

# Internet Financial Reporting: A Study of Citation Patterns, Altmetric Impact and Social Media Engagement

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## Abstract

This study explores the reach and impact of Internet Financial Reporting (IFR) research using various metrics, including citations, Altmetric Attention Scores (AAS), Mendeley readers and X (Twitter) mentions. Citation patterns reveal significant influence from publications on corporate governance and bibliometric analyses, with IFR research impacting areas such as commerce and management. Influential papers, especially from high-impact journals like the Journal of Accounting & Public Policy and Jurnal Ekonomi Syariah Teoridan Terapan, show high Altmetric scores, reflecting strong online engagement and discussion. A comparison of attention scores highlights works like “The determinants of Internet financial reporting” as highly regarded compared to similar research. Mendeley reader demographics indicate a global readership, predominantly from business and economics, including a range of professional statuses from students to professors. X (Twitter) engagement reveals contributions from the public and science communicators, particularly in Saudi Arabia and Indonesia, emphasising broad interest in IFR research. Overall, these metrics demonstrate the substantial impact and relevance of IFR studies in both academic and professional circles.

**Keywords:** Internet Financial Reporting (IFR), Altmetric Attention Score (AAS), Citation Analysis, Mendeley Readers, Twitter Engagement

## Introduction

Internet Financial Reporting (IFR) is changing how companies share their financial information with the world. Instead of using traditional paper reports, businesses now use the internet to provide their financial updates, making it easier and faster for people to access and understand this information. This shift has made financial reporting more open and accessible, helping companies keep their stakeholders better informed. Before the internet, financial reports were mostly shared on paper, which could be slow and inconvenient. With IFR, companies can now post their financial statements and other important documents online, allowing people around the world to view them instantly. This change helps investors, regulators, customers and analysts get the information they need more quickly and easily.

One big advantage of IFR is that it makes financial information available to more people in real time. This means that stakeholders can make better decisions based on up-to-date data. Online reports can also include interactive features like links, videos and live updates, which make it easier to understand a company’s financial situation. Regulations and technology play a big role in IFR. Rules like the Sarbanes-Oxley Act and International Financial Reporting Standards (IFRS) help ensure that financial reports are clear and standardised. New technologies, such as XBRL (a format for tagging

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financial data) and blockchain, help improve the accuracy and security of online reports, making them more reliable.

However, IFR also comes with challenges. With so much information available online, it can be overwhelming for users. Companies need to make sure their online reports are accurate and secure to avoid spreading false information or experiencing data breaches. This means they must take steps to protect the information they share. Studies and metrics help us understand how effective IFR is. For example, citation counts show how often IFR-related research is referenced, while Altmetric Attention Scores (AAS) and Mendeley Readers indicate how much interest there is in IFR topics. X (Twitter) metrics show how these topics are discussed publicly. These indicators help us see the impact of IFR and its growing importance in the world of financial reporting.

There have been several studies to identify top-cited publications (Brandt et al., 2010; Kelly et al., 2010; Ho, 2014a; Dokur & Uysal, 2018; Azer & Azer, 2019) and top altmetric publications (Barbic et al., 2016; Araujo et al., 2017; Delli et al., 2017; Kim et al., 2018; Kim et al., 2019; Garcovich et al., 2020). Some bibliometric studies focused on Internet Financial Reporting (IFR) research (Mokhtar, 2017; Oyelere et al., 2003; Poon et al., 2003; Verma et al., 2022). However, none of these studies presented a bibliometric analysis of top-cited and top-altmetric publications related to Internet Financial Reporting (IFR). Therefore, the present study aimed to identify and characterise the top-cited and top-altmetric publications in the IFR field.

The remainder of the paper is organised as follows: In Section 2, materials and methods employed in this study are thoroughly described. Section 3 provides a comprehensive presentation of the results from the performance analysis. Finally, the study concludes with a detailed discussion of the conclusions, highlighting the key insights and potential implications for future research.

## Materials and Methods

The present study used the Dimensions citation database, which was created by the London-based technology firm Digital Science ([www.dimensions.ai/](http://www.dimensions.ai/)). The product goes beyond traditional bibliometric data and connects publications to their related grants, funding agencies,

patents and clinical trials (Kolahi et al., 2020). The Dimensions citation database is able to detect the articles with an altmetric attention score higher than one and delivers a breakdown of all the altmetric data involved in the calculation of the aggregated score, comprehensively monitoring the online activity surrounding search articles (Garcovich et al., 2020). We accessed the Dimensions database (accessed date: 06.01.2021) using the keyword “Fintech” in the title and abstract between 2010 and 2020. Consequently, we obtained 2660 publications. All records were downloaded into an Excel spreadsheet for further analysis. Data were analysed by Microsoft Office Excel 2016 using descriptive statistics.

