Digital Transformation and Quality of Financial Reporting in Nairobi City County Government, Kenya

ABSTRACT

Despite the implementation of policies by the Nairobi City County Government aimed at ensuring highquality financial reporting to enhance accountability and transparency, these initiatives have not fully achieved their intended outcomes. Up to now, there remain deficiencies in the overall level of financial reporting, as demonstrated by a rise in deceptive practices that have reduced public trust in financial reporting in general.Although digital transformation plays in increasing financial reporting, extant empirical research suffers for conceptual, methodologicaland contextual gaps. Therefore, this study assessed the effects of digital transformation on the financial reporting quality within Kenya's Nairobi City County Government. Its target population was the 287 officers form the Nairobi City County Government's finance and economic planning department from where as sample size of 105 respondents was purposively selected. The study employed both descriptive and explanatory research design. A structured questionnaires was used to gather primary data, which was analysedto yield both descriptive and inferential statistics.The study concludes that big data technology has a post give significantly high affected on quality of financial reporting ($p<0.01$; $r= 0.618$; $\beta = 0.185$), block chain technology has a significantly positive effects of affected the quality financial reporting ($p<0.01$; r=;0.447 =0.254), cloud computing technology has a positive significant strong effect of quality of financial reporting in Nairobi City County Government ($p<0.01$; $r= 0.696$; $\beta= 0.599$), there is a significant effect of robotic process automation on the quality of financial reporting in Nairobi City County Government ($p<0.01$; r= 0.5.2.5; $\beta=0.368$) and readiness to innovation has a significant moderating role on the relationship between the indicators of digital transformation on the quality of financial reporting in Nairobi City County Government with the moderating effect being 5.07% and negatively affecting quality of financial reporting in Nairobi City County Government.

Key words: Big Data Technology, Block Chain Technology, Cloud Computing Technology, Digital Transformation, Quality Financial Reporting, Robotic Process Automation.

INTRODUCTION

Background of the Study

Worldwide, growing global concern is developing with regards to public financial accountability and transparency (Musa, 2019). Consequently, quality of financial reports is growing to being essential for guaranteeing responsibility and openness in the oversight of public resources and promoting efficient decision-making (Cohen &Karatzimas, 2019).In order to address the growing demands for financial responsibility and transparency, the public sector is reforming, and International Public Sector Accounting Standards (IPSAS) need to be implemented in line with the global trend in government accounting (Ulaya, Rahul &Kiwia, 2023).These standards aim to ensure that quality financial reporting provides actionable information that accurately reflects the firm's financial status and actual economic situation during closure pf reporting period (Shuraki et al., 2021).

In Kenya, the significance of quality financial reports in holding the government accountable to its citizens and managing financial responsibilities is well recognized. So, the Integrated Financial Management Information System (IFMIS) was put into place to accelerate up government operations, promote budgetary transparency and accountability, make correct financial data easier to obtain, and increase the convenience of the public service delivery (Iravonga, Alala, Maingi & Ngala, 2023). Quality financial reporting serves as a measure of accountability and transparency within County Governments (Breen, Cordery, Crawford & Morgan, 2018). This underscores the importance of accurate and reliable accounting data provided by quality financial reports for decision-makers in County Governments(Hasan, 2023). Quality reports offer relevant and helpful information that can be used to make decisions concerning the facility's financial status at the end of the period under consideration and its economic operations during the reporting period.

Despite wide utilisation of IFMIS as a digitized financial tool in Kenya County Governments to enhance transparency and accountability in financial reporting, performance analysis indicates struggles in financial reporting. Concerns surrounding the quality of financial reporting have been highlighted by a number of accounting scandals in certain county governments (Oyugi, 2020). Ignoring technological advancements could compromise the quality of financial reporting and even mislead consumers in making decisions based on financial information (Abdi, 2021).A major factor in improving transparency in high-quality financial reporting is the growing reliance on digital technology, which makes it easier to track financial transactions and identify possible fraud or misconduct (Saleem, 2023). The ongoing shift to a digital economy necessitates the evolution of professional fields such as accounting, auditing, and financial reporting to align with technological advancements, an evolution commonly referred to as digital transformation (Peter, Kraft & Lindeque, 2020).

Digital transformation pertains to the shift that companies make to their operational models by utilizing digital innovations and technologies like; big data analytics, blockchain, d cloud computing and robotic process automation (RPA), (Vial, 2019; Akter, 2020). Big data refers to extensive sets of informal and structured information that had been handled unconventionally (Lapsley et al., 2019). Its application in financial

reporting identifies errors, enhances accuracy, and ensures more comprehensive and detailed financial reports (Andreassen, 2020; Hamood &Dammak, 2023)..

Blockchain technology provides a secure and verifiable electronic record across a network (Karman & Kurt, 2020; Begum, 2019; Abed et al., 2022). Cloud computing enhances the quality of financial reports by means of the centralization of data and the enhancement of accessibility through the provision of computing resources through the internet (Haryati, 2019; Kamdjoung, Bawaak& Tayou, 2020). Robotic Process Automation (RPA) automates rule-based tasks, ensuring consistency and reducing human errors in financial reporting (Sulistyo et al., 2020; Anggaraeni, Purnamawati&Atmadja, 2019). It allows for automation of time-consuming tasks, ensuring accuracy and compliance with regulatory requirements (Oncioiu&Suriyati, 2019).

Even though an association has been shown between digital transformation and financial reporting, the willingness of a company to embrace digital transformation might have an impact on the quality of financial reporting (Moron & Diokno, 2023). Therefore, propensity to embrace innovation may have an impact on how the quality of financial reporting relates to digital transformation. This component highlights how important it is to consider organizational readiness as a potential moderating factor when assessing how the Nairobi City County Government's (NCCG) digital transformation would impact the standard of financial reporting.

Statement of the Problem

Although Nairobi City County government has policies and procedures in place to ensure high-quality financial reporting in order to improve accountability and transparency, the quality of financial reporting is still deficient. In the Financial Year 2021/2022, the Auditor General's reports highlight unsupported balances, unreconciled variances, and discrepancies between financial statements and IFMIS records. The accuracy of the budget and actual amount comparison remains unconfirmed, contributing to weak financial reporting.These challenges result in inconsistencies in financial statements, including discrepancies in payment information, unfinished payment records, transactions not processed in IFMIS, unresolved suspense accounts, and incomplete bank balances. Consequently, certifying the completeness and accuracy of financial accounts becomes difficult. Weak financial reporting leads to inconsistent, unreliable, and untrustworthy reporting, hindering effective decision-making and public accountability. Although prior research had acknowledged the significance of digital transformation in augmenting transparency, methodological, contextual, and conceptual deficiencies in extant studies mandate a thorough examination customized to the distinct context of Nairobi City County Government in Kenya. To gain a more thorough comprehension of the effect on the county's financial reporting quality, readiness was pointed out as a moderating variable along with particular digital transformation initiatives like cloud computing, big data analytics, blockchain, and robotic process automation

Objectives of the Study

General Objective of the Study

To investigate effects of digital transformation on quality of financial reporting in Nairobi City County Government, Kenya.

