

Coercive Isomorphism and Financial Reporting Qualities of Listed Banks in Kenya: Moderating Role of Top Management

Abstract

Purpose: The paper pursues to assess top management's moderating power on the association between coercive isomorphism on Financial Reporting Quality (FRQ).

Design/ Methodology: Descriptive research design was adopted to establish the association between predictor variables and financial reporting Qualities (FRQ). A sample size of 295 respondents was used by simple random sampling was employed Multiple regression and Pearson correlation were used for inferential statistics. The data were then scrutinized and crosschecked for completeness and clarity.

Findings: The result indicates that coercive isomorphism and top Management positively and significantly influence listed banks' financial reporting qualities. The result further reveals that top Management significantly moderates the link between coercive isomorphism and listed banks' financial reporting qualities.

Practical Implication: The study's finding is anticipated to aid in outlining the effects of Institutional isomorphism on financial reporting quality in developing economies. This motivates the Kenyan practitioners and academics to pursue training and do international approved professional bodies examinations.

Originality/Value: The study underscores the importance of top Management in coercive isomorphism, which is vital to influence financial reporting qualities.

Authors.

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