The present study employed performance analysis to gain insights into the research productivity and impact of publications in the field of IFR. Performance analysis involves using bibliometric indicators and a unique performance analysis feature called the altmetric attention score, which is a summary of online attention received by scholarly content from various sources. This score was obtained from Dimensions along with other bibliometric data such as publication date, publication type, research fields, researchers, most prolific journals and citation counts. The bibliometric data identify the publication type, most frequent research categories, most prolific researchers, most prolific journals, most cited papers and highly attention-scoring papers. These are the major bibliographic parameters established in the research publications (Li et al., 2009; Hu et al., 2010).

## Results and Discussion

### Descriptive Statistics

The study examined a sample of 252 publications with a search window of 2015-2024, on 04-08-2024, from the Dimensions Database having the filter “Title and abstract”. There were 91 authors and 3687 total citations, as shown in Table 1.

**Table 1: Descriptive Statistics**

<i>Metrics</i>	<i>Data</i>
Search term	Internet financial reporting
Search window	2015-2024
Accessed on	04-08-2024

Database accessed	Dimensions
<i>Metrics</i>	<i>Data</i>
Search filters	Title and abstract
Total publications	252
Total authors	91
Total citations	3687

from 3 to 14. Categories such as Built Environment and Design, Education and Mathematical Sciences have the least representation, each with just one publication. This distribution suggests a strong emphasis on commerce-related research, while other fields are less represented, indicating potential areas for growth in research activity.

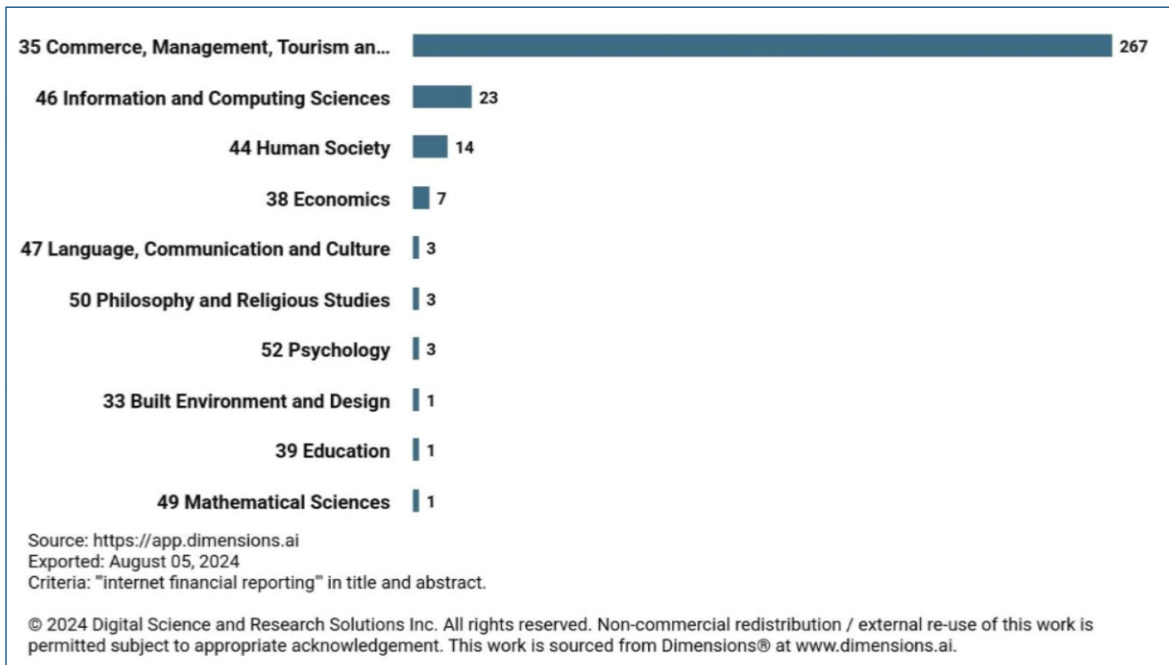
## Performance Analysis

### Research Categories

Table 2 and Fig. 1 highlight the distribution of publications across various academic categories, with a significant concentration in specific fields. The largest number of publications falls under Commerce, Management, Tourism and Services, accounting for 267 publications, indicating a dominant focus in this area. Information and Computing Sciences follows distantly with 23 publications. Human Society, Economics, Language, Communication and Culture, Philosophy and Religious Studies and Psychology have fewer publications, ranging

**Table 2: Number of Publications According to Research Category**

Research Category	Publications
Commerce, Management, Tourism and Services	267
Information and Computing Sciences	23
Human Society	14
Economics	7
Language, Communication and Culture	3
Philosophy and Religious Studies	3
Psychology	3
Built Environment and Design	1
Education	1
Mathematical Sciences	1