Specific objectives of the Study

i. To investigate the effect of big data technology on quality of financial reporting in Nairobi City County Government, Kenya.
ii. To establish the effect of block chain technology on quality of financial reporting in Nairobi City County Government, Kenya.
iii. To assess the effect of cloud computing technology on quality of financial reporting in Nairobi City County Government, Kenya.
iv. To investigate the effect of Robotic Process Automationon quality of financial reporting in Nairobi City County Government, Kenya.
v. To establish the moderating effects of readiness to innovation adoption on the relationship between digital transformation and quality of financial reporting in Nairobi City County Government, Kenya

LITERATURE REVIEW

Theoretical Literature

Diffusion Innovation Theory

Everett Roger's Diffusion of Innovation Theory (DOI) considers various perceptions of innovations, such as usefulness, relative simplicity or complexity, awareness, and associated risks. It has been demonstrated that digital transformation increases transparency in financial reporting by making it easier to track financial transactions and spot potentially fraudulent activity or illegal conduct. The usefulness, simplicity, usability, and relative advantage of digital transformation align with the pillars of DOI theory. Based on the investigation, the DOI is a fundamental principle that helps explain how financial reporting and digital transformation are related. The technologies associated with digital transformation, including big data, blockchain, cloud computing, and RPA, are considered crucial components spreading globally.

Agency Theory

The agency theory, first proposed by Jensen and Meckling in 1976, suggests that the agency concerns might develop from the segregation of shareholders along with managers. The theory explains the interactions between the principal (shareholders) and the agent (accounting staff), highlighting the conflict of interest between the two parties.Devita (2021) pointed out that there is a knowledge gap between the agents who manage the business on a daily basis and the shareholders who want to know more concerning it.

Agents have a deeper understanding of the performance and workings of the organization. This information asymmetry can lead to a situation where managers withhold crucial information, compromising the quality of financial reporting. The conflict results from management's potential preference for its own passions over those who were of the shareholders, which could lead to actions like falsifying financial statements or withholding important information.In the context of financial reporting, the agency theory is instrumental in explaining why compromised financial reporting occurs. Conflicts of interest between the executives and shareholders may give rise to dishonest practices intended to present a positive performance. This may involve manipulating figures, hiding true information, or making false statements, ultimately misleading investors.

Dynamic Capability Theory

Dynamic Capability Theory (DCT) was originally put forward by David Teece and Gary Pisano in 1994. It emphasizes how a corporation can obtain a competitive advantage by being adaptable and sensitive to changing market conditions. The theory suggests that businesses equipped with the capacity to adapt quickly and flexibly, engage in technological experimentation, and leverage firm-specific capabilities have a competitive edge (Teece, 2018; Liu, An, & Liu, 2022).Dynamic capabilities encompass perceptive capabilities, acquisition capabilities, and reconfiguration capabilities (Soluk&Kammerlander, 2021). In the realm of digital transformation, these capabilities enable organizations to enhance their innovation capabilities, integrate internal resources to reduce operating costs effectively, and reconfigure business models to enhance customer satisfaction. Thus, Dynamic Capability Theory offers a valuable lens for understanding how organizations, through their dynamic capabilities, can adjust to the chances and difficulties presented by the digital revolution, particularly in terms of financial reporting and customer-focused focus

Empirical Review

Some research has established relationship between big data and quality of financial reporting where Younis (2020) investigated into the manner in which big data analytics might be used to improve Saudi Arabia's financial reporting standards to find that big data analytics is essential to improving an institution's competitiveness. Big data analytics'impact on Canadian accounting firms' quality of financial reporting was investigated by Saleh et al. (2022) using a qualitative methodology. The findings indicated a significant improvement in financial reporting quality due to big data analytics. In the findings od research by Winoto et al. (2023) quality of financial was significantly impacted by big data (Falana, Igbekoyi, &Dagunduro, 2023)

Research has shown a link between blockchain technology and quality of financial reporting where in an attempt to examine way in which blockchain technology affects Iran's financial reporting standards, Borhani, Barbajani, Vanani, Anaqiz, and Jamaliyanpour (2021) revealed favorable effects of blockchain technology on qualitative properties of information, methodological gaps were identified related to the sampling techniques. In contrast, the current study aims to mitigate such gaps through the utilization of stratified random proportionated sampling. Meanwhile Dyball and Sythamraju (2021 discovered that blockchain clients had increased inherent and control risks while Rehab, Al-Rifai, and Ahmad (2023) revealed a significantlink between blockchain and audit quality.

Studies on cloud computing and its impact on reporting have been carried out such that by carried out by Akai et al. (2023), which demonstrated that cloud computing has a major impact on financial reporting standards. In their research, Shakatreh, Mohammed, Orabi, and Faouzan (2023) revealed that cloud computing, along with its attributes, contributes to delivering good financial reports. while Akpan, Igbekoyi, Ogunbande, and Bankole (2023)indicated that cloud accounting methods significantly increased the effectiveness of financial information quality.

In empirical research, Robotic Process Automation was found to affect Quality of Financial Reporting with the study by Jedrzejka (2019) showing that although RPA might result in the loss of entry-level accounting positions, it also created new positions and positioned accounting professionals as consultants in RPA transformation and business consulting. Mookerjee and Rao (2021) illustrated how RPA can automate accounting procedures, forming a significant portion of accountants' work and improving financial reporting as Dahiyat (2022) showed thatRPA's impact on audit quality performed by companies in Jordan. Research by Nwaneka (2023) found that RPA affect accounting and finance services in Nigeria..

Readiness to adoption on Innovation has been assessed with respect to Quality of Financial Reporting. The research paper Moron and Diokno (2023) revaled positive correlations between the adoption and readiness of all AI technologies as Mahmud, Joarder, and Sakib (2023) highlighted Bangladeshi customers are not as prepared as their counterparts in terms of fintech adoption., Sudaryanto et al. (2022) revealed independent variable as significantly impacting on the adoption of AI technologies.

RESEARCHMETHODOLOGY

ResearchDesign

As defined by Kothari (2008), research design is a combination of protocols for collecting and analyzing data with the goal of striking a balance between the significance of study objectives and the effectiveness of processes. The current study used a both explanatory and descriptive research designs in accordance with this criteria.The study employed a descriptive research design in order to provide particular insights into the research problem and characterize the features of the current phenomenonGupta & Rangi, 2014).On the

other hand, explanatory research was useful in analyzing trends and creating hypotheses that can guide future efforts (Akhtar, 2016).

