



Accounting Disclosure Via social Media and Its Impact on Information Overload (A Survey Study of The Opinions of a Sample of Accountants in Companies in Ninawa Governorate)

Anfal Saber Sharif¹ 

الافصاح المحاسبي عبر وسائل التواصل الاجتماعي وتأثيره في الحمل الزائد للمعلومات: دراسة
استطلاعية لآراء عينة من المحاسبين في الشركات في محافظة نينوى

انفال صابر شريف¹

1.Administrative Technical College, Northern Technical University / Mosul , Iraq, Anfalss@ntu.edu.iq

1. الكلية التقنية الادارية، قسم تقنيات المحاسبة، الجامعة التقنية الشمالي، العراق، مدينة الموصل



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The current research aims to highlight the impact of accounting disclosure through social media, which exerts a significant and positive influence on information overload among the companies included in the research. The research, entitled "Accounting Disclosure through Social Media and Its Impact on Information Overload: An Exploratory Study of the Opinions of a Sample of Accountants in Companies in Nineveh Governorate," employed a questionnaire as the primary tool for data collection. The questionnaire was distributed to a random sample consisting of (38 respondents). Through the analysis of the collected data, The research reached several conclusions, the most prominent of which is that more profitable companies tend to engage in accounting disclosure via social media to a greater extent than less successful companies. This tendency leads them to provide more detailed information in order to reinforce their achievements and enhance public trust. Furthermore, the research presented several recommendations, recommendations the most notable of which is the need to follow the guidelines set by relevant authorities on the appropriate use of social media platforms and to ensure compliance with them.

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المستخلص:

تهدف الدراسة الحالية إلى تسليط الضوء على أثر الإفصاح المحاسبي عبر وسائل التواصل الاجتماعي، حيث انه يُحدث تأثيراً إيجابياً ومعنوياً كبيراً في الحمل الزائد للمعلومات لدى الشركات المشمولة في البحث، وقد جاء بعنوان: "الإفصاح المحاسبي عبر وسائل التواصل الاجتماعي وتأثيره في الحمل الزائد للمعلومات: دراسة استطلاعية لآراء عينة من المحاسبين في شركات محافظة نينوى"، واعتمدت الدراسة على الاستبانة كأداة رئيسة لجمع البيانات، حيث تم توزيعها على عينة عشوائية مكونة من (38) مستجيباً. ومن خلال تحليل البيانات المجمعة، وتوصل البحث إلى عدد من الاستنتاجات، كان أبرزها أن الشركات الأكثر ربحية تميل إلى ممارسة الإفصاح المحاسبي عبر وسائل التواصل الاجتماعي بدرجة أكبر من الشركات الأقل نجاحاً، الأمر الذي يدفعها إلى تقديم معلومات أكثر تفصيلاً بهدف تعزيز نجاحاتها وزيادة الثقة بها. كما قدّم البحث عدداً من التوصيات، من أهمها ضرورة الالتزام بالتعليمات الصادرة عن الهيئات ذات العلاقة بشأن الاستخدام السليم لمنصات التواصل الاجتماعي وضمان الامتثال لها.

Introduction

In our current era of digitization and digital transformation, social media has become a fundamental platform for expressing ideas and proposals. Institutions initially used social media for marketing purposes and have since expanded its use to engage with investors. This type of communication has become increasingly widespread, and institutions that ignore social media are less likely to succeed within the investor community.

Accounting disclosure through social media refers to revealing previously unknown information by sharing data via platforms designed to create and exchange content, as well as to build networks of relationships and interactions. However, this type of disclosure may alter the value of information, turning it into a burden when users fail to recognize that excessive information can hinder the decision-making process.

Therefore, the main problem addressed in this research is related to the relationship between accounting disclosure through social media and information overload. This issue has been discussed in the literature under various terms, such as analysis paralysis, information fatigue syndrome, information overload, or accounting disclosure overload.

In line with the above, this research is divided into four main sections. The importance of this research arises from its focus on two key subjects that have drawn significant attention from researchers: accounting disclosure through social media and information overload. The first section is devoted to the research methodology, the second addresses the theoretical framework, the third presents the practical aspect, and the fourth concludes with the main findings and recommendations.

