

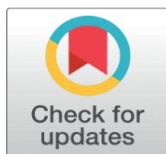
INDIAN CORPORATIONS AND INTEGRATED REPORTING IN THE AGE OF DIGITAL TRANSFORMATION

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ABSTRACT

Corporate Internet Reporting (CIR) has become a pivotal aspect of modern corporate governance, driven by the demand for transparency, accountability, and sustainability. This study explores the integrated reporting practices of Indian corporations, focusing on the alignment of financial and non-financial disclosures with stakeholder expectations in the digital era. The research adopts a mixed-methods approach, analyzing secondary data from leading corporations across diverse industries to identify trends, determinants, and challenges in CIR. It highlights the role of emerging technologies such as Artificial Intelligence, Blockchain, and the Internet of Things in enhancing reporting accuracy and stakeholder engagement. The findings reveal significant disparities in CIR adoption across sectors, emphasizing the need for standardized frameworks and greater technological integration. The study concludes with recommendations for improving CIR practices to foster transparency, trust, and sustainable growth in the corporate sector.

Keywords: Corporate Internet Reporting, Integrated Reporting, ESG Disclosures, Emerging Technologies, Stakeholder Engagement

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1. INTRODUCTION

Corporate Internet Reporting (CIR) has emerged as a transformative tool in the digital era, offering companies an efficient platform to disclose both financial and non-financial information. With increasing stakeholder demands for transparency, accountability, and real-time communication, CIR has become an integral aspect of modern corporate governance. The rise of Environmental, Social, and Governance (ESG) reporting has further emphasized the need for integrated reporting, which aligns financial disclosures with sustainability initiatives and long-term value creation. In this context, CIR not only facilitates compliance with regulatory standards but also serves as a strategic mechanism for enhancing stakeholder engagement and trust.

The Indian corporate sector is witnessing a paradigm shift in its reporting practices, driven by technological advancements and evolving global frameworks. Leading corporations across industries, such as IT, finance, energy, and

manufacturing, are adopting integrated reporting practices to communicate their financial performance, governance standards, and sustainability efforts. However, the adoption remains uneven across sectors, with traditional industries like FMCG lagging behind in leveraging digital tools for reporting. This disparity underscores the need to evaluate the factors influencing CIR practices, including technological readiness, governance structures, and stakeholder awareness. Moreover, the advent of emerging technologies such as Artificial Intelligence (AI), Blockchain, and the Internet of Things (IoT) has revolutionized the potential of CIR. These technologies enable real-time reporting, enhance data accuracy, and foster greater transparency. Yet, challenges such as the lack of standardized reporting frameworks, high implementation costs, and limited stakeholder engagement persist, particularly in emerging economies like India. Addressing these challenges requires a collaborative approach involving policymakers, industry leaders, and technology providers. This study aims to explore the current state of CIR practices in India, focusing on the integration of financial and non-financial disclosures through digital platforms. By analyzing trends, determinants, and challenges, the research seeks to provide actionable insights for improving CIR practices. It also examines the role of emerging technologies in shaping the future of corporate reporting, emphasizing their potential to enhance stakeholder communication and support sustainable business practices. Through a comprehensive analysis of selected Indian corporations, this study contributes to the growing body of knowledge on CIR and its implications for the corporate world.

2. REVIEW OF LITERATURE

The review of literature explores the evolving landscape of corporate internet reporting (CIR) by analyzing recent research from 2020 to 2024. This section highlights key trends, determinants, challenges, and technological advancements shaping CIR practices across various regions and industries. It also examines the role of governance mechanisms, stakeholder engagement, and the integration of emerging technologies in enhancing the quality and effectiveness of digital corporate disclosures. The following synthesis is based on insights drawn from 18 recent studies.

1. TRENDS IN CORPORATE INTERNET REPORTING

Recent studies show a growing reliance on corporate internet reporting as a tool for transparency and stakeholder engagement. In emerging economies, CIR is increasingly viewed as a means to attract foreign investors and improve corporate image, with companies adopting digital tools to enhance accessibility and interactivity (Jiang, Chen, Rughoo, & Zhou, 2022). In the Asia-Pacific region, firms demonstrate varying adoption levels based on firm size, profitability, and sector, suggesting regional disparities in CIR practices (Faisal, Diantimala, & Dinaroe, 2021).