TargetPopulation

In scholarly works, target population involves common layout of outright individuals of an actual/indefinite group of people, occasion article where an investigator desires to conclude itsfinding (Kothari, 2004). The target population was the287 senior managers of NCGG which comprised; 19 Directors of Departments,69 Internal Auditors, 109 Accountants, 57 Finance officers, and 34 IT System developers

Sampling Technique and SampleSize

Iin this studies the formula suggested by Saunders, Lewis, and Thornhill (2012) was used and this expressed as; $n = \frac{(X^2NP(1-P)}{\sigma 2(N-1)+\chi 2(1-P)}$

n = required sample size

σ^2 = the degree of accuracy;

σ value is 0.05

N = the given population size from the sampling frame

P = Population proportion, assumed to be 0.50

X^2 = Table value of chi-square for one degree of freedom, which is 3.841

Thus,

$n = \frac{3.841x287x0.5x(1-0.5)}{[0.05x0.05(287-1)]+[3.841x(1-0.5)]}$ $n = \frac{3.841x287x0.5x0.5}{[0.0025x\ 286]+[3.841x\ 0.25]}$ = 104.57; n = 105

Selecting the sample size and technique was necessary for sampling.

Data Collection Instruments

Data for this study were gathered using a self-administered, structured questionnaire. The tool will be distributed using the drop-and-pick technique, as suggested by Adrian, Mark, and Phillip (2009).

Use of pilot tests was employed to identify potential issues, ensure instrument clarity, and assess the language appropriateness for the primary research, as recommended by Kvale (2007). The pilot test aimed to evaluate the understandability of the research tool and determine its relevance to the study objectives. This iterative process helped refine the research instrument for effective data gathering and consolidation.

In this study, the reliability of the investigation's tool was assessed using the Cronbach Alpha system in order to obtain a Cronbach alpha and produced Table 1.

Table1:: Reliability Statistics

Item	Cronbach's Alpha	N
Quality financial reporting	0.748	6
Big data technology	0.938	5
Bock chain technology	0.943	13
Cloud computing technology	0.923	10
RPA	0.745	3
Readiness to innovation	0.884	4
Cronbach's Alpha (α) = 0.876; N = 6		

Source: Research Data (2024)

Upon examining Table 1, it is evident that the Cronbach's Alpha value obtained was 0.876, which transcended the recommended threshold of 0.7 as proposed by Kothari (2012). In this instance, the tool's excellent consistency and consequent reliability were attributed to its Alpha value, which was greater than 0.7. Based on this finding, the investigation kept every item in the tool and used it to compile the data. The findings indicate that all of variables had excellent dependability, suggesting that the tool was consistent: cloud computing technology (α = 0.923), RPA (α = 0.745), big data technology (α = 0.938), blockchain technology (α = 0.943), quality financial reporting (α = 0..748), and readiness to innovate (α = 0.884). Given the tool's high degree of consistency, the study proceeded to use it exactly as it was and went ahead and collected data using it.

DataAnalysis

The collected information was going to be quantitatively analysed to produce descriptive statistics. Descriptive statistics offeredwere in form of mean and standard deviations illustrating the main characteristics of the research variables. Regression and correlation analysis was used for qualitative data in inferential statistics. 0. Any association between the study variables was found using the correlation analysis. Inferential statistics was used to establish associations between variables.

Direct Model

MRA wasutilisedto estimate the Quality of Financial Reporting, the DV in terms of the Digital transformation measures; big data technology, block chain technology, cloud computing technology and Robotic Process Automation using the model;

$QFR = \beta_0+\beta_1BDT+\beta_2BCT+\beta_3CCT+\beta_4RPA +\varepsilon$

Where:

QFR = Quality of Financial Reporting

BDT = Big Data Technology

BCT = Block Chain Technology
CCT = Cloud Computing Technology
RPA = Robotic Process Automation
B_0 = value of QFR when each of big data technology, block chain technology, cloud computing technology and Robotic Process Automation is zero (0)
$\beta_1 - \beta_4$ = Coefficients of big data technology, block chain technology, cloud computing technology and Robotic Process Automation respectively
ε = Error term

Moderating effect

An interaction effect is suggested by the concept of moderation, where the addition of a moderating variable changes the direction or strength of the relationship between two variables. The purpose of this investigation is to look into how the quality of financial reporting in NCCG, Kenya, is impacted by the moderating effect of innovation adoption readiness. The research was to;

- Approve significance of the relationship between the initial IV and DV (digital transformation → quality of financial reporting) using the model (Significance of b_{11} in the model)
  $Y = \beta_{10} + \beta_{11}X_{11} + e$ ii
- Approve whether moderator variable is an explanatory variable
  $Y = \beta_{20} + \beta_{21}X_{21} + \beta_{22}X_{22} + \beta_{23}(X_{21} * \beta_{22}) + e$ iii
- Approve whether Moderator variable has a moderating effect (effect of β_{23})

Where:

$\beta_1 0$ and, β_{20} are constant (which is the value of performance of Quality of financial reporting in Nairobi City County Government, Kenya and readiness to innovation adoption are 0).

β_{11}, β_{11}, $\beta_{22\ a}$ are regression coefficients or change induced by digital transformation and readiness to innovation adoption.

RESEARCH FINDINGS AND DISCUSSIONS

Response Rate

In this research, the study sampled105 respondents out of which 97 responded. The response rate was 97 (92%) much higher than 69. According to Mugenda & Mugenda (2008), this indicates a very high response rate. As stated by Mugenda & Mugenda (2008), a response rate that is above 69% is extremely high. Based on this, there is enough to produce results that are precise, trustworthy, and believable.

Descriptive Analysis

The research analysed data collected on the key concept using quantitative approach to obtain descriptive statistics. Importantly, the study established behaviours of the independent variables (IVs) and the manner in which they related to dependent variable (DV), quality of financial reporting in NCCG, Kenya. These descriptive statistics in terms of means (M) and standard deviations (SD were captured in tables and interpreted. Since the results were from ordinal data, the study obtained composite indices using Mean of Means. Data collected using the scale; strongly Disagree = 1: disagree= 2: neutral = 3: agree =4: strongly agree = 5 was interpreted as; 1 to 1.8 to mean strongly Disagree, above 1.8 to 2.6 implied disagree; Above 2.6 to 3.4 to mean neutral; Above 3.4 to 4.2 meant agree, and above 4.2 to 5 implies strongly agree. Meanwhile data collected using the scale; Not at all = 1: Low = 2: Moderate = 3: High =4: Very high = 5 was interpreted as, 1 to 1.8 to mean Not at all, above 1.8 to 2.6 implied Low; Above 2.6 to 3.4 to mean Moderate; Above 3.4 to 4.2 meant High, and above 4.2 to 5 implies Very High.

Quality of financial reporting in NCCG, Kenya

The study then evaluated the status employee quality of financial reporting in NCCG, Kenya to produced results Tabel 2.