1-Research Methodology

1-1Research Problem

Recent changes in technology, capital markets and social media have both influenced and been influenced by accounting disclosure policies. Regulators and organizations alike have embraced social media as genuine channels for disclosing important information. Therefore, the problem can be formulated as follows:

What is the relationship between accounting disclosure via social media and information overload?

What is the impact of accounting disclosure via social media on information overload?

1-2 Research hypotheses:

First hypothesis: There is a significant correlation between accounting disclosure via social media and information overload from the perspective of the study community members of the companies surveyed.

The second hypothesis: There is a statistically significant impact of disclosure via social media on information overload from the perspective of the study community members for the companies under study.

1-3The importance of the research:

The importance of broadcasting can be determined in the following points:

- 1- Highlighting the impact of accounting disclosure via social media on information overload.

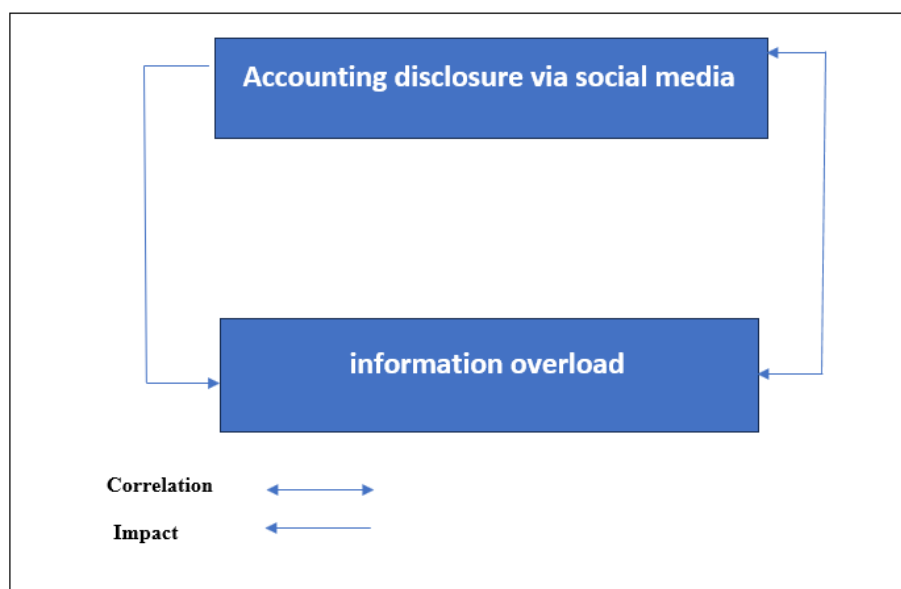
2- The importance of the research lies in the fact that it is one of the important research that dealt with two important topics that received the researcher's attention. Accounting disclosure via social media is one of the important topics that impacts several aspects of the organization, especially with regard to information overload.

1-4 Research objectives:

In light of what was previously mentioned about the nature of the research problem, the research objectives are limited to the following points:

- 1- Explaining the concept and importance of accounting disclosure via social media.
- 2- Statement on the relationship between social media disclosure and information overload.
- 3- Statement on the impact of using accounting disclosure via social media on information overload

1-5 The default research plan:



Source: Figure Prepared by the researcher

Figure (1) Default search scheme for the search

1-6 Research methodology

The phenomenon under investigation requires the researcher to choose a method that will help her in communicating the accepted facts and the most accurate results, given that the method is a set of methods and approaches aimed at collecting data in an organized manner in order to find a set of solutions. In accordance with this context, the researcher relied on the descriptive analytical method based on collecting data, classifying it, analyzing it, and then interpreting it with the aim of describing the phenomenon under investigation. Accordingly, a total of 41 questionnaires were distributed, of which 38 were correctly completed, while only 3 questionnaires were deemed invalid."

