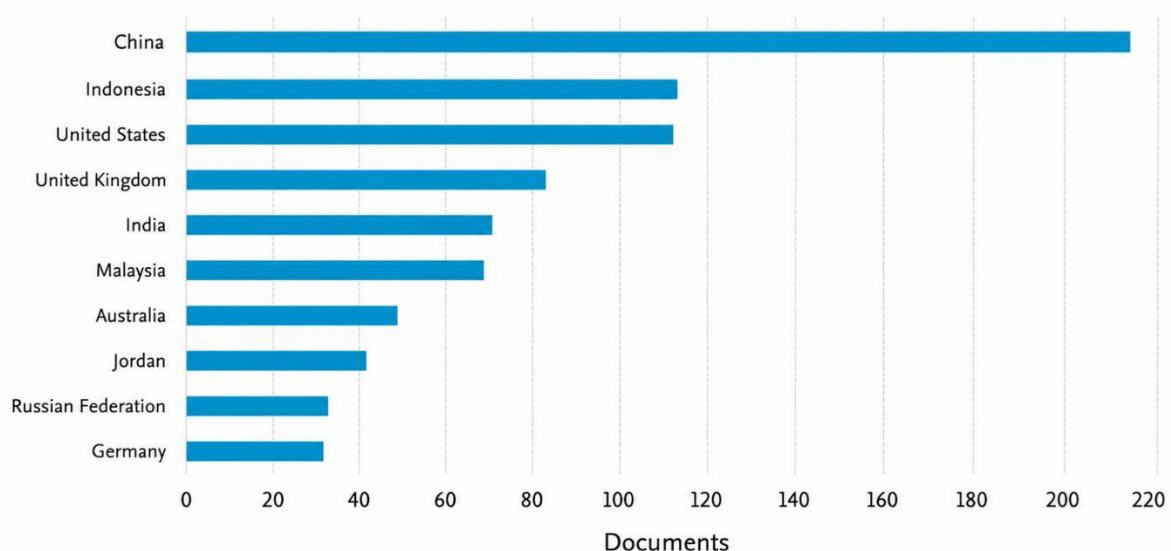


Figure 5. The country object of research

Figure 5 shows that China has the highest number of research objects related to IFR. Thus, it can be interpreted that topics related to IFR are more developed in China, and only then develop in other countries. The development of this topic in China may be due to the increasing complexity of the problems faced or to the more thorough research conducted by researchers exploring these problems.

The findings of this study indicate that publications on Internet Financial Reporting (IFR) are widely distributed across high-quality journals indexed in the top Scopus quartiles, reflecting the increasing academic attention and credibility of this research field. Bibliometric mapping further reveals that IFR research is strongly associated with several recurring themes, including financial information, financial reporting, internet, technology, and the green economy. In addition, the analysis identifies Chen W. as one of the most influential authors in this area. At the same time, China emerges as the country contributing the highest number of publications, demonstrating its dominant role in advancing IFR-related research.

These findings provide valuable implications for future research by offering a clearer understanding of the current intellectual structure and development trends of IFR studies. Rather than focusing primarily on replicating existing research using commonly

examined variables, future studies are encouraged to investigate emerging variables that better reflect recent technological advancements, sustainability issues, digital transformation, and evolving stakeholder demands. Such efforts will not only broaden the scope of IFR research but also enrich the field's theoretical and practical contributions by generating more relevant and innovative insights.

CONCLUSION

Fundamental Finding: The development of research related to internet financial reporting over the past few years has shown significant fluctuations. This may be due to the problems that exist in the real business world, which sometimes IFR-related problems appear and become a research trend. **Implication:** The results of this study show that publications related to this IFR topic spread in several quality journals in the best Scopus quartile. The results also show the development of internet financial reporting variables, which are associated with certain variables and often appear such as financial information, financial reporting, internet, technology and green economy. Authors who often publish their research results related to this research topic include Chen w, and the most frequently observed object is China. However, this research is expected to have implications for an easier and more precise direction of internet financial reporting research in the future. Not only conducting research with variables that have been widely explored, like conducting repeat research, but can explore other variables that are more appropriate according to the development of the current situation and conditions, so as to further enrich the scientific repertoire related to internet financial reporting. **Limitation :** The limitation in this study is that the results of the VOSviewer analysis do not illustrate links with very small values so that the results of this study cannot provide a clear picture of developmental research with the current topic of internet financial reporting for recent years. **Future Research:** Expand bibliometric analysis by incorporating multiple databases to provide a more comprehensive understanding of Internet Financial Reporting (IFR). In addition, future studies are encouraged to explore emerging topics, such as artificial intelligence, ESG, and digital transformation, to enrich IFR research.

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AUTHOR CONTRIBUTIONS

Farah Ordina Ardha Sukma contributed to the conceptual framework, research design, and validation process; **Rahmawati Ari Kuncara** was involved in methodology development, data analysis, sourcing references, and drafting the manuscript; **Widagdo** was involved in sourcing references, and drafting the manuscript; **Endang Dwi Amperawati** handled data management, project coordination, and manuscript drafting. All listed authors have reviewed and approved the final version of this submission.

CONFLICT OF INTEREST STATEMENT

The authors confirm that there are no conflicts of interest, either financial or personal, that may have influenced the content or outcome of this study.

ETHICAL COMPLIANCE STATEMENT

This manuscript complies with research and publication ethics. The authors affirm that the work is original, conducted with academic integrity, and free from any unethical practices, including plagiarism.

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