Table 2: Analysis by quality of financial reporting in NCCG, Kenya

Parameter	M	SD
There is transparency in financial reporting	3.82	0.68
The financial staff ensure that they are accountable for every record presented	3.60	0.86
Financial reports are produced in the prescribed timeliness	3.65	0.76
There are effective verifications of the financial reports	3.73	0.82
All reports are understandable	3.70	0.72
All reports are reliable	3.70	0.79
The county produces relevant reports only	3.68	0.74
Quality financial reporting	3.70	0.77

Source: Field Data (2024

Instituted on Table 3, the respondents agreed that there was transparency in financial reporting (M= 3.82; SD=0.68). the financial staff ensured that they were accountable for every record presented (M= 3.60; SD=0.86) and that the financial reports were produced in the prescribed timeliness (M= 3.65; SD=0.76). They further agreed that there were effective verifications of the financial reports (M= 3.73; SD=0.82) as they also agreed that all reports were understandable (M= 3.70; SD=0.72). As they agreed that they produced

reliable reports (M= 3.70; SD=0.79), they also agreed that the reports were relevant (M= 3.68; SD=0.74). On average, it was shown that there was quality financial reporting (M= 3.70; SD= 0.77). The investigation established a high level of quality financial reporting is occasioned by transparency in financial reporting, the financial staff ensured that they were accountable for every record presented and the financial reports being produced in the prescribed timeliness. Other important factors for characterizing quality financial reporting include; effective verifications of the financial reports, ensuring that reports were understandable ensuring that reports are relevant.

Big data technology

The study assessed the firth objective to investigate the effect of big data technology on quality financial reporting in NCCG, Kenya.Then the research sought to establish the level of big data technology where it obtained Table 3.

Table3: Analys by Big data technology

Parameter	M	SD
Sourcing and collection of big data is as ensure quality of financial reporting	4.04	0.63
Real-time reporting is a vital aspect implementation of financial reporting	4.04	0.64
Data processing and integration is an essential measure of financial reporting	4.08	0.57
Data governance and quality enhances the effective financial reporting	3.98	0.61
Effective utilization of big data technology measures enhances the quality of financial reporting.	3.96	0.63
Big Data Technology	4.02	0.62

Source: Field Data (2024

These results show that big data technology highly affected quality of financial reporting on which case sourcing and collection of big data highly ensured quality of financial reporting and real-time reporting was vital aspect implementation of financial reporting and processing and integration was highly essential for enhancing financial reporting. Based on the results, it was found that data governance and quality highly enhanced the effective financial reporting while effective utilization of big data technology measures highly. These finding agree with the study by the s Saleh et al. (2022) which showed a significant improvement in financial reporting quality due to big data analytics. Mofe so, the findings in the study by Winoto et al. (2023) show that quality of financial was significantly impacted by big data. Andreassen (2020) posts that leveraging big data in financial reporting has a substantial impact on quality of financial reports, identifying errors and inconsistencies in financial data, leading to more accurate and reliable financial reporting. According to Hamood and Dammak, 2023), big data will enable the collection and analysis of vast amounts of financial data, ensuring more comprehensive and detailed financial reports. So, leveraging big data can enhance transparency in financial reporting, as stakeholders have access to a broader range of financial information, promoting accountability in the county government's financial management.The County Government may use big data to make more educated and data-driven decisions by gaining important insights into financial trends, revenue sources, and spending patterns (Nirwana&Hahab, 2019). Big data can improve fraud detection and prevention strategies by helping to identify anomalies and possible fraud in financial transactions (Alzeban, 2020). However, because financial data is frequently sensitive and subject to legal regulations, it is imperative to protect data security and privacy (Bananuka et al., 2019).

Block chain technology

The research sought to assess objective two to investigate the effect of block chain technology on quality of financial reporting in NCCG, Kenya. The study then assessed the manner in which block chain technology was being applied in Nairobi County to yield Table 4.

Table4: Block chain technology

Parameter	M	SD
Blockchain enhances fraud detention and preventing capabilities in the auditing procedure	3.85	0.81
Blockchain helps analyse any transactional data in the real time basis	3.80	0.80
Blockchain help use identify any anomalies or suspicious activities that point to fraudulent behaviour	3.80	0.61
Automating the predefined audit procedure through blockchain helps, improving the detection and prevention of fraudulent activities	3.75	0.65
Block chain enhances the security and reliability of the auditing procedure, making it more resistant to the cyber threat	3.85	0.65
Blockchain improves audit efficiency by providing auditors the direct access to reliable and transparent transactional data	3.93	0.67
Blockchain independently verifies the accuracy and the completeness of the financial information by accessing the data stored on the Blockchain	3.96	0.66
Using Blockchain reduce the reliance on the manual procedure and any kind of third-party intermediaries	3.87	0.70
Blockchain has ability to make sure the data integrity and security	3.92	0.67

Blockchain enhances the reliability of audit evidence	3.81	0.60
Blockchain reduces the risk of any kind of data manipulation or fraud	3.89	0.61
cryptogenic technique used in the Blockchain technology also provides a robust security	3.89	0.61
There is protection of the integrity and confidentiality of the data stored on the Blockchain system	4.02	0.66
Block Chain Technology	3.87	0.67

Source: Field Data (2024)

Based on these results, block chain technology affected the quality financial reporting where; it highly enhanced fraud detention and preventing capabilities in the auditing procedure as it highly helped analyse any transactional data in the real time basis in addtion to helped identify any anomalies or suspicious activities that point to fraudulent behaviour. More so, automating the predefined audit procedure through blockchain helped improving the detection and prevention of fraudulent activities because block chain enhanced the security and reliability of the auditing procedure, making it more resistant to the cyber threat while improving audit efficiency by providing auditors the direct access to reliable and transparent transactional data. In addition, blockchain independently verified the accuracy and the completeness of the financial information by accessing the data stored on the blockchain as it highly reduced the reliance on the manual procedure and any kind of third-party intermediaries. Noticeably blockchain had ability to make sure the data integrity and security as it enhanced the reliability of audit evidence and highly reduced the risk of any kind of data manipulation or fraud in that cryptogenic technique used in the blockchain technology also provided a robust security which ensured protection of the integrity and confidentiality of the data stored on the blockchain system. This agree with Sari and Fadli (2019) that auditing procedure for financial reports is made easier by the transparent and auditable nature of blockchain technology. The unchangeable and comprehensive record of financial transactions is accessible to auditors, making it easier to confirm adherence to accounting rules and guidelines. Financial reporting procedures can be made more affordable by doing away with the requirement for middlemen and centralized authorities for record-keeping and verification (Suhardjo, 2019). Financial transactions are irreversibly recorded on the block chain, protecting the integrity of financial data (Abed et al., 2022). This feature reduces the possibility of fraud and data tampering, resulting in financial reporting that is more trustworthy. Real-time financial data updates via blockchain enable stakeholders to receive more timely and accurate financial reports, facilitating better-informed decision-making (Nalukenge, Nkundabanyanga, &Ntayi, 2019).

Cloud computing technology

The sought to assess objective there which was to find out the effect of cloud computing technology on quality financial reporting in NCCG, Kenya.

This led to an assessment of cloud computing technology use, which generated Table 5.