2- The Theoretical Aspect

Accounting disclosure via social media

2-1 The concept of accounting disclosure via social media

Viewpoints differ on the concept of accounting disclosure, and this difference is due to the divergent interests of the stakeholders (Raouf, 2024: 114). Social media has modern characteristics that are not available in traditional accounting disclosure methods. Accounting disclosure via social media involves using these sites as push channels for information, automatically pushing information to investors, unlike traditional accounting disclosure channels, which are pull channels that require stakeholders and investors to search for information from what companies publish. Accounting disclosure via social media has a bidirectional nature, as organizations can display their information via these channels, and investors and users can respond directly to the organization via these platforms (Rennekamp & Witz, 2021: 8).

where (MA Musleh, 2019:4) sees accounting disclosure through social media as revealing what was previously unknown to become known through information that can be shared and through social media platforms that are used to create and share content and establish networks of relationships and interactions, either (Elgamma & Salem, 432: 2025) It has been shown that accounting disclosure via social media is the function of social networking platforms as a mechanism for disclosing information in real time to stakeholders, facilitating interaction with these stakeholders, and ensuring that stakeholders respond to what organizations disclose through comments, likes, and sharing news, while (Wasel and Aliouh, 2025: 266) that accounting disclosure via social media is the process through which institutions disclose important financial information related to their operational and financial activities to external users such as investors, creditors, and regulatory bodies. Accounting disclosure is usually done in periodic financial reports, which include financial statements such as the balance sheet, income statement, and cash flow statement, while (Nicolo2319: 2025) Accounting Disclosure via Social Media: Organizations use social media platforms in their disclosure strategies as a complement to traditional accounting disclosure mechanisms to engage in fruitful and ongoing dialogue with the organization's stakeholders.

In line with the above, the researcher believes that accounting disclosure via social media is the use of social media by organizations to disclose financial and non-financial information as part of an electronic communication strategy aimed at creating a positive image for the organization and serving its goals.

2-2 The importance of accounting disclosure via social media

The use of social media allows the organization to send multiple messages over time directly to a known number of followers and when this is achieved through tweeting the messages and including a link to a full news release available on the organization's website (Attia et al., 2023: 677)

Social media provides a unique and revolutionary approach for companies to communicate directly with their investors and interested stakeholders. Traditionally, companies announce earnings announcements by sending a press release to news services, stock databases, individual brokerages, and financial institutions. With this method, companies

send the news once and do not know how many people receive the news in return. Social media allows the company to send multiple messages over time directly to a known number of followers. This is usually achieved by tweeting short messages and including a link to a full news release on the company's website (Mujahid and Atish, 2022: 985).

2-3 Factors affecting accounting disclosure via social media

There are several factors that affect accounting disclosure via social media, which are as follows: (Mohamed, 606: 2018) (Alwajid, 40: 2023)

1. Size of the organization: It was found that large organizations are more inclined to use information technology compared to small organizations for the purpose of improving financial reporting to meet information requirements, which shows the existence of a relationship between the size of the organization and electronic accounting disclosure (via social networking sites) with the aim of reducing the cost of disseminating information. These organizations can also access financial markets by disclosing their information electronically

2. The number of board members from outside the organization: It was found that accounting disclosure via social media sites increases with the number of board members from outside the organization.

3. Governance System: Effective governance is important for protecting stakeholders, enhancing transparency, and attracting investors, which is crucial for enhancing the organization's operational efficiency.

4. Accounting disclosure model: (type of markets or industry): In strong markets, we find that the flow of new information to the market affects the market movement, and the organization's publication of its information via social media sites means that those interested in it are immediately informed, and this information reaches users and experts, which reduces the information gap between the buyer, seller, and investors, which may increase the volume of trade in the organization's shares.

5. Organizational Profitability: More profitable organizations are more likely to distinguish themselves from less successful ones, which prompts them to disclose more detailed accounting information that supports their successes and increases confidence in them.

2- 4 Challenges facing accounting disclosure via social media

Pay attention to the language used on social media and do not exaggerate, which may lead to a negative reaction from the investor and reduce the desire to invest. Aghazadeh et al. (1:2024) The challenges can be summarized as follows (Liu, 15:2025)

- The interactive nature of social media and the uncertain information environment pose a challenge for organizations because they cannot fully control how accounting disclosures (what they disclose) are disseminated or how they are received.
- It is necessary to follow the instructions of relevant authorities regarding the use of social media sites and ensure compliance with these instructions, despite the lack of

mandatory instructions regarding accounting disclosure and communication via social media sites.

