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Corporate governance attributes and financial reporting quality: An evidence from a developing country in Africa

 Martin Kabwe^{1(a)*}



^(a) University of Zambia, Directorate of Research and Graduate Studies, Great East Road Campus P.O. Box 32379, Lusaka, Zambia

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ABSTRACT

The study's objective was to analyse the relationship between corporate governance attributes and financial reporting quality from a developing country perspective. Data was collected through quantitative content analysis of annual reports and audited financial statements (2012 to 2018) of Zambian listed companies. This was a longitudinal study that involved panel data analysis. Therefore, a Maximum likelihood method was used to select the model to use. Panel regression analysis was used as a data analysis technique. Results show a statistically significant positive relationship between board size and financial reporting quality. A positive but statistically insignificant relationship existed between board accounting expertise, board gender diversity, audit committee independence and financial reporting quality. A negative but insignificant relationship existed between board independence and financial reporting quality. The corporate governance system alone cannot guarantee quality financial information by reporting entities. This could be related to the lack of an effective corporate governance system. Therefore, authorities must consider strengthening the regulatory enforcement mechanisms to ensure that companies achieve high financial reporting quality.

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Introduction

The quality of financial information is determined by the quality of accounting standards and enforcement of compliance with the standards (Kontari, 2001). International Financial Reporting Standards (IFRSs) are high quality accounting standards that have been adopted by 80% of the world jurisdictions for the purpose of promoting quality corporate financial reporting (Hoogervorst, 2016). Regulatory enforcement is the most important factor in determining compliance with IFRSs and subsequently improve financial reporting quality (Hellman et al., 2018; Christensen et al., 2015). However, in developing countries the regulatory enforcement mechanisms of IFRS compliance are weak (Ali et al., 2004; Saudagaran, 2001). Worse still, African countries are plagued with low compliance with global standards such as IFRSs due to the weakness in the institutional and enforcement mechanism (Word Bank, 2019; Borra and Perera, 2012; Nobes, 2011). Moreover, the challenges of compliance with IFRSs and financial reporting quality are associated with the country specific institutional setting such as legal and political system, enforcement, corporate governance code and firm's financial reporting incentives (Nobes, 1983; Meek and Saudagaran, 1990; Soderstrom and Sun, 2007).

Notwithstanding the institutional setting and strong enforcement mechanisms, the quality of financial information will depend on the behaviour of company management towards financial reporting quality. However, agency theory postulate that the agent (i.e. management) is likely to behave in an opportunistic manner in order to maximize their self-utility and may only disclose information beneficial to them (Panda and Leepsa, 2017). Consequently, this may contribute to information asymmetry which can be severe in a developing country due to limited source of information and, financial reporting is the main source of information. This has the potential to put the primary users of financial information at risk of making unsound economic decisions. Ultimately, corporate governance may play a key role in determining the quality of corporate financial information since it is a system put in place to monitor the behaviour of managers and reduce the agency problem (Eisenhardt, 1989).

* Corresponding author. ORCID ID: 0000-0001-4413-2373

Corporate Financial Reporting In Developing Countries Evidence From Bangladesh

Mathew Tsamenyi, Shahzad Uddin



Corporate Financial Reporting In Developing Countries Evidence From Bangladesh:

Corporate Social Responsibility Reporting in Developing Countries Ataur Rahman Belal, 2016-05-13 Historically the study of corporate social responsibility CSR reporting has largely been within the context of Western economies However in the wake of highly publicized incidents such as Bhopal and the struggle of the Ogoni people in Nigeria many large corporations now claim to be taking steps to improve their environmental and social performance within developing countries Using the lens of stakeholder theory this book examines whether the current practice of CSR reporting in developing countries is motivated by a desire to discharge accountability to all relevant stakeholders or whether it is being driven by the imperative of advancing corporate economic interests While concepts like CSR reporting have become more fashionable they vary widely in different national contexts this book therefore clarifies the types and roles of CSR reporting and the underlying corporate motivations The author considers the current CSR reporting practices in a number of developing countries with particular attention given to illuminating a case study of Bangladesh

Proceedings of the Second International Conference on the Future of ASEAN (ICoFA) 2017 - Volume 1 Ahmad Nizan Mat Noor, Zeti Zuryani Mohd Zakuan, Sarina Muhamad Noor, 2019-04-15 This book examines how business the social sciences science and technology will impact the future of ASEAN Following the ASEAN VISION 2020 it analyses the issues faced by ASEAN countries which are diverse while also positioning ASEAN as a competitive entity through partnerships On the 30th anniversary of ASEAN all ASEAN leaders agreed to the establishment of the ASEAN VISION 2020 which delineates the formation of a peaceful stable and dynamically developed region while maintaining a community of caring societies in Malaysia Indonesia Singapore Brunei Vietnam Thailand the Philippines Myanmar Laos and Cambodia In keeping with this aspiration Universiti Teknologi MARA UTM Perlis took the initial steps to organise conferences and activities that highlight the role of the ASEAN region The Second International Conference on the Future of ASEAN ICoFA 2017 was organised by the Office of Academic Affairs Universiti Teknologi MARA Perlis to promote more comprehensive integration among ASEAN members This book divided into two volumes offers a useful guide for all those engaged in research on business the social sciences science and technology It will also benefit researchers worldwide who want to gain more knowledge about ASEAN countries