**Fig. 1: Number of Publications in Each Category**

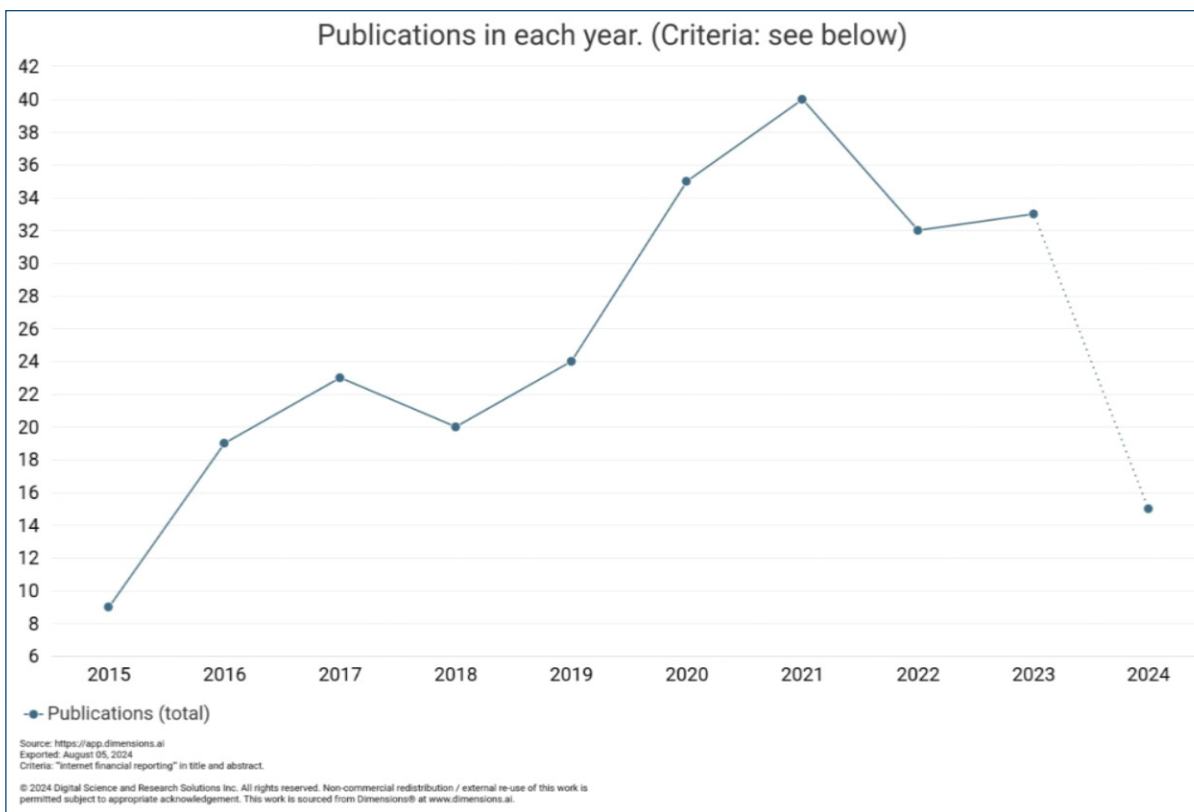
**Publication Year**

The data of Table 3 reflects a general upward trend in the number of publications over the years, with some fluctuations. Starting from 9 publications in 2015, the number gradually increased to 19 in 2016 and continued to rise, peaking at 40 publications in 2021. This peak suggests a significant increase in research output during that period. After 2021, there was a slight decrease, with 32 publications in 2022 and 33 in 2023. The year 2024 shows a drop to 15 publications, although the year might not be complete. Overall, the data indicates a steady growth in academic output over the years, with 2021 standing out as the most productive year. The recent decline could be

temporary or reflective of broader trends in the research landscape.

**Table 3: Year-Wise Publication Details**

<i>Publication Years</i>	<i>Publications</i>
2015	9
2016	19
2017	23
2018	20
2019	24
2020	35
2021	40
2022	32
2023	33
2024	15



**Fig. 2: Publications in Each Year**

## Researchers Publications

The data showcases the research productivity of individual scholars, with Ehab K. A. Mohamed leading the group with 8 publications. Luciana Spica Almia follows closely with 7 publications. Peter Babangida Oyelere and Noven Suprayogi each contributed 6 publications, demonstrating consistent academic output. Sasongko Budisusetyo, Mohd Noor Azli Bin Ali Khan and Nelson Lajuni have each produced 5 publications, indicating active research involvement. Tatjana Dolinšek and Noor Azizi Bin Ismail both have 4 publications, reflecting their contributions to the academic community. Notably, the name Mohd Noor Azli Ali Khan appears twice with a slight variation, suggesting a possible error in name reporting or duplication. Overall, the data indicates a diverse group of researchers with varying levels of publication output, highlighting their contributions to their respective fields.

**Table 4: Publications of Top Researchers**

Researcher Name	Publications
Ehab K A Mohamed	8
Luciana Spica Almia Almia	7
Peter Babangida Oyelere	6
Noven Suprayogi	6
Sasongko Budisusetyo	5
Mohd Noor Azli Bin Ali Khan	5
Nelson Lajuni	5
Tatjana Dolinšek	4
Mohd Noor Azli Ali Khan	4
Noor Azizi Bin Ismail	4

## Publication Type

The data highlights the prominence of different publication types among researchers. Articles are by far the most common form of publication, with 297 instances, underscoring their importance as the primary medium for disseminating research findings. Proceedings come next with 25 publications, reflecting a notable but smaller contribution to conferences and academic gatherings. Chapters account for 10 publications, indicating some involvement in contributing to books or edited volumes. Preprints, with 9 publications, represent early-stage research outputs shared prior to formal peer review. This distribution suggests that researchers predominantly

rely on articles to share their work with the academic community, while other forms like proceedings, chapters and preprints are used less frequently. The overwhelming number of articles highlights their critical role in academic communication, while the other categories show more specialised or supplementary use.