2. DETERMINANTS OF CORPORATE INTERNET REPORTING

Ownership structure plays a crucial role in determining the timeliness and comprehensiveness of CIR. Companies with diversified ownership, including foreign investors, tend to disclose more detailed information (Al-Saidi, 2021). Additionally, profitability and liquidity are significant drivers, influencing the sophistication and timeliness of corporate reporting (Juanda & Rachmasari, 2020). Similarly, governance mechanisms, such as board composition and independence, enhance CIR quality by ensuring accountability (Sandhu & Singh, 2019).

3. TECHNOLOGICAL IMPACTS ON CIR

The integration of advanced technologies like artificial intelligence and blockchain is revolutionizing CIR practices. These technologies enable real-time reporting, enhanced transparency, and secure data sharing, addressing long-standing concerns about data reliability and accessibility (Sovacool, Monyei, & Upham, 2022). The Internet of Things (IoT) is also emerging as a critical tool, especially for environmental data monitoring and reporting (Valentinetti & Muñoz, 2021).

4. CHALLENGES IN CIR IMPLEMENTATION

Despite its potential, CIR faces significant challenges, including the lack of standardized frameworks and regulatory support. These gaps hinder comparability across firms and regions, limiting stakeholders' ability to assess corporate performance (Rahmawati & Biduri, 2023). In addition, the high cost of implementing sophisticated digital tools creates barriers, particularly for small and medium-sized enterprises (Alebrahim, 2018).

5. REGIONAL AND SECTORAL INSIGHTS

In the Middle East, companies show a moderate level of CIR adoption, with significant differences based on industry type and firm size (Barakat et al., 2020). Similarly, Malaysian companies demonstrate higher disclosure quality in sectors with

strong governance and technological readiness (Turmin & Osman, 2017). In sub-Saharan Africa, corporate governance structures have a profound impact on CIR practices, with firms emphasizing governance disclosures to align with international standards (Waweru, Mangena, & Riro, 2019).

6. STAKEHOLDER PERCEPTIONS AND ENGAGEMENT

Stakeholders increasingly demand transparent and interactive reporting formats. Companies that actively engage stakeholders through CIR platforms, such as interactive dashboards and social media, experience higher trust and engagement levels (Ou & Chen, 2020). However, in regions with limited stakeholder awareness, companies struggle to demonstrate the relevance of ESG disclosures (Boshnak, 2020).

7. BIG DATA AND ANALYTICS IN CIR

The use of big data analytics is transforming CIR, enabling firms to provide tailored, data-driven insights to diverse stakeholders. These tools facilitate efficient reporting, enhance decision-making, and improve corporate image, especially in competitive markets (Basuony et al., 2020).

8. RESEARCH GAP

While existing literature extensively examines the determinants, trends, and challenges of Corporate Internet Reporting (CIR) across various regions and industries, there is a noticeable gap in understanding its sector-specific adoption within emerging economies like India. Although several studies have explored the role of governance structures and technological advancements in CIR, limited attention has been given to how integrated reporting aligns financial and non-financial disclosures, particularly in industries with varying levels of digital readiness. Furthermore, the potential of emerging technologies such as Artificial Intelligence, Blockchain, and the Internet of Things in transforming CIR practices remains underexplored in the Indian context. This research addresses these gaps by providing a comprehensive analysis of CIR adoption in India, focusing on sectoral disparities, technological integration, and strategies to overcome implementation challenges.

3. RESEARCH METHODOLOGY

This study employs a mixed-methods approach to examine integrated corporate internet reporting practices among Indian corporations in the digital era. The methodology combines qualitative and quantitative techniques to ensure a comprehensive understanding of the subject matter, focusing on trends, determinants, challenges, and the role of emerging technologies in reporting practices.

1. RESEARCH DESIGN

The study is descriptive and exploratory in nature, aiming to analyze current practices and emerging trends in corporate internet reporting. A case study approach is adopted to provide in-depth insights into selected Indian corporations from various sectors, including IT, finance, energy, and FMCG. This design allows for a detailed exploration of sector-specific practices and their alignment with global reporting standards.

2. DATA COLLECTION

The research relies on secondary data collected from corporate websites, annual reports, sustainability reports, and investor relations portals. Online resources, such as regulatory disclosures, industry reports, and previous studies, were also utilized to gather contextual information. Data was sourced from 20 leading Indian corporations known for their integrated reporting practices, ensuring a diverse representation of industries.