Table5: Cloud computing technology

Parameter	M	SD
All information financial reporting is stores in a fast speed single data base	4.16	0.62
Cloud storage authorized user from any location	4.12	0.68
Users can collaborate more easily through online data storage	4.08	0.70
cloud accounting ensures up to date quality of financial reporting information	4.13	0.70
internal transaction matching makes it easy to flag errors	4.18	0.63
Through cloud accounting there is data \ consistency across all financial reports	4.19	0.67
Cloud software automates reconciliation process.	4.16	0.66
Data is always available for decision making to everyone consumer of the cloud computing	4.13	0.67
Financial reporting process is made faster while forecasting is simplified	4.15	0.64
Cloud computing provides real time financial analytics.	4.16	0.70
Cloud Computing Technology	4.15	0.67

Source: Field Data (2024)

The effects of cloud computing technology on quality financial reporting in NCCG, Kenya was high. More precisely, all information financial reporting was stored in a fast speed single data base and cloud storage authorized user from various location where users could collaborate more easily through online data storage. In these ways cloud accounting ensured up to date quality of financial reporting information while internal transaction matching made it easy to flag errors. Cloud accounting ensured consistency across all financial reports in addtion to automated reconciliation process. Accordingly, data was always available for decision making to everyone consumer of the cloud computing and financial reporting process was made faster while forecasting is simplified where cloud computing provided real time financial analytics. These results support Ibrahim and Suraati's (2021) contention that integrating cloud computing into financial reporting procedures improves the caliber of financial reports (Haryati, 2019). It would enable the safe and easy centralization of financial data by the NaoribiClounty governments. This results in more transparent financial reporting by improving data consistency and simplifying access to financial information for pertinent stakeholders (Kamdjoung, Bawaak& Tayou, 2020). Financial data and reports can be updated in real time with cloud-based solutions. By doing this, it is made sure that decision-makers have access to the most up-to-date and correct financial data. Cloud service companies usually put strong security measures in place,

such as frequent backups and data encryption. Given that financial data is protected against theft, illegal access, and data breaches, this enhances the security and accuracy of financial reporting (Mulia, 2019). According to Ahmad, Masuud, and Suriyati (2020), financial data may be accessed by authorized workers alone and can be accessed from any location, resulting in improved communication and an overall more efficient reporting process. Data processing, storage, and integration, resource allocation, cost management, and cloud service models will all be used to evaluate it.

Robotic Process Automation

The fourth objective was to investigate the effect of Robotic Process Automationon quality financial reporting in NCCG, Kenya. The study established the status of Robotic Process Automation where Table 6 was obtained.

Table6: Robotic Process Automation

Parameter	M	SD
Financial reporting simplified by automation of repetitive and time-consuming email processes, such as sorting, filtering, and responding to messages.	4.03	0.85
mail automation provides customers' experiences in financial reporting	4.10	0.74
With email automation customers receive prompt replies to their inquiries or requests	4.05	0.73
Email automation allows track responses to collect more information	4.05	0.58
Email automation empowers to optimize email management, resulting in improved financial reporting	3.95	0.71
Integrate systems: Integration with other software applications, or even use programming languages enhance perform advanced financial reporting data analysis and automation	3.99	0.67
add-ins enhance data visualization and integrate of spreadsheets with other software applications	4.03	0.68
Scenario Calls: Financial reporting uses personalized messages for specific situations	4.10	0.65
pre-recorded message helps in quality of financial reporting	3.96	0.63
Automated calls are used for sharing Useful Feedback financial Reports	3.91	0.71
Robotic Process Automation	4.02	0.70

Source: Field Data (2024

These results show that a high effects of robotic process automation highly on quality financial reporting where financial reporting simplified was by automation such of functions email processes and that mail automation provided customers' experiences in financial reporting where customers received prompt replied to their inquiries or requests as it allowed track responses to collect more information in addtion to optimizing email management.

This highly improved quality of financial reporting. Furthermore, integrating systems with other software applications advanced financial reporting data analysis which was aided by and automation such as add-ins which enhanced data visualization and integrate of spreadsheets with other software applications. Thus, financial reporting used personalized messages and pre-recorded message as well as automated calls that improved the financial Reports.

The use of RPA in financial reporting, in accordance with Oncioiu and Suriyati (2019), guarantees uniformity in data processing and reporting formats across different financial documents, enhancing the financial reports' overall coherence. High accuracy validation activities are completed by it, and the probability of human error in financial reporting is decreased. This gives stakeholders access to up-to-date, pertinent information they need to make decisions (Ahrisah&Yuliati, 2021). Because stakeholders can track and confirm the methods taken to compile the reports, this improves financial reporting's openness and accountability (Kamdjoung et al., 2020). Mookerjee and Rao (2021) illustrated how RPA can automate accounting procedures, forming a significant portion of accountants' work and improving financial reporting

Readiness to innovation

The fifth objective was to establish the moderating effect of readiness to innovation n the relationship between digital transformation on the quality of financial reporting in NCCG, Kenya, Kenya. Nevertheless, the research sought first to assess the level of readiness to innovation to yield Table 7.

Table7: Readiness to innovation

Parameter	M	SD
Our county is always optimistic on using digital transformation for financial reporting	3.87	0.76

We are not always ready to adopt new Innovation for financial reporting	3.76	0.80
Our firm is not comfortable when using digital transformation for financial reporting	3.85	0.78
Our firm feels insecure when digital transformation for financial reporting	3.77	0.77
Readiness to innovation	3.81	0.78

Source: Field Data (2024

Based on these results, respondent agreed that the County was always optimistic on using digital transformation for financial reporting (M=3.87; SD=0.76) and we are not always ready to adopt new Innovation for financial reporting (M=3.76; SD=0.80). They agreed the County was not comfortable when using digital transformation for financial reporting (M=3.85; SD=0.78) as they felt insecure when digital transformation for financial reporting (M=3.77; SD=0.77). It was shown that readiness to innovation adoption highly affected financial reporting (M=3.81; SD=0.78).

Inferential Analysis

Correlation Analysis

In order to determine whether there was a significant relationship between the independent variables (IVs); big data technology, block chain technology, cloud computing technology, RPA, and DV (the quality of financial reporting in NCCG, Kenya), the study conducted a correlation analysis. At the 5% (0.05 level) significance level, the study employed the Pearson's product moment correlation in this instance. Table 8 displays the results of the correlation.

Table8: Correlation Analysis Results

Correlations

		Quality of Financial Reporting	Big data	Blockchain technology	Coud computing	RPA
Quality of Financial Reporting	Pearson Correlation	1				
	Sig. (2-tailed)					
	N	97				
Big data	Pearson Correlation	.618**	1			
	Sig. (2-tailed)	.000				
	N	97	97			
Blockchain technology	Pearson Correlation	.447**	.354**	1		
	Sig. (2-tailed)	.000	.000			
	N	97	97	97		
Coud computing	Pearson Correlation	.696**	.450**	.184	1	
	Sig. (2-tailed)	.000	.000	.071		
	N	97	97	97	97	
RPA	Pearson Correlation	.525**	.387**	.148	.153	1
	Sig. (2-tailed)	.000	.000	.149	.136	
	N	97	97	97	97	97

**. Correlation is significant at the 0.01 level (2-tailed).

In accordance to these correlation results, each of the IVs; big data technology (r=0.618, p =.001), block chain technology (r=0.447, p <0.01), cloud computing technology (r=0.696, p <0.01), and RPA (r=0.525, p <0.01); was significantly correlated with the DV, quality financial reporting in NCCG, Kenya, at the 0.05 level of significance. Each of the relationships had p-value less than 0.005, indicating a significant relationship between each IV and the DV. Moreover, the moderating variables also showed a significant relationship with the DV.