**Table 5: Number of Publications According to Publication Type**

Publication Type	Publications
Article	297
Proceeding	25
Chapter	10
Preprint	9

## Source Title

The data presents the distribution of publications across various academic journals, highlighting the journals where researchers have frequently published. The *International Journal of Business Information Systems* and the *SSRN Electronic Journal* each lead with 9 publications, indicating these as the preferred platforms for disseminating research. The *Jurnal Ekonomi Syariah Teoridan Terapan* follows with 7 publications, reflecting a strong focus on topics related to Islamic economics. Both *Media Riset Akuntansi, Auditing & Informasi* and *Jurnal Reviu Akuntansidan Keuangan* have 5 publications each, showing a significant interest in accounting research. Several other journals, including *Journal of Accounting and Public Policy*, *The Indonesian Accounting Review*, *Corporate Ownership and Control* and *Jurnal Eksplorasi Akuntansi*, each have 4 publications, while *Procedia - Social and Behavioural Sciences* has 3. This distribution suggests a diverse range of interests among researchers, with a particular emphasis on business, accounting and economic studies.

**Table 6: Number of Publications According to Different Source Title**

Source Title	Publications
International Journal of Business Information Systems	9
SSRN Electronic Journal	9
Jurnal Ekonomi Syariah Teoridan Terapan	7
Media Riset Akuntansi Auditing & Informasi	5

Source Title	Publications
Jurnal Reviu Akuntansidan Keuangan	5
Journal of Accounting and Public Policy	4
The Indonesian Accounting Review	4
Corporate Ownership and Control	4
Jurnal Eksplorasi Akuntansi	4
Procedia - Social and Behavioral Sciences	3

## Citations Analysis

Table 7 analyses citations, field citation ratios (FCR) and research categories for various publications on IFR. Notable works include “The determinants of Internet financial reporting,” with 328 citations and an FCR of 54, and “The impact of corporate governance on Internet

financial reporting,” with 272 citations and an FCR of 64.89. These publications influence multiple research areas, including commerce, management and information sciences. Other impactful studies, such as “Stakeholder engagement in internet financial reporting: The diffusion of XBRL in the UK”, with 56 citations (FCR 14.87), highlight IFR’s interdisciplinary nature. Some works, like “ANALISIS FAKTOR-FAKTOR.. DI INDONESIA”, lack citation data, indicating recent publication or limited reach. Commerce, Management and Services dominate the research categories, reflecting IFR’s strong relevance to business fields, while Information Sciences and Economics are also prominent, showing IFR’s technological and financial implications. Overall, a few key publications significantly shape the IFR landscape.

**Table 7: Top 25 Highly Cited Publications**

Code	Title	Year	Citation	RC	FCR	Citing Research Categories	
						Research Categories	%
1	Internet Financial Reporting Practices in Saudi Arabia	2020	4	2	1.73	-Commerce, Management, Tourism and Services	100
2	Analisis Faktor-Faktor Yang Mempengaruhi Pengungkapan Internet Financial Reporting Pada Bank Umum Syariah Di Indonesia	2021	-	-	-	-	-
3	The impact of corporate governance on Internet financial reporting	2008	272	24	64.89	-Commerce, Management, Tourism and Services	77.41
4	The development of internet financial reporting publications: A concise of bibliometric analysis	2021	21	15	16.63	-Commerce, Management, Tourism and Services	34.78
5	Analisis Faktor-Faktor Yang Mempengaruhi Internet Financial Reporting Perusahaan Yang Terdaftar Di Jakarta Islamic Index	2021	-	-	-	-	-
6	Analisis Komparasi Penerapan Internet Financial Reporting Oleh Organisasi Pengelola Zakat (Opz) Di Indonesia	2020	2	1	0.85	-Commerce, Management, Tourism and Services	50
7	Internet Financial Reporting: Studi Komparasi Antara Asuransi Jiwa Syariah Dan Asuransi Umum Syariah Di Indonesia	2020	2	0	4.89	-Commerce, Management, Tourism and Services	100
8	Penerapan Internet Financial Reporting (IFR) Pada Bank Umum Syariah Di Indonesia	2019	7	0	2.94	-Commerce, Management, Tourism and Services	71.43
9	On the Determinants of Internet-based Disclosure of Government Financial Information	2010	18	1	4.7	-Commerce, Management, Tourism and Services	33.33
10	The determinants of Internet financial reporting	2002	328	16	54	-Commerce, Management, Tourism and Services	66.85
11	Internet financial reporting in an emerging economy: evidence from Jordan	2014	11	2	3.22	-Commerce, Management, Tourism and Services	80
12	Stakeholder engagement in internet financial reporting: The diffusion of XBRL in the UK	2013	56	6	14.87	-Commerce, Management, Tourism and Services	64

