

CORPORATE GOVERNANCE AND THE FINANCIAL REPORTING PROCESS

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Abstract:

Our study approaches corporate governance in the context of the financial reporting process. From a theoretical point of view we draw on literature arguing that informational transparency connects corporate governance mechanisms and the financial reporting process with benefits for stakeholders. The empirical analysis being developed focuses on developing a corporate governance disclosure index for companies listed on the Bucharest Stock Exchange. Looking at similar studies in literature we further consider potential determinants of the disclosure index being computed. The employed research methodology relies on regression analysis. The obtained results document a low level of corporate governance disclosure and the external auditor belonging to the Big4 as a determinant of sample companies' corporate governance disclosure practices.

Keywords: Corporate governance, accounting information, financial reporting, disclosure index

JEL codes:: M41, G30