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

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Internet financial reporting and firm value: evidence from Gulf Cooperation Council countries

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Abstract

This study examines the economic consequences of internet financial reporting (IFR) on firm value using 152 listed financial companies in Gulf Cooperation Council (GCC) countries. An index that consists of 35 items was constructed to measure the level of IFR for each firm in the sample. Based on agency and signalling theories, we posit that a higher level of IFR enhances firm value. Contrary to the expectation, after controlling for firms' characteristics and country of origin, the results of multiple regression analysis indicate that IFR does not create value for GCC listed financial companies.

Keywords: internet financial reporting, IFR, firm value, economic consequences, Gulf Cooperation Council, GCC countries, agency theory, signalling theory

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