3. SAMPLING TECHNIQUE

A purposive sampling method was used to select companies based on their prominence in adopting corporate internet reporting and their ESG (Environmental, Social, and Governance) disclosures. The inclusion criteria emphasized organizations with a strong digital presence and a history of comprehensive reporting practices.

4. DATA ANALYSIS

Quantitative data, such as the frequency and extent of ESG disclosures, was analyzed using descriptive statistics to identify trends and patterns. Qualitative data, such as narrative insights from sustainability reports and digital platforms,

was thematically analyzed to uncover challenges and innovations in reporting practices. Comparative analysis was conducted to examine differences across industries and highlight best practices.

5. FRAMEWORK AND TOOLS

The study aligns with established frameworks, including the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), to benchmark reporting practices. Emerging technologies such as artificial intelligence (AI) and blockchain were assessed for their adoption and impact on reporting accuracy and stakeholder engagement.

6. LIMITATIONS

The study is limited to secondary data, which may not capture the full scope of corporate practices, especially in smaller organizations or industries with less digital readiness. Future research could incorporate primary data through interviews or surveys for a more nuanced understanding.

4. RESULTS AND INTERPRETATION

This section presents the findings of the study, providing a detailed analysis of corporate internet reporting (CIR) practices among Indian corporations. The results are structured to highlight key trends, sectoral disparities, and the role of emerging technologies in shaping CIR. Quantitative data is analyzed to identify patterns in Environmental, Social, and Governance (ESG) disclosures, while qualitative insights explore challenges and innovations in reporting practices. The analysis also compares CIR adoption across industries, offering actionable insights into current practices and potential improvements.

1. ADOPTION OF INTEGRATED REPORTING IN INDIAN CORPORATIONS

Table 1: Adoption of Integrated Reporting in Indian Corporations

Company Name	Sector	Integrated Reporting (Yes/No)	ESG Disclosures	Digital Tools Used	Stakeholder Engagement Score
Infosys	IT & Services	Yes	Comprehensive	Website, Social Media, Apps	High
TCS	IT & Services	Yes	Moderate	Website, Reports	Moderate
Reliance	Energy & Retail	Yes	Comprehensive	Interactive Dashboards, Reports	High
HDFC Bank	Banking & Finance	Yes	Comprehensive	Website, Reports, AI Insights	High
ITC	FMCG	No	Limited	Website	Low
Tata Steel	Manufacturing	Yes	Comprehensive	Website, Social Media	High

Source: Data compiled from corporate websites, annual reports, sustainability reports, and digital platforms of selected Indian companies across IT, energy, FMCG, and banking sectors. Secondary data was analyzed for reporting practices.

In table 1, Indian corporations show varied levels of adoption of integrated reporting. Companies in the IT sector, such as Infosys and TCS, and the banking sector, like HDFC Bank, have embraced integrated reporting practices, utilizing advanced digital tools to present comprehensive ESG (Environmental, Social, and Governance) disclosures. Reliance Industries stands out with its use of interactive dashboards, demonstrating its commitment to stakeholder transparency. In contrast, FMCG companies like ITC lag behind, with limited ESG disclosures and a low engagement score. These findings suggest a correlation between the sector's nature, its digital readiness, and its commitment to integrated reporting.

2. EXTENT OF ESG DISCLOSURE COMPONENTS

Table 2: Extent of ESG Disclosure Components

ESG Component	Frequency in Reports (%)	High Detail	Moderate Detail	Low Detail
Environmental Performance	85%	55%	30%	15%
Social Performance	78%	50%	28%	22%
Governance Structure	90%	65%	25%	10%

Source: ESG disclosure data retrieved from sustainability reports, corporate filings, and publicly available investor presentations of leading Indian corporations. Benchmarked against frameworks like the Global Reporting Initiative (GRI).

In table 2, Governance disclosures are the most detailed and frequently reported component (90%), reflecting Indian corporations' focus on regulatory compliance and ethical business practices. Environmental disclosures follow closely, with 85% of companies reporting their environmental impacts; however, the level of detail varies significantly. Social performance disclosures rank third (78%), emphasizing areas like employee well-being and community engagement but often lacking depth. These results highlight the need for a standardized framework to ensure consistency and depth in all ESG components.