Regression Analysis

ANOVA was then carried out on the study variables; big data technology, block chain technology, cloud computing technology and RPA to establish how best they would be predictors of quality financial reporting in NCCG, Kenya the results obtained were captured in Table 9.

Table9: ANOVA

ANOVA[a]

	Sum of Squares	df	Mean Square	F	Sig.
Regression	.425	4	.106	71.216	.000[b]
Residual	.137	92	.001		

Total	.563	96

a. Dependent Variable: Quality of Financial Reporting

b. Predictors: (Constant), Robotic Process Automation, Blockchain technology, Coud computing, Big data

Source: Field Data (2024

The study employed ANOVA to evaluate the model's fit and determine if the coefficients for digital transformation (β1), block chain technology (β2), cloud computing technology (β3), and robotic process automation (β4) were all zero. If at least one $\beta i \neq 0$, the model is fit; if not, it is not. Table 4.17's results indicate that the p-value is less than 0.05 ($p<0.01$). At a significance level of 5% ($\alpha = 0.05$), this indicates that at least one of the coefficients, β1 or β2, or β3 or β4, is not equal to zero, meaning that at least $\beta i \neq 0$. Big data, blockchain, cloud computing, and robotic process automation (RPA) technologies are therefore useful in predicting the caliber of financial reporting in NCCG, Kenya, either in part or in full. Thus, in terms of RPA, cloud computing, block chain technology, and digital transformation, the model aids in describing the caliber of financial reporting in NCCG, Kenya. These variables were used in a regression analysis against the quality of financial reporting in NCCG, Kenya because all the IVs all predict that quality. The results are displayed in Table 10.

Table10: Direct Model Regression Coefficients

Coefficients[a]

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.001	.004		.198	.844
Big data	.185	.074	.162	2.510	.014
Blockchain technology	.254	.058	.242	4.393	.000
Coud computing	.599	.066	.525	9.099	.000
Robotic Process Automation	.368	.059	.347	6.206	.000

a. Dependent Variable: Quality of Financial Reporting

Source: Field Data (2024

The results ($t = 2.510$ $p = 0.014$) show the p-value was less than 0.05 which implies that there is enough evidence that the big data technology is not zero and, hence, that appropriate big data technology as a predictor of quality of financial reporting in NCCG, Kenya. The findings agree with those in the study by Falana er al. (2023) where regression analysis showed significant improvement of accounting information timeliness occasioned by application of big data analytics. These finding confirm those in the study by Saleh et al. (2022) which found a significant effect of data analytics on improvement in financial reporting quality as they conform those in the research by Winoto et al. (2023) that quality of financial was significantly impacted by big data. y

In results ($t = 4.393$; p-value <0.01) p-value was less than 0.05. This suggests that at a significance level of 5% there is sufficient data to draw the conclusion that block chain technology is not zero, suggesting that suitable block chain technology can be used to anticipate the caliber of financial reporting in Kenya's NCCG. The results align with the study conducted by Rehab et al. (2023), which demonstrated a significant correlation between blockchain technology and audit quality reporting.

In accordance with the data ($T= 9.099$; $p<0.01$), there is strong evidence that cloud computing technology is not zero at the 5% significance level because the p-value is less than 0.05. This suggests that the quality of financial reporting in NCCG, Kenya, may be predicted by using cloud computing technologies. The results are consistent with the study conducted by Akai et al. (2023), which demonstrated that cloud computing has a substantial impact on financial reporting standards.

With respect to the data ($T= 6.206$; $p<0.01$), there is strong evidence that RPA is not zero at the 5% significance level because the p-value is less than 0.05. Consequently, NCCG, Kenya's financial reporting quality can be predicted by RPA, supporting Jedrzejka's (2019) conclusion that RPA has a significant impact on accounting.

The coefficient for digital transformation ($\beta_1= 0.185$), block chain technology ($\beta_2 = 0.254$), cloud computing technology ($\beta_3= 0.599$) and RPA (0.368) were in theestimation model

$Y = 0.001 + 0.185X_1 + 0.254X_2 + 0.599X_3 + 0.368X_4$…… (4.1)

Thus, it can be concluded that, prior to implementing digital transformation, the NCCG in Kenya had constant levels of financial reporting quality of 0.001.

Yet the quality of financial reporting in NCCG, Kenya was positively impacted by digital transformation, as evidenced by the coefficient of 0.185, which suggests that a unit change in digital transformation can lead to a 0.185 unit change in the same direction in the quality of financial reporting in NCCG, Kenya. With a coefficient of 0.254, block chain technology also had a positive effect on the quality of financial reporting in NCCG, Kenya. This means that a change of one unit in block chain technology can affect the quality of financial reporting in NCCG, Kenya by 0.254 units. With a coefficient of 0.599, cloud computing technology

also had a positive impact on the quality of financial reporting in NCCG, Kenya. This means that a change of one unit in cloud computing technology can also result in a change of 0.599 units in the same direction in NCCG, Kenya's financial reporting quality. With a coefficient of 0.368, RPA also had a positive impact on the quality of financial reporting in NCCG, Kenya. This means that a one-unit change in RPA can cause a 0.368-unit change in the same direction in the quality of financial reporting in NCCG, Kenya.
The results of Table 10 show that the quality of financial reporting in NCCG, Kenya is directly correlated with the positive coefficients of digital transformation, block chain technology, cloud computing technology, and RPA. Accordingly, the quality of financial reporting in NCCG, Kenya increases with a growth in any one of these factors: digital transformation, block chain technology, cloud computing technology, and RPA, and vice versa.