Code	Title	Year	Citation	RC	FCR	Citing Research Categories	
						Research Categories	%
13	Pemilihan Media Publikasi Informasi Keuangan pada LAZNAS LMI Menurut Muzakki	2022	-	-	-	-	-
14	Analisis Determinan Tingkat Pengungkapan Informasi Akuntansi Pada Transaksi Pembiayaan Bank Umum Syariah	2022	-	-	-	-	-
15	Faktor-Faktor yang Mempengaruhi Internet Financial Reporting Pemerintah Daerah Dan Implikasinya terhadap Akuntabilitas Laporan Keuangan Daerah	2018	8	3	2.89	-Commerce, Management, Tourism and Services	77.78
16	Pengaruh Kinerja Keuangan Dan Good Corporate Governance Terhadap Harga Saham Yang Dimoderasi Oleh Internet Financial Reporting	2021	1	0	-	-Commerce, Management, Tourism and Services	100
17	Profitability, Liquidity, Leverage Ratio Analysis of Internet Financial Reporting	2020	2	1	0.89	-Commerce, Management, Tourism and Services	100
18	Internet financial reporting insights: The imperative for companies to provide transparent information	2023	-	-	-	-	-
19	The Impact Corporate Governance on Internet Financial Reporting: Empirical Evidence from Palestine	2020	4	2	1.77	-Commerce, Management, Tourism and Services	100
20	Can CEO Power Moderate the Influence of Internet Financial Reporting on Market Reactions?	2023	-	-	-	-	-
21	Pengaruh Belanja Daerah Dan Kompetisi Politik Terhadap Pengungkapan Internet Financial Reporting (IFR) Pada Kabupaten/Kota Di Jawa Barat	2023	-	-	-	-	-
22	Analisis Internet Financial Reporting Pada Studi Industri Barang Konsumsi di BEI Tahun 2013-2016	2018	-	-	-	-	-
23	Pengaruh Kinerja Keuangan, Kepemilikan Saham Dan Reputasi Auditor Terhadap Internet Financial Reporting Pada Perusahaan Sektor Konsumsi Yang Terdaftar Di Bei		-	-	-	-	-
24	Corporate Governance Dan Internet Financial Reporting	2022	3	1	0.99	-Commerce, Management, Tourism and Services	100
25	Internet financial reporting adoption	2019	26	9	10.05	-Commerce, Management, Tourism and Services	80

**Abbreviations:** RC-Recent Citation; FCR-Field Citation Ratio

## Altmetric Analysis

The data offers insight into the digital impact and academic engagement with various studies on IFR, measured by Altmetric attention scores (AAS), Twitter activity, Dimensions citations (DC) and Mendeley readers (MR). The study titled "Internet Financial Reporting Practices in Saudi Arabia" stands out with an AAS of 7, indicating a relatively high level of attention compared to other works. This article also has the highest Twitter mentions (8) and significant engagement

on Mendeley (58 readers). The article "The impact of corporate governance on Internet financial reporting" is the most cited, with 272 citations, but has a lower AAS of 2 and minimal Twitter activity, highlighting a possible disconnect between academic citations and broader social media attention. However, it is well-engaged on Mendeley, with 494 readers, indicating substantial interest within the academic community. The article "The development of internet financial reporting publications: A concise of bibliometric analysis" has 21 citations and 149 Mendeley readers, showing that while it has

moderate citation numbers, it is still well-regarded in the academic space. Other studies like “Penerapan Internet Financial Reporting (IFR) Pada Bank Umum Syariah Di Indonesia” and “Stakeholder engagement in internet financial reporting: The diffusion of XBRL in the UK” also have notable Mendeley readership (169 and 208 readers, respectively), despite lower citation counts and minimal AAS. Interestingly, many papers have a low

AAS and Twitter mentions, indicating limited public or media attention despite their academic significance. This pattern suggests that while these studies are highly relevant within academic circles, they might not have yet captured broader public or media interest. Overall, the data reflects a strong academic engagement with IFR research but highlights an opportunity to increase its visibility and impact beyond scholarly platforms.