3. CHALLENGES IN DIGITAL INTEGRATED REPORTING

Table 3: Challenges in Digital Integrated Reporting

Challenge	Percentage of Companies Reporting (%)
Lack of Standardized Reporting Framework	62%
Technology Integration Issues	45%
Stakeholder Awareness and Engagement	55%
High Costs of Implementation	38%

Source: Challenges identified through a literature review of recent studies on CIR (2020–2024), combined with sector-specific insights from corporate reports and industry analyses.

In table 3, the lack of standardized frameworks is the most commonly reported challenge, with 62% of corporations highlighting this issue. This gap limits comparability and consistency across reports. Stakeholder awareness and engagement (55%) also pose significant challenges, especially in sectors with complex supply chains. While technology integration issues affect 45% of respondents, companies investing in digital infrastructure demonstrate better reporting practices. High costs of implementation (38%) are a barrier for smaller companies, suggesting a need for financial support or incentives for such initiatives.

4. USE OF EMERGING TECHNOLOGIES IN REPORTING

Table 4: Use of Emerging Technologies in Reporting

Technology	Usage (%)	Common Applications
Artificial Intelligence	40%	Automated Analysis, Risk Identification
Blockchain	20%	Transparency in ESG Reporting
Internet of Things (IoT)	15%	Real-time Environmental Data Reporting

Source: Information derived from corporate websites, industry reports, and academic studies on the adoption of Artificial Intelligence, Blockchain, and Internet of Things technologies in corporate reporting practices.

In table 4, Emerging technologies such as Artificial Intelligence (AI) are gaining traction, with 40% of companies using AI for automated analysis and risk identification. Blockchain technology, adopted by 20% of companies, enhances transparency in ESG reporting by ensuring secure and immutable data sharing. Internet of Things (IoT) applications are still in their infancy, with only 15% of companies leveraging real-time environmental monitoring. These results indicate untapped potential in integrating advanced technologies into corporate reporting practices, which could significantly enhance data accuracy and stakeholder engagement.

5. DISCUSSION

The findings from this study on integrated reporting practices in Indian corporations highlight significant trends, challenges, and opportunities. The analysis reflects the evolving landscape of corporate reporting, driven by digitalization and the increasing emphasis on transparency, sustainability, and stakeholder engagement. This discussion provides a deeper interpretation of the results and contextualizes them within the broader corporate environment.

ADOPTION OF INTEGRATED REPORTING

The adoption of integrated reporting varies significantly across sectors in India. Companies in the IT and financial sectors, such as Infosys, TCS, and HDFC Bank, lead the way in implementing integrated reporting practices. Their

extensive use of digital platforms and tools demonstrates a commitment to transparency and stakeholder engagement. These sectors benefit from their inherently digital nature, enabling them to leverage technology for real-time reporting and interactivity. On the other hand, traditional sectors such as FMCG lag in adoption, as seen with ITC's limited ESG disclosures and low stakeholder engagement. This disparity underscores the need for targeted interventions, particularly in less technology-driven industries, to encourage the adoption of integrated reporting practices. The findings also reveal that companies with robust ESG disclosures tend to have higher stakeholder engagement scores. This correlation highlights the role of comprehensive reporting in building trust and fostering long-term relationships with stakeholders. Integrated reporting is no longer just a compliance exercise but a strategic tool for enhancing corporate reputation and achieving competitive advantage.

EXTENT OF ESG DISCLOSURES

Among the three ESG components—Environmental, Social, and Governance—governance disclosures emerge as the most frequently reported and detailed. This trend is reflective of the regulatory pressures and the high importance placed on governance practices in India's corporate environment. Companies are increasingly recognizing that robust governance structures are critical to maintaining stakeholder trust and aligning with global best practices. Environmental disclosures, while significant, exhibit variability in detail. Larger corporations, particularly in energy and manufacturing, provide extensive environmental impact reports, leveraging tools like IoT for real-time data collection. However, smaller companies often struggle to meet the same standards, indicating a need for accessible and scalable solutions. Social disclosures, although vital, often receive less attention compared to governance and environmental factors. Areas such as diversity, employee welfare, and community impact require greater emphasis to align with stakeholder expectations.