The possibility that users may comment, interpret, or share accounting disclosure information adds additional risks and uncertainty to the organization that must be taken into account when deciding whether to disclose accounting information through these sites.

Second: Information overload

- The term information overload first appeared in the works of (Gross 1964) and became widely known after (Toffler 1970) used it in his book *Future Shock*. Two main trends have emerged for the term information overload. The first is the traditional trend, which is based on the main idea that the requirements for processing information exceed the ability of individuals to process it, while the second trend is not limited to studying the amount of information, but rather extends to studying negative feelings represented by tension, confusion and anxiety that may be experienced by those dealing with information (Aziz and Al-Yuzbaki, 126: 2024). As for the accounting side, the beginning of the emergence of the concept of information overload was on July 8, 2009, when the Financial Accounting Standards Board (FASB) announced that it would add a new project to its agenda aimed at building a comprehensive framework that makes accounting disclosure more effective, coordinated and less repetitive. The term Disclosure Overload was used explicitly in the discussion paper published by the FASB on the accounting disclosure framework (Al-Awadly, 5, 2024).

Some analysts believe that contemporary corporate reports are difficult to understand, which reduces the effectiveness of information transfer, which negatively affects the report reader's ability, motivation, and energy to fully understand the important information. As a result, investors, regulators, researchers, and others are interested in the readability and clarity of corporate financial reports (Amir, *et al*, 2023:1)

Information overload has been described as a phenomenon of excessive information versus a weak ability to process it. Information overload is a condition in which the amount of information presented to an individual exceeds his or her ability to process it in the available time. These insights show that information overload is related to the amount of information, the individual's ability to process it, and time (Koholga & Jerry, 2016:65).

In contrast, between (Regina & Munasinghe, 69: 2022) Information overload is the change in the value of information to become a burden if the information user is unable to realize that the increase in information beyond the required limit hinders the decision-making process. It is a dilemma that has been addressed in the literature under different names depending on the researchers. Some of them called it paralysis resulting from excessive analysis, information stress syndrome, information overload, or an excess of accounting disclosure.

Meanwhile (Henderson 37: 2016) Information overload means that there is a large amount of information available to its user through several fields, but the results of this large amount of information are negative. As for the reasons for information overload,

researchers have summarized them as follows: (Abdelrhman, 53: 2024)(Al-Awadly, 11: 2024)(Regina & Munasinghe, 69: 2022)

- One reason may be the expansion of mandatory accounting disclosure requirements to meet legal and regulatory requirements.
- Lack of agreement on the extent of accounting disclosure that meets the expected needs of financial reports
- Conflict of interest between internal and external parties prompts government regulatory bodies to regulate accounting disclosure requirements to ensure adequate information is provided to users of financial reports.
- Expanded voluntary accounting disclosure may be necessary to mitigate information asymmetry.
- The lack of a uniform format for the content of voluntary accounting disclosures, which provides flexibility for managers in terms of content and form, leads to variations between organizations in terms of practice and readability.
- The information itself, i.e. its completeness, i.e. the quantity, quality and repetition of the information.
- The individuals who use the information, their qualifications, motivations, willingness to complete the work, and their level of experience.
- Information technology used to collect, document, and retrieve information.

3-The Practical Aspect

3-1 Describing the variable of accounting disclosure via social media at the level of the companies surveyed and diagnosing it. The data in Table (1) revealed that there is a general agreement among the respondents regarding the variable Accounting disclosure via social media The agreement rate reached (92.44), with an arithmetic mean of (4.47), a standard deviation of (0.79), a response rate of (89.38), and a coefficient of variation of (21.26). Note that this variable covered a group of sub-paragraphs from (x1) to (x8), and the greatest contribution was to paragraph (x2), which confirmed (The companies surveyed use social media with financial analysts, investors and stakeholders while ensuring compliance with regulations.), and this was with a general agreement rate of (97.40), which requires the necessity of adherence to regulations and laws related to accounting disclosure via social media, adopting best practices in accounting, and ensuring the accuracy and completeness of disclosed financial information.