**Table 8: Top 25 Publications with the Highest Altmetric Attention Scores**

Code	Title	AAS	X	DC	MR
1	Internet Financial Reporting Practices in Saudi Arabia	7	8	4	58
2	Analisis Faktor-Faktor Yang Mempengaruhi Pengungkapan Internet Financial Reporting Pada Bank Umum Syariah Di Indonesia	2	2	-	61
3	The impact of corporate governance on Internet financial reporting	2	1	272	494
4	The development of internet financial reporting publications: A concise of bibliometric analysis	1	1	21	149
5	Analisis Faktor-Faktor Yang Mempengaruhi Internet Financial Reporting Perusahaan Yang Terdaftar Di Jakarta Islamic Index	1	1	-	26
6	Analisis Komparasi Penerapan Internet Financial Reporting Oleh Organisasi Pengelola Zakat (Opz) Di Indonesia	1	1	2	20
7	Internet Financial Reporting: Studi Komparasi Antara Asuransi Jiwa Syariah Dan Asuransi Umum Syariah Di Indonesia	1	1	2	33
8	Penerapan Internet Financial Reporting (IFR) Pada Bank Umum Syariah Di Indonesia	1	1	7	169
9	On the Determinants of Internet-based Disclosure of Government Financial Information	1	1	18	24
10	The determinants of Internet financial reporting	1	1	328	264
11	Internet financial reporting in an emerging economy: Evidence from Jordan	1	1	11	49
12	Stakeholder engagement in internet financial reporting: The diffusion of XBRL in the UK	1	1	56	208
13	Pemilihan Media Publikasi Informasi Keuangan pada LAZNAS LMI Menurut Muzakki	1	1	-	37
14	Analisis Determinan Tingkat Pengungkapan Informasi Akuntansi Pada Transaksi Pembiayaan Bank Umum Syariah	1	1	-	24

Abbreviations: AAS-Altmetric attention score; DC-Dimension Citation; MR-Mendeley Readers; X-Twitter

Table 9 represents an analysis of the Altmetric Attention Score (AAS) in the context of various research outputs related to IFR. The attention score provides insight into how widely discussed a research output is, both within academic circles and in the broader public domain. For instance, “Internet Financial Reporting Practices in Saudi Arabia,” published in the *International Journal of Business Management*, ranks 5,427,607<sup>th</sup> among research outputs but is among the top 18 in its journal category, highlighting its relative prominence despite a modest AAS. Similarly, “The impact of corporate governance on Internet financial reporting,” published in the *Journal of Accounting & Public Policy*, is 16,721,208<sup>th</sup> overall but ranks within the top 129 outputs of its age group in the same journal, indicating

significant attention in its specific academic niche. Papers published in the *Jurnal Ekonomi Syariah Teoridan Terapan*, such as “ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PENGUNGKAPAN INTERNET FINANCIAL REPORTING PADA BANK UMUM SYARIAH DI INDONESIA” and “ANALISIS KOMPARASI PENERAPAN INTERNET FINANCIAL REPORTING OLEH ORGANISASI PENGELOLA ZAKAT (OPZ) DI INDONESIA,” consistently score 1 in attention for their journal and age category, suggesting they are among the most discussed articles within this specialised journal. The “Stakeholder engagement in internet financial reporting: The diffusion of XBRL in the UK” stands out for being in the top 176 outputs in the *British Accounting Review*, showing a relatively

high level of engagement compared to its peers, despite being 20,821,599<sup>th</sup> overall. Overall, the data highlights that while some research outputs may not rank highly in the global context, they can still be highly influential

and widely discussed within their specific academic journals and age groups. This indicates the importance of considering the research context when evaluating the impact and attention a paper receives.

**Table 9: Top 25 Publications with Altmetric Attention Scores in Context**

Code	Title	Attention Score in Context			
		Research Outputs	Output from Similar Source	Output of Similar Age	Output of Similar Age from Similar Source
1	Internet Financial Reporting Practices in Saudi Arabia	5427607	18	120037	1
2	Analisis Faktor-Faktor Yang Mempengaruhi Pengungkapan Internet Financial Reporting Pada Bank Umum Syariah Di Indonesia	17633324	1	338224	1
3	The impact of corporate governance on Internet financial reporting	16721208	129	142731	1
4	The development of internet financial reporting publications: A concise of bibliometric analysis	-	-	-	-
5	Analisis Faktor-Faktor Yang Mempengaruhi Internet Financial Reporting Perusahaan Yang Terdaftar Di Jakarta Islamic Index	23262064	1	397763	1
6	Analisis Komparasi Penerapan Internet Financial Reporting Oleh Organisasi Pengelola Zakat (Opz) Di Indonesia	23262064	1	369456	1
7	Internet Financial Reporting: Studi Komparasi Antara Asuransi Jiwa Syariah Dan Asuransi Umum Syariah Di Indonesia	23262064	1	383238	1
8	Penerapan Internet Financial Reporting (IFR) Pada Bank Umum Syariah Di Indonesia	17732227	1	238720	1
9	On the Determinants of Internet-based Disclosure of Government Financial Information	-	-	-	-
10	The determinants of Internet financial reporting	17285668	130	116070	2
11	Internet financial reporting in an emerging economy: evidence from Jordan	22756649	25	208352	1
12	Stakeholder engagement in internet financial reporting: The diffusion of XBRL in the UK	20821599	176	157318	3
13	Pemilihan Media Publikasi Informasi Keuangan pada LAZNAS LMI Menurut Muzakki	23262064	1	369095	1
14	Analisis Determinan Tingkat Pengungkapan Informasi Akuntansi Pada Transaksi Pembiayaan Bank Umum Syariah	23262064	1	369095	1

The data of Table 10 provides insights into the geographical and demographic distribution of Mendeley Readers for various academic articles related to Internet Financial Reporting. Geographically, the readership are dispersed across multiple countries, though most are unspecified or represent small percentages of the total. For example, Malaysia, Indonesia and Brazil are

mentioned among the readers, but each contributes less than 1% of the total readership. Demographically, the majority of readers are students at various academic levels, particularly Ph.D. and bachelor students, along with lecturers and professors. For instance, in one of the studies, Ph.D. students account for 17% of the readers, while bachelor students make up 16%. Lecturers and

