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**Investigating the impact of transparency and financial  
statements quality: A bibliometric analysis study for the  
Middle Eastern countries**

Prepared by

**ALHATO OMAR 1**  
**BUDUI G. MARIA 2**

1PhD student, Valahia University of Târgoviște, e-mail: omar\_alhato@yahoo.com  
2 PhD student, Valahia University of Târgoviște, e-mai: spidol\_colours@yahoo.com

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# Abstract

- The subjects of information transparency and quality of financial statements have been considered as a core topic for developing countries, mainly; within the Middle East.
- We are aim to make an analyze for the selected literatures with respect for the topic of quality of financial reporting through employing the method of bibliometric by using web-science data base . as well as using the software of Vos-viewer.
- This paper provide a recommendation for researchers in the future research by conducting a most thorough systematic research or employ another criterion to provide more directed research on the topic of financial reporting quality.

# Introduction

- In order for the financial data to be accessible to anyone, it must be based on a degree of transparency, and an understanding that this serves the interest of investors (Hastuti et.al 2025)
- considering that developing countries have accepted of international financial reporting standards (IFRS), Relying on the acceptance of high quality accounting standards can lead to making of more accurate and comparable financial statements with the respect to accounting information ( Ebaid, 2021) .
- the main question of the article was: **“what are the publications have examined the subject of quality financial reporting and transparency in the developing nations? “**

## Literature review- financial reporting Transparency – Middle East region

- The integration of management and the level of the complexity are affected by transparency practices within financial reporting by business events. Even so. There are many literatures that have concerted on the topic of transparency among financial statements.
- In Saudi Arabia ( Makki, 2025), evaluate the transparency of financial statement related to the economic performance . The researcher reached that stability within the Saudi economy is a consequences of the application of international financial reporting standard at the governmental level.

## **Literature review- financial statement qualities –Middle Eastern region**

- In 2025, A bibliometrical analysis study was made by Zouhour and Ghattas . The main objective for this study is the examination of the auditing quality practices - within the Middle East countries.
- This study reached a main conclusion regarding for the index of corruption within 2022; the results showed that the highest level of corruption was in Egypt, with 35 score. Even as; it reached 40, 46 in Tunisia, and Jordan.

## **Literature review- financial statement qualities –Middle Eastern region**

- Another bibliometrical study written by Amitay (2022), the researcher was analyzed the most cited publications especially in emerging nations and concerning with the topic of the quality of financial data in relation to the impact of corona virus , in addition to analyze of 29 articles. The author he observed a corona-virus and the quality of financial reporting is considered as new topic, and focused research should be conducted on this subject.

## Research Methodology and data collection

- In our study, we employed the bibliometrical analysis method for collecting the article data, so. According to Martinho and Mourao, (2020) the bibliometrical analysis method is considered as a quantitative research that offers studies within a new research technique.
- Along with the reason of preparation a bibliometrical analysis, we address the following questions:
- **Question no.1:** what are the publications are related for the subject “financial reporting quality and transparency in the middle east countries”?
- **Question no.2:** what are most citations articles that are related with our topic?
- **Question no.3:** what are the main key word and co-occurrences that are related with our topic?
- **Question no.4:** who are the main authors who have written on the subject of “financial reporting quality and transparency”?

## **A bibliometrical analysis results and discussions**

- Table no. (1) Illustrate the description of the most citations values in term of scholars – with the title of “financial statements quality and transparency .“ in addition, according for the table no.(1), Australia was the most represented country in the term of the number of citations, with five universities ( affiliations) and 370 citations. Even so, the minimum number of citations with regarding for the country that related to our topic was considered for the Saudi Arabia, with 8 universities and 233 of citations.

## A bibliometrical analysis results and discussions

**Table no. (1) The most citations countries**

<b>Description</b>	<b>Affiliations ( universities )</b>	<b>Citations</b>
Australia	5	370
United state of America	7	299
Saudi Arabia	8	233
Total	20	902

**Source: authors own creation by extracting from VOS-Viewer and  
web science**

# CO-OCCURENCES OF ALL KEYWORDS

Figure 1 , analysis of CO-OCCURENCES OF ALL KEYWORDS



# Analysis of CO-Occurrences-keyword