Table (1) Description of accounting disclosure variable via social media

	Questions	Response measurement										arithmetic mean	standard deviation	coefficient of variation	Response rate
		I strongly agree		I agree		Neutral		I disagree		strongly disagree					
		T	%	T	%	T	%	T	%	T	%				
Accounting disclosure variable via social media	X1	19	50	16	42.1	1	2.6	1	2.6	1	2.6	4.43	0.88	19.86	88.6
	X2	27	71.1	10	26.3	1	2.6	0	0	0	0	4.69	0.53	11:30	93.8
	X3	22	57.9	14	36.8	2	5.3	0	0	0	0	4.53	0.6	13.25	90.6
	X4	23	60.5	11	28.9	0	0	1	2.6	3	7.9	4.32	1.16	26.85	86.4
	X5	22	57.9	11	28.9	3	7.9	1	2.6	1	2.6	4.37	0.94	21.51	87.4
	X6	22	57.9	13	34.2	3	7.9	0	0	0	0	4.5	0.65	14.44	90
	X7	15	39.5	21	55.3	2	5.3	0	0	0	0	4.34	0.58	13.36	86.8

	X8	29	76.3	6	15.8	0	0	2	5.3	1	2.6	4.57	0.95	20.79	91.4
General average		58.89		33.55				1.64		1.96					
Overall average of the dimension			92.44			3.96			3.6			4.47	0.79	21.26	89.38

Source: Prepared by the researcher based on the results of the SPSS26 statistical analysis program.

3-2 Describing and diagnosing the information overload variable at the level of the surveyed companies.

The data in Table (2) showed that there was a general agreement among the respondents regarding the information overload variable, as the agreement percentage reached (92.44) with an arithmetic mean of (4.43) and a standard deviation of (0.84) and a response rate of (88.68) and a coefficient of variation of (18.99), noting that this variable included a group of sub-paragraphs from (Y1) to (Y8) and the greatest contribution was for paragraph (Y6), which confirmed that (The company pays high fees to auditors compared to their efforts.), and this was at a general agreement rate of (94.7), which indicates that Difficulty filtering out unimportant information being obtained Its abundance causes a lot of pressure due to the amount of information you obtain, in addition to the need to sort it, process it, and choose the appropriate one from it.

Table (2) Description of the information overload variable

	Questions	Response measurement										arithmetic mean	standard deviation	coefficient of variation	Response rate
		I strongly agree		I agree		neutral		I disagree		strongly disagree					
		T	%	T	%	T	%	T	%	T	%			%	%
information overload	Y1	16	42	20	52.6	2	5.3	0	0	0	0	4.37	0.58	87.4	13.27
	Y2	30	78.9	5	13.2	0	0	2	5.3	1	2.6	4.61	0.95	92.2	20.61
	Y3	20	52.6	15	39.5	3	7.9	0	0	0	0	4.45	0.65	89	14.61
	Y4	25	65.8	10	26.3	0	0	1	2.6	2	5.3	4.45	1.03	89	23.15
	Y5	18	47.4	17	44.7	1	2.6	1	2.6	1	2.6	4.32	0.87	86.4	20.14
	Y6	20	52.6	16	42.1	2	5.3	0	0	0	0	4.47	0.6	89.4	13.42
	Y7	23	60.5	11	28.9	0	0	1	2.6	3	7.9	4.32	1.16	86.4	26.85
	Y8	23	60.5	12	31.6	1	2.6	1	2.6	1	2.6	4.48	0.89	89.6	19.87
	General average	57.56		34.88		2.96		1.96		2.64		4.43	0.84	88.68	
Overall average of the dimension	92.44				4.6				18.99						

Source: Prepared by the researcher based on the results of the SPSS26 statistical analysis program.

3-3 Testing the nature of the correlation between the research variables.

This analysis aims to test the correlation relationships between the two research variables represented by (accounting disclosure via social media and information overload) based on the correlation coefficient (Person-Correlation), as the content of this analysis indicates the test of the first main hypothesis, which stipulated the existence of a significant correlation relationship between accounting disclosure via social media and Information overload from the point of view of the study community members of the surveyed companies, and by following the data of Table (3), it becomes clear that there is a statistically significant correlation between them, as indicated by the value of the

correlation coefficient between them, which is (0.79) and at a significance level of (0.05). These results indicate the significance and strength of the correlation between the two variables to indicate the acceptance of the first main hypothesis, which confirms the ability of the accounting disclosure variable via social media to explain and predict the information overload variable.

