



Contribution ID: 14

Type: Abstract for Research Paper

Audit Committee Attributes, Firm Characteristics and Financial Reporting Quality of State-owned Commercial Enterprises in Kenya

The paper examines how firm characteristics impact the association between audit committee attributes and financial reporting. This study contributes to the literature by investigating the moderating effect of specific firm characteristics on the relationship between audit committee attributes and financial reporting of state-owned commercial enterprises in Kenya in the public sector. The results reveal that firm characteristics had no significant moderating effect on relationship between audit committee attributes and financial reporting quality of state-owned commercial enterprises in Kenya. However, the results also indicate that firm liquidity had statistically significant impacted the relationship between audit committee independence and financial reporting quality while firm growth doesn't moderate the relationship between audit committee size and financial reporting quality. The analysis further indicate that firm size has no moderating effect also on relationship between audit committee independence and qualification and financial reporting quality.

Primary authors: Mr WASONGA, Jack Kasole (University of Nairobi, School of Business); Dr NYAMUTE, Winnie (University of Nairobi, School of Business); Dr OMORO, Nixon (University of Nairobi, School of Business); Prof. LISHENGA, Lisiolo (University of Nairobi, School of Business)

Track Classification: Accounting and Finance