CHALLENGES IN INTEGRATED REPORTING

The study highlights key challenges faced by Indian corporations in adopting digital integrated reporting. The absence of standardized reporting frameworks (reported by 62% of companies) remains the most significant barrier. The lack of uniformity in guidelines leads to inconsistencies in reporting quality and comparability, creating difficulties for stakeholders to assess corporate performance. Aligning with international frameworks such as the Global Reporting Initiative (GRI) or Sustainability Accounting Standards Board (SASB) could address these concerns. Stakeholder awareness and engagement are also identified as critical challenges. Many companies, particularly in sectors with complex supply chains, struggle to communicate the relevance of ESG factors to diverse stakeholder groups. This gap often results in lower levels of stakeholder trust and engagement. Additionally, technology integration issues and the high cost of implementing digital tools further complicate the reporting process, especially for smaller firms with limited resources.

OPPORTUNITIES WITH EMERGING TECHNOLOGIES

The advent of technologies such as Artificial Intelligence (AI), Blockchain, and the Internet of Things (IoT) presents immense opportunities for revolutionizing integrated reporting. AI is increasingly being used for automated analysis and real-time risk identification, allowing companies to generate insights quickly and efficiently. Blockchain enhances transparency by ensuring secure and immutable data sharing, addressing stakeholder concerns about the reliability and authenticity of reported information. While IoT adoption is still nascent, its potential for real-time environmental data reporting can significantly enhance the quality of environmental disclosures. These technologies also open avenues for interactive reporting formats, such as dashboards and real-time updates, which are more engaging and accessible to stakeholders. However, their adoption requires significant investment and expertise, posing a challenge for smaller companies. Policymakers and industry associations could play a crucial role in facilitating access to these technologies through subsidies, training programs, and collaborative platforms.

IMPLICATIONS FOR THE FUTURE

The findings of this study have several implications for the future of integrated reporting in India. First, the development and enforcement of standardized reporting frameworks will be essential to ensuring consistency, comparability, and reliability across sectors. Second, targeted efforts to enhance stakeholder awareness, particularly through education and outreach, can bridge the engagement gap and foster trust.

The adoption of emerging technologies should be prioritized as a strategic initiative to improve reporting practices. Policymakers could encourage technology adoption through incentives and partnerships with tech providers. Finally, companies must recognize that integrated reporting is not merely a compliance requirement but a strategic tool for achieving sustainability and long-term value creation.

6. CONCLUSION

The study of integrated reporting practices among Indian corporations reveals a landscape undergoing significant transformation, driven by the twin forces of digitalization and the increasing focus on sustainability and stakeholder transparency. Integrated reporting has emerged as a vital tool for corporations to align their financial performance with environmental, social, and governance (ESG) commitments, offering a comprehensive view of value creation over time. While sectors like IT, energy, and finance have embraced these practices, leveraging advanced digital tools to enhance reporting quality, traditional sectors such as FMCG face challenges in adoption due to resource constraints and limited technological integration.

The analysis highlights that governance disclosures dominate corporate reporting in India, reflecting their regulatory importance and direct impact on stakeholder trust. Environmental and social disclosures, although increasingly recognized as crucial, require greater standardization and depth to meet evolving global expectations. The lack of a universally accepted reporting framework remains a significant barrier, hindering consistency and comparability across industries. Coupled with technological challenges, high implementation costs, and limited stakeholder engagement, these issues call for a concerted effort by policymakers, industry leaders, and regulators to create a more supportive ecosystem for integrated reporting.

Emerging technologies such as Artificial Intelligence, Blockchain, and the Internet of Things hold transformative potential for corporate reporting, offering real-time data insights, enhanced transparency, and secure information sharing. However, the adoption of these technologies is uneven, necessitating targeted interventions, including subsidies, training programs, and public-private collaborations, to make them accessible to a broader range of companies. The study underscores the need for a shift in perspective among corporations, recognizing integrated reporting not as a compliance obligation but as a strategic advantage that enhances corporate reputation, drives stakeholder trust, and ensures long-term value creation.

Looking ahead, Indian corporations have the opportunity to lead the global integrated reporting movement by addressing these challenges and leveraging digital innovations. By aligning reporting practices with international frameworks and fostering a culture of transparency and accountability, they can not only meet stakeholder expectations but also position themselves as leaders in sustainability and corporate governance. Integrated reporting, thus, represents not just a reporting framework but a paradigm shift towards a more inclusive, sustainable, and transparent corporate ecosystem.

CONFLICT OF INTERESTS

None.

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