

A Survey of Internet Financial Reporting in Bahrain.



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Abstract

This paper investigates the extent and variety of internet financial reporting (IFR) by companies listed on the Bahrain Stock Exchange (BSE). While IFR is fast becoming the norm in western countries, there is little empirical evidence of the phenomenon in the Middle East. This paper attempts to fill some of the gap in the literature by providing evidence of IFR practices in Bahrain. The 49 companies listed on the BSE were investigated to ascertain whether they maintain websites and/or if these sites are being used for communicating financial information. Only 40 companies were found to operate websites, with only 27 engaging in IFR. The results indicate that IFR is spreading in Bahrain and there are many opportunities and challenges for all stakeholders in corporate reporting. The study highlights the challenge si opportunities for IFR in the Middle East, as well as a number of areas for further study.

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