

## ABSTRACT

*This study examines the impact of social media and its influence on financial reporting. A Systematic Literature Review (SLR) method was employed to analyze various articles published in academic journals indexed in Scopus, resulting in a final sample of fourteen articles. The findings reveal diverse perspectives, covering not only social media and financial reporting but also broader aspects of corporate activities. Most studies discuss the direct impact of social media on business practices, indicating that companies utilize social media to enhance transparency, expand the dissemination of financial information, and strengthen communication with investors and other stakeholders. This demonstrates a shift in corporate behavior in responding to and leveraging social media. Sustainability reporting also emerged as a prominent theme in the reviewed studies. In today's digital era, where society and investors are increasingly sensitive to social and environmental issues, companies are expected to be more active in disclosing non-financial performance, and social media has become an effective platform for disseminating information related to social and environmental aspects. Corporate governance is another area significantly influenced by social media. The attitudes and behaviors of executives on social media platforms have become important considerations. Overall, social media affects not only financial reporting but also various aspects of corporate operations. This study is expected to provide valuable insights and contribute to the advancement of future research through its findings on the impact of social media and its influence on financial reporting.*

*Keyword: social media, financial reporting, corporate governance, sustainability report, systematic literature review.*

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