Table (3) Results of the correlation between accounting disclosure via social media and information overload

sig	Accounting disclosure via social media	Variable Independent dependent variable
0.000	0.79**	information overload

Source Prepared by the researcher in light of the results of the SPSS26 program **P≤0.05 n=38

3-4 Testing the nature of the influence between the research variables

The content of this relationship indicates the test of the second main research hypothesis, which stated that: There is a statistically significant impact of disclosure via social media on information overload from the perspective of the study community members for the companies surveyed. It is clear from Table (4) that there is a significant effect of the variable Accounting disclosure via social media In information overload, the significance level value was (0.000) which is less than the default significance level of the study (0.05), and the variable was explained accounting disclosure In terms of the coefficient of determination R2 (0.63%) T (1.68%) Accounting disclosure via social media By one unit, it will lead to a change of (0.79) percent .information overload in Companies The researched, and these results indicate the acceptance of the second main hypothesis of the research, which stated that There is a statistically significant impact of disclosure via social media on information overload from the perspective of the study community members of the companies surveyed.

Table (4) The impact of accounting disclosure via social media on information overload

independent variable	Accounting disclosure via social media					
Analysis data	R2	F		B	T	
dependent variable		The calculated	Scheduled		The calculated	Scheduled
information overload	0.63	**62.81	4.35	0.8	**7.92	1.68

Source: Prepared by the researcher based on the results of SPSS26 program df = 1.36 n = 38 **P ≤ 0.05

4 Conclusions and Recommendations

4-1 Conclusions: The study reached the following important conclusions:

1. The study showed that accounting disclosure via social media has a significant positive and significant impact on information overload for the companies surveyed, through compliance with the regulations and laws related to accounting disclosure of important information.
2. The flow of new information into the market affects market activity. A company's publication of its information via social media means that interested parties are

informed, and the information reaches users and experts. This reduces the information gap between customers, sellers, and investors, which may increase the volume of trading in the company's shares.

3. Large companies are more likely than small companies to use information and communication technologies to improve financial reporting to meet information requirements, which reflects the existence of a correlation between company size and electronic accounting disclosure (via social media) with the aim of reducing the cost of disseminating information.
4. The study results revealed a correlation between accounting disclosure via social media and information overload at the level of the targeted companies. The correlation extended to embody the association between an organization's reputation and the accounting disclosure of information it provides via social media in an effective and influential manner.
5. More profitable companies are more likely to disclose their financials on social media than less successful companies, which leads them to be more detailed in disseminating information that supports their success and increases trust in them.
6. The study showed that the majority of sample members of the companies surveyed generally support the existence of a correlation and influence between accounting disclosure via social media and information overload at the level of the targeted companies.

4-2 Recommendations

In light of the previous conclusions, the study recommends the following:

1. Ensuring compliance with instructions issued by relevant authorities on how to use social media sites.
2. The need to control how accounting disclosure (what companies disclose) is disseminated or received, in line with the challenge posed by the interactive nature of social media and the uncertain information environment, through interactive advertising and the dissemination of important information to stakeholders.
3. Consider voluntary accounting disclosure, which is necessary to mitigate information asymmetry.
4. The necessity of providing complete information according to the criteria (cost, quality, flexibility, delivery, creativity) without duplication to ensure that stakeholders benefit from it.
5. Continuous updating of information technology used in collecting, documenting, retrieving, disseminating and managing information.
6. Familiarity with all means and methods that support accounting disclosure of information provided by the company through social media in an effective manner that enhances its reputation and position in the markets through Companies use social media platforms in their disclosure strategies as a complement to traditional accounting disclosure mechanisms to facilitate a continuous and fruitful dialogue with the company's stakeholders.

7. Providing ongoing training for accountants and auditors to deepen awareness of the importance of accounting disclosure via social media, thus creating a clean, healthy, and green environment that supports the company's market position and enhances its competitiveness.

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Author's Brief Biography

Author: I am a lecturer at the Administrative Technical College in Mosul. My specialization is accounting, and I have several research publications and conference presentations.

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