Table11: Model Summary for QPR in NCCG, Kenya

Model Summary[b]

R	R Square	Adjusted R Square	Std. Error of the Estimate
.869[a]	.7559	.7453	.0386439

a. Predictors: (Constant), Robotic Process Automation, Blockchain technology, Coud computing, Big data

b. Dependent Variable: Quality of Financial Reporting

Source: Field Data (2024

Based on the results shown in Table 14, the coefficient of determination is 0.7559. That is, big data, blockchain, cloud computing, and robotic process automation (RPA) account for 75.59% of the variations in the quality of financial reporting in NCCG, Kenya. Big data, blockchain, cloud computing, and robotic process automation (RPA) are thus important factors that influence the caliber of financial reporting in NCCG, Kenya. Conclusion: Big data, blockchain, cloud computing, and robotic process automation technologies all considerably and favorably explained the quality of financial reporting in NCCG, Kenya. These results align with those in the research by Winoto et al. (2023) that indicated big data had a substantial impact on financial reporting quality, and they also support those in the study by Saleh et al. (2022) that revealed a significant effect of data analytics on improvement in financial reporting quality. Furthermore, regression analysis in the study by Falana et al. (2023) revealed a notable improvement in the timeliness of accounting information brought about by the use of big data analytics. As they concur with research by Akai et al. (2023), where the findings showed that cloud computing significantly affects the standard of financial reporting, and as they support research by Akpan et al. (2023), where OLS regression indicated that cloud accounting methods significantly increased the effectiveness of financial information quality, they confirm the findings of Rehab et al. (2023), which revealed a substantial relationship between blockchain and audit quality. Additionally, they concur with Mookerjee and Rao's (2021) research conclusions that RPA is essential to enhancing financial reporting.

Using objective number 5 as a guide, this study aims to determine how innovation adoption preparedness affects the relationship between digital transformation and high-quality financial reporting in NCCG, Kenya.

Table12: Significance of Relationship Digital Transformation and Quality of Financial Reporting

Coefficients[a]

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.002	.004		.476	.635
Digital transformation	1.364	.090	.841	15.131	.000
ANOVA	0.000				
R Square	.7068				

a. Dependent Variable: Quality of Financial Reporting

Source: Field Data (2024)

Table 12 results indicate that there was a substantial association between digital transformation and the quality of financial reporting, as indicated by the ANOVA ($p<0.01$) and p-value of less than 0.05. Meanwhile R_2 was .7068 to imply that 70.68% of change in quality of financial reporting was determined by digital transformation while β= 1.364 to mean that for every unit change in digital transformation there 1.364 rate o change quality financial reporting.

Next was to determine how innovation readiness multiplies (i.e., to confirm whether the moderator variable is an explanatory variable). The findings of the analysis are shown in Table 13.

Table13:Moderating role of Readiness to innovation

Coefficients[a]

	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	.000	.004		.060	.952
Digital transformation	.984	.120	.607	8.207	.000
Readiness to innovation	-.261	.096	-.234	-2.713	.008
Iv x Moderator	.507	.118	.467	4.293	.000
ANOVA	0.000				
	0.0507				
R Square	0.7574				

a. Dependent Variable: Quality of Financial Reporting

Source: Field Data (2024)

The ANOVA results ($p<0.01$) demonstrate that the link between the digital transformation indicators and the quality of financial reporting in NCCG, Kenya, Kenya was significantly moderated by readiness to innovate. The moderating effect was 5.07% given that the coefficient of determination was 0.0507. Nonetheless, the effect was negative considering that the coefficient of readiness to innovation was negative and that of readiness to innovation was negative too. However, the p-value of the coefficient were all less than 0.05 to show significant effect of the coefficients. In accordance with Moron and Diokno (2023), businesses often understand the financial advantages of implementing new technologies. County governments and other organizations that embrace digital transformation can get an advantage over rivals (Lin & Hazelbaker, 2019).

.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

The study concludes that big data technology has a post give significantly high affected on quality of financial reporting ($p<0.01$; $r= 0.618$; $\beta = 0.185$) where it units change in big data technology leads to 0.185 rate change of quality of financial reporting. This is occasioned by; sourcing and collection of big data, real-time reporting during implementation of financial reporting, processing and integration data governance, information quality, effective financial reporting and effective utilization of big data technology

The s research concluded that at 5^% significance level, block chain technology has a significantly positive effects of affected the quality financial reporting ($p<0.01$; r=;0.447 =0.254) where a unit increase in block chain technology caused a rate of 0.254 increase of quality financial reporting and vice versa.; This is achieved through enhancing; fraud detection and prevention, analysing transactional data in the real time basis, and detection of associated anomalies or suspicious activities as well as enhancing data and information security and reliability. Blockchain assist provide the appropriate resistant to the cyber threat in addtion to audit efficiency. This allows for providing auditors the direct access to reliable and transparent transactional data which make it easier to independently verifies the accuracy and the completeness of the financial information. So, with blockchain, the County does not need to rely manual procedure since blockchain provides data integrity and security, reliability of audit evidence,

In conclusion, cloud computing technology has a positive significant strong effect of quality financial reporting in NCCG, Kenya ($p<0.01$; $r= 0.696$; $\beta= 0.599$). This enhanced by; cloud storage which is a fast speed single data base that allows access across different consumers in different locations. Such users are able to collaborate more easily through the online real-time arrangement. The cloud accounting ensures provision of quality financial reporting as it easy to flag errors. The automated reconciliation process had an allowance for decision making feature to everyone consumer of user of the system. These arrangement in cloud computing provide to quality financial reporting process which is then made faster, simplified and more.

In accordance with the study findings, Robotic Process Automation has had a significant effect on the quality of financial reporting at NCCG in Kenya ($p<0.01$; r= 0.5.2.5; $\beta=0.368$). RPA simplifies financial reporting through automation of functions such as email processes which provide customers' experiences in financial reporting. These automations provide for prompt receipt of replied to inquiries/requests, track responses, collecting more information, personalizing messages, pre-recorded message, optimizing email management, add-ins and integration of systems.

It was revealed that readiness to innovation has a significant moderating role on the relationship between the indicators of digital transformation on the quality of financial reporting in NCCG, Kenya, Kenya. The moderating effect was 5.07% and negatively affecting quality of financial reporting in NCCG.

Recommendations

The study recommends for Nairobi City County Government to ensure that rightly sourcing and collection of big data, employ real-time reporting during implementation of financial reporting, It is important to ensure ghat there is accurate processing and integration of fata while they ensure effective data governance so as to increase information quality.

In addition to ensuring appropriate resistance to the cyber threat and audit efficiency, the study recommends Nairobi City County Government to make sure that their block chain technology ensures high levels of fraud

detection and prevention. This should make it possible to detect anomalies or suspicious activities effectively.

The study recommends that Nairobi City County Government should always ensure that their cloud computing technology has a consistent and well protected cloud storage is capable of always delivering access across all consumers for ease of collaboration and also easily flag errors.

The study recommends for Nairobi City County Government increase it Robotic Process Automation to ensure that increasessimplicity of financial reporting through automation of functions such as email processes which provide customers' experiences in financial reporting.

Suggestions for Further Research

The study found that using digital transformation while financial reporting are adopted which affects their performance. But the study was conducted using quantitative approach which could not address qualitative concerns. So, the same study should be done using a combination of quantitative and qualitative approaches to verify the findings

The study was confined to Nairobi City County Government, which limited its generalization which means other studies should done for other jurisdictions

REFERENCES

Abdi, F. A. (2021). Determinants of quality financial reporting in County Governments in Kenya (Masters Research Project, University of Nairobi).