Table 10: Top 25 Publications with Mandeley Readers

Code	Geographical Breakdown				Demographic Breakdown								MR
	Country	Count	%	Readers by Professional Status	Count	%	Readers by Discipline			Count	%		
							Count	%	Discipline				
1	-	-	-	-Student > Bachelor	7	12	-Business, Management and Accounting	9	16	58			
				-Lecturer	5	9	-Economics, Econometrics and Finance	5	9				
				-Student > Ph. D. Student	4	7	-Mathematics	2	3				
				-Lecturer > Senior Lecturer	1	2	-Unspecified	1	2				
				-Professor	1	2	-Computer Science	1	2				
				-Student > Bachelor	6	10	-Business, Management and Accounting	5	8	61			
2	-	-	-Student > Master	2	3	-Economics, Econometrics and Finance	4	7					
			-Other	1	2								
3	-	-	-Student > Ph. D. Student	1	2								
			Malaysia	3	<1%				494				
			Indonesia	2	<1%								
			Bangladesh	1	<1%								
			Portugal	1	<1%								
			France	1	<1%	Student > Ph. D. Student	86	17%	Business, Management and Accounting	223	45%		
			Ghana	1	<1%	Student > Master	67	14%	Economics, Econometrics and Finance	61	12%		
			Kenya	1	<1%	Lecturer	54	11%	Social Sciences	27	5%		
			Australia	1	<1%	Student > Bachelor	42	9%	Computer Science	11	2%		
			Brazil	1	<1%	Student > Doctoral Student	32	6%	Agricultural and Biological Sciences	3	<1%		
4	-	-	Lecturer	15	10%	Economics, Econometrics and Finance	19	13%	149				
			Student > Bachelor	8	5%	Business, Management and Accounting	19	13%					
			Student > Master	7	5%	Engineering	4	3%					
			Student > Ph. D. Student	6	4%	Computer Science	4	3%					
			Professor > Associate Professor	4	3%	Social Sciences	3	2%					
5	-	-	Student > Bachelor	1	4%	Business, Management and Accounting	2	8%	26				
			Lecturer	1	4%								
6	-	-	Lecturer > Senior Lecturer	1	5%				20				
			Lecturer	1	5%								
			Student > Doctoral Student	1	5%								
			Student > Bachelor	1	5%	Business, Management and Accounting	3	15%					
			Student > Ph. D. Student	1	5%	Economics, Econometrics and Finance	1	5%					
7	-	-	Student > Bachelor	5	15%	Economics, Econometrics and Finance	7	21%	33				
			Lecturer	4	12%	Philosophy	1	3%					
			Other	1	3%	Business, Management and Accounting	1	3%					
			Student > Master	1	3%	Arts and Humanities	1	3%					
			Student > Postgraduate	1	3%	Computer Science	1	3%					

Code	Geographical Breakdown				Demographic Breakdown				MR
	Country	Count	%	Readers by Professional Status	Count	%	Readers by Discipline	Count	
8	-	-	-	Student > Bachelor Lecturer	29	17%	Business, Management and Accounting	28	17%
				Lecturer	12	7%	Economics, Econometrics and Finance	23	14%
				Student > Master	6	4%	Unspecified	4	2%
				Unspecified	4	2%	Social Sciences	2	1%
				Other	2	1%	Linguistics	1	<1%
9				Student > Doctoral Student	3	13%			24
				Lecturer > Senior Lecturer	2	8%	Business, Management and Accounting	7	29%
				Researcher	2	8%	Economics, Econometrics and Finance	4	17%
	Italy	1	4%	Student > Ph. D. Student	2	8%	Social Sciences	2	8%
	Australia	1	4%	Lecturer	1	4%	Computer Science	1	4%
10	Japan	2	<1%						264
	Bangladesh	1	<1%						
	Malaysia	1	<1%						
	Portugal	1	<1%	Student > Ph. D. Student	42	16%	Business, Management and Accounting	113	43%
	France	1	<1%	Student > Master	31	12%	Economics, Econometrics and Finance	43	16%
	Indonesia	1	<1%	Lecturer	25	9%	Social Sciences	11	4%
	Brazil	1	<1%	Student > Bachelor	22	8%	Computer Science	4	2%
	United States	1	<1%	Professor > Associate Professor	12	5%	Psychology	2	<1%
				Student > Ph. D. Student	10	20%			49
				Lecturer	4	8%	Business, Management and Accounting	17	35%
11				Student > Master	4	8%	Economics, Econometrics and Finance	8	16%
				Student > Doctoral Student	2	4%	Social Sciences	2	4%
				Lecturer > Senior Lecturer	2	4%	Computer Science	1	2%
				Student > Ph. D. Student	35	17%	Business, Management and Accounting	92	44%
				Student > Master	27	13%	Economics, Econometrics and Finance	20	10%
				Lecturer	17	8%	Social Sciences	13	6%
				Student > Bachelor	13	6%	Computer Science	11	5%
				Student > Doctoral Student	12	6%	Arts and Humanities	3	1%
				Lecturer	3	8%	Business, Management and Accounting	3	8%
				Researcher	2	5%	Social Sciences	2	5%
12				Student > Ph. D. Student	1	3%	Computer Science	1	3%
				Student > Postgraduate	1	3%	Arts and Humanities	1	3%
				Lecturer	3	13%	Unspecified	2	8%
				Unspecified	2	8%	Economics, Econometrics and Finance	2	8%
				Researcher	1	4%	Mathematics	1	4%
13				Student > Bachelor	1	4%	Business, Management and Accounting	1	4%
14									