Research in Corporate and Shari'ah Governance in the Muslim World Toseef Azid, Ali Abdullah Alnodel, Muhammad Azeem Qureshi, 2019-05-20 Research in Corporate and Shari'ah Governance in the Muslim World Theory and Practice aims to address a critical disciplinary gap between Islamic theory and the practice of the corporate sector in the Muslim World Adopting a critical approach the book sheds light on the impact of corporate governance on the economies of the Muslim world

Corporate Governance and IFRS in the Middle East Muath Abdelqader, Tamer K. Darwish, Khalil Nimer, 2022-12-14 The rapid globalization of capital markets has increased attention toward examining the quality of the disclosure practices implemented by companies as internationalization and globalization are the most important motives of

the harmonization of financial statements preparation and presentation Given the expansion of trade and the openness to foreign capital markets investment decisions became not limited only for local users but also international users may need to access the financial information The issuance of International Financial Reporting Standards IFRS to be used throughout the world aims to improve the comparability and understandability of financial statements and hence to enhance investment decisions through helping investors across the borders to invest in multinational companies Although fluid and under developed institutional arrangements remain central features of emerging markets ensuring effective corporate governance mechanisms would indeed support companies in complying with IFRS the latter imposes a challenge for companies operating in emerging markets This book evaluates the differences in the level of compliance with IFRS across the GCC states exploring the impact of corporate governance on the level of compliance with IFRS and presenting an empirical analysis of companies across the GCC It makes an important contribution by providing a detailed empirical analysis of the interplay between corporate governance and IFRS in emerging market setting and highlights the way for future research It will provide international business management and accounting and finance students and senior practitioners with a completely new and updated guide to the work in the field of corporate governance and IFRS compliance in emerging markets

Corporate Governance and Compliance with IFRSs Marwa Hassaan,2013-08-12 Compliance with international best practices in emerging Middle East and North Africa MENA stock exchanges is a key issue which needs a comprehensive investigation to identify barriers to actual compliance with such practices Corporate Governance and Compliance with IFRSs MENA Evidence is a must read book that is the first to examine the influence of the introduction of corporate governance requirements for best practices on improving compliance with International Financial Reporting Standards IFRSs in MENA stock exchanges Additionally it determines obstacles and suggests the proper actions to be taken to really globalize MENA emerging stock exchanges

Financial Reporting and Performance Analysis Toma Ayuba,Martin Kabwe,Peter Njoroge Kibe,Kiage Job Abuga,Juvenary Mutayabarwa,2023-08-28 TOPICS IN THE BOOK Impact of Environmental and Social Disclosure on Return on Asset of Listed Oil and Gas Companies in Nigeria Assessment of Financial Reporting Quality in a Developing Country Using Nice Qualitative Characteristics Measurement Effect of International Financial Reporting Standards Compliance on Financial Reporting Quality Evidence from a Developing Country Profitability Leverage Efficiency and Financial Distress in Commercial and Manufacturing State Corporations in Kenya Liquidity Capacity and Financial Performance of Commercial Banks in Kenya Factors Affecting First Year Students Performance in Fundamental Accounting Course Case Study Kampala International University in Tanzania KIUT *Accounting in Emerging Economies* Mathew Tsamenyi,Shahzad Uddin,2009-11-19 Accounting research in emerging economies has grown over the years This title includes articles that contribute to our understanding of how accounting functions in emerging economies *Trends in Emerging Markets Finance, Institutions and Money* Duc Khuong Nguyen ,Stéphane Goutte,2020-12-02 Since the waves of

financial liberalization in the 1980s emerging market economies have been accessible to foreign investors Altogether they contributed up to 43.8% of the global GDP in 2018 and many of them such as China India Bangladesh Philippines Myanmar and Vietnam from 2010 to 2019 are among the fastest growing economies in the world Given the high economic growth the assets issued by companies in emerging markets are viewed as a new set of investment opportunities for global investors and fund managers who seek to improve the risk adjusted performance of their portfolios In addition to their risky profile due to the lack of transparency as well as stable and matured institutions their recent development path faces a number of challenges arising not only from the slow pace of economic reforms but also from their increased integration with the world Geopolitical risks the US China trade wars and rising policy uncertainty around the world are expected to reduce their growth potential and performance This Special Issue dedicates special attention to the current dynamics of emerging financial markets as well as their perspectives of development as a key driver for sustainable firms and economies Accordingly the focus is particularly placed on market integration and interdependence valuations and risk management practices and the financing means for inclusive growth

Corporate Citizenship in Latin America: New Challenges for Business Jose Antonio Puppim De Oliveira, 2022-10-15 Corporate citizenship and corporate social responsibility have become hot topics of debate for business academia and organised civil society in Latin America However although there is a lot of material in Spanish and Portuguese there are few publications available in English This special issue of JCC opens the discussion in English across different countries in the region

International Financial Reporting Standards Implementation Mohammad Nurunnabi, 2021-08-23 Contributions to International Accounting aims to address a vital gap in research by focusing on providing relevant and timely studies on International Financial Reporting Standards implementation for local and international policymakers

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