Abed, I. A., Nazimah, H., Mostafa, A. A., Hossam, H., Maha, S., & Elina, F.H. (2022). Creative accounting determinants and financial reporting quality: Systematic literature review. Risks, 10(76), 1-25.

Ahmad, I., Masuud, M., &Suriyanti. (2020). Competencies of apparatus and internal control system effect on the quality of financial statement information and good governance. European Journal of Business and Management Research, 5(4), 1-6.

Akhtar, D. (2016). Research Design. https://www.researchgate.net/publication/308915548_Research_Design

Alzeban, A. (2020). Influence of internal audit reporting line and implementing internal audit recommendations on financial reporting quality.

Anggaraeni, M., Purnamawati, I. G. A., & Atmadja, A. T. (2019). Pengaruh pengawasan keuangan, penerapan sistem akuntansi keuangan, dan komitmen manajemen terhadap keterandalan pelaporan keuangan pemerintah daerah (Studi kasus pada SKPD Kabupaten Badung). Jurnal Ilmiah Mahasiswa Akuntansi UNDIKSHA, 3(1), 1-12.

Bananuka, J., Nkundabanyanga, S. K., Nalukenge, I., & Kaawaase, T. K. (2019). Internal audit function, audit committee effectiveness and accountability in the Ugandan statutory corporations. Journal of Financial Reporting and Accounting, 16(1), 138-157.

Breen, O. B., Cordery, C. J., Crawford, L., & Morgan, G. G. (2018). Should NPOs follow international standards for financial reporting? A multinational study of views. Voluntas: International Journal of Voluntary and Nonprofit Organizations, 29(6), 1330-1346.

Cohen, S., &Karatzimas, S. (2019). Accounting information quality and decision-usefulness of governmental financial reporting: Moving from cash to modified cash. Meditari Accountancy Research, 25(1), 95-113.

Haryati, T. (2016). Antesedenkualitaslaporankeuanganpemerintahdaerah. Indonesian Treasury Review, 1(3), 1-18.

Hasan, M. S. (2023). The impact of digital transformation on the quality of financial reports a field study in a sample of banks listed in The Iraqi Stock Exchange. American Journal of Business Management, Economics and Banking, 8,101-120

Iravonga, J. J., Alala, P. B. O., Maingi, M., & Ngala, C. (2023). Effect of Integrated Financial Management Information Reporting System on Financial Management in County Governments, Kenya. African Journal of Empirical Research, 4(2), 14–22. https://doi.org/10.51867/ajernet.4.2.6

Kaawaase, T. K., Nairuba, C., Akankunda, B. & Bananuka, J. (2021). Corporate governance, internal audit quality and financial reporting quality of financial institutions. Asian Journal of Accounting Research, 6(3), 348-366.

Lapsley, I., Mussari, R., & Paulsson, G. (2019). On the Adoption of accrual accounting in the public sector: a self-evident and problematic reform. European Accounting Review, 18(4), 719-723.

Lin, P., & Hazelbaker, T. (2019). Meeting the Challenge of Artificial Intelligence. CPA Journal, 89, 48-52.

Mahmud, K., Joarder, M. A. & Sakib, K. (2023) Customer Fintech Readiness (CFR): Assessing customer readiness for fintech in Bangladesh, Journal of Open Innovation: Technology, Market, and Complexity, 9(2). 1-21.

Moron, C. E. & Diokno, C.O. B. (2023). Level of Readiness and Adoption on the Use of Artificial Intelligence Technologies in the Accounting Profession. Open Journal of Accounting, 12(3), 37-54. https://www.scirp.org/journal/ojacct.

Mulia, R. A. (2019). Analisisfaktor-faktor yang mempengaruhikualitaslaporankeuanganpemerintahdaerah (Studi pada PemerintahKabupatenPasaman Barat). Jurnal El-Riyasah, 9(1), 7-21

Musa, A. (2019). The Role of IFRS on Financial Reporting Quality and Global Convergence: A Conceptual Review. International Business and Accounting Research Journal 3 (1). 67-76http://ibarj.com
Nalukenge, I., Nkundabanyanga, S. K., &Ntayi, J. M. (2019). Corporate governance, ethics, internal controls and compliance with IFRS. Journal of Financial Reporting and Accounting, 16(4), 764-786
Ngala, B. M., Musau, S. (2022). Integrated financial management information system and quality of financial reporting in Nairobi city county government, Kenya. International Academic Journal of Economics and Finance, 3(7), 453-473.
Nirwana, H., &Haliah, A. (2019). Determinant factor of the quality of financial statements and performance of the government by adding contextual factors; Personal factor, system/administrative factor. Asian Journal of Accounting Research, 3(1), 28-40.
Oyugi, E. A. (2020). Effect of financial reporting quality on performance of companies listed at the nairobi securities exchange (Masters Research Project, University Of Nairobi).
Peter, M. K., Kraft, C., & Lindeque, J. (2020). Strategic action fields of digital transformation: An exploration of the strategic action fields of Swiss SMEs and large enterprises. Journal of Strategy and Management, 13(1), 160–180.
Saleem, T. (2023). Impact of Digital Transformation on Financial Reporting in Pakistan. https://www.linkedin.com/pulse/impact-digital-transformation-financial-reporting-pakistan-saleem/.
Saleh, I., Marei, Y., Ayoush, M. & Malik, A. A.. (2022). Big Data analytics and financial reporting quality: qualitative evidence from Canada. Journal of Financial Reporting and Accounting. 21(1), 83-104.
Sari, G. I., & Fadli, F. (2019). Analisis faktor-faktor yang mempengaruhi kualitas laporan keuangan daerah. JurnalAkuntansi, 7(3), 17-34.
Shuraki, M. G., Pourheidari, O., & Azizkhani, M. (2021). Accounting comparability, financial reporting quality and audit opinions: evidence from Iran. Asian Review of Accounting, 42-60 .
Soyemi, K. A., & Olawale, L. S. (2019). Firm characteristics and financial reporting quality: Evidence from non-financial firms in Nigeria. International Journal of Economics, Management and Accounting, 27(2), 445-472.
Sudaryanto, M. R., Hendrawan, M. A. & Andrian, T. (2022) The Effect of Technology Readiness, Digital Competence, Perceived Usefulness, and Ease of Use on Accounting Students Artificial Intelligence Technology Adoption. E3S Web of Conferences, 38, 1-9.
Suhardjo, Y. (2019). Faktor-faktor yang mempengaruhikualitaslaporankeuanganpemerintahdaerah (Studi kasusPemerintah Kota Semarang). JurnalIlmiah Solusi, 17(4), 1-22.
Ulaya, P. L., Rahul, N. A. & Kiwia, D.D. (2023). Impact of International Public Sector Accounting Standards (IPSAS) Adoption on Accountability and Transparency in the Tanzanian Public Sector Organizations. International Journal of Management and Commerce Innovations, 11(1), 1-9.
Vial, G. (2019). Understanding digital transformation: A review and a research agenda. The journal of strategic information systems, 28(2), 118-144.