Abbreviations: MR-Mandelely Readers.

senior lecturers also represent a significant portion, highlighting the academic interest in the subject. In terms of discipline, business, management and accounting are the most common fields of interest, with up to 45% of readers belonging to this category in some studies. Economics, econometrics and finance follow closely, indicating that these fields are highly relevant to the research topics. Overall, the data reflects a strong academic engagement with IFR, predominantly from students and professionals in business-related disciplines. The broad geographical reach, though minimal in some countries, and the focus on business and finance disciplines underscore the global and interdisciplinary interest in this area of research.

Table 11 illustrates the distribution of Twitter mentions for articles on IFR, highlighting the engagement across different countries and types of Twitter users. Geographically, Saudi Arabia and Indonesia are the primary contributors, with Saudi Arabia accounting for

63% of mentions and Indonesia 50%. The United States and the United Kingdom also feature, though to a lesser extent, with the United States at 13% and the United Kingdom at 100% for a single mention. Regarding user types, the majority of mentions come from members of the public and science communicators such as journalists, bloggers and editors. For instance, in Saudi Arabia, 88% of the mentions come from members of the public. In Indonesia, science communicators dominate, with 100% of mentions from this group across multiple entries. The mentions also include practitioners, particularly in healthcare, though this represents a smaller percentage of the overall data. On the whole, the data reflects significant public interest and engagement with the subject matter on Twitter, particularly in Saudi Arabia and Indonesia. Science communicators are prominent in discussing the articles, indicating their role in disseminating information about IFR.

**Table 11: Top 25 Publications With X**

Code	Geographical Breakdown			Demographic Breakdown			X
	Country	Count	%	Type	Count	%	
1	Saudi Arabia	5	63%	Members of the public Scientists	7	88%	8
	United States	1	13%		1	13%	
2	Indonesia	1	50%	Members of the public Science communicators (journalists, bloggers, editors)	1	50%	2
					1	50%	
3	Saudi Arabia	1	100%	Members of the public	1	100%	1
4	-	-	-	Science communicators (journalists, bloggers, editors)	1	100%	1
5	Indonesia	1	100%	Science communicators (journalists, bloggers, editors)	1	100%	1
6	Indonesia	1	100%	Science communicators (journalists, bloggers, editors)	1	100%	1
7	Indonesia	1	100%	Science communicators (journalists, bloggers, editors)	1	100%	1
8	Indonesia	1	100%	Members of the public	1	100%	1
9	-	-	-	-	-	-	1
10	-	-	-	Practitioners (doctors, other healthcare professionals)	1	100%	1
11	-	-	-	-	-	-	1
12	United Kingdom	1	100%	Members of the public	1	100%	1
13	Indonesia	1	100%	Science communicators (journalists, bloggers, editors)	1	100%	1
14	Indonesia	1	100%	Science communicators (journalists, bloggers, editors)	1	100%	1

## Conclusion

This research article has explored the evolving landscape of IFR, emphasising its transformative impact on how companies disclose financial information. The shift from traditional paper-based reports to online platforms has significantly enhanced the accessibility, timeliness and transparency of financial data. With IFR, stakeholders—ranging from investors to regulatory bodies—can access up-to-date financial information in real-time, facilitating more informed decision-making.

Our analysis reveals that IFR adoption is widespread, with significant variation across different regions and sectors. Data from citation counts, Altmetric Attention Scores (AAS), and Mendeley Readers highlight the growing academic and practical interest in IFR. These metrics underscore the increasing recognition of IFR's role in improving financial reporting practices. The prevalence of online discussions and engagement on platforms like Twitter further reflects the broad public interest and discourse surrounding IFR topics.

However, this research acknowledges several limitations. The scope of the study was constrained by the availability of data across different metrics and the focus on specific regions and sectors. Additionally, the quality and accuracy of IFR-related reports can vary, which may impact the reliability of the information presented. The reliance on citation and attention metrics, while insightful, does not fully capture the nuances of IFR's effectiveness in practice.

Looking ahead, future research should address these limitations by expanding the scope to include more diverse regions and sectors. Further studies could explore the impact of emerging technologies, such as blockchain and advanced data analytics, on IFR practices. Investigating the effectiveness of IFR in improving financial transparency and reducing fraud would provide valuable insights into its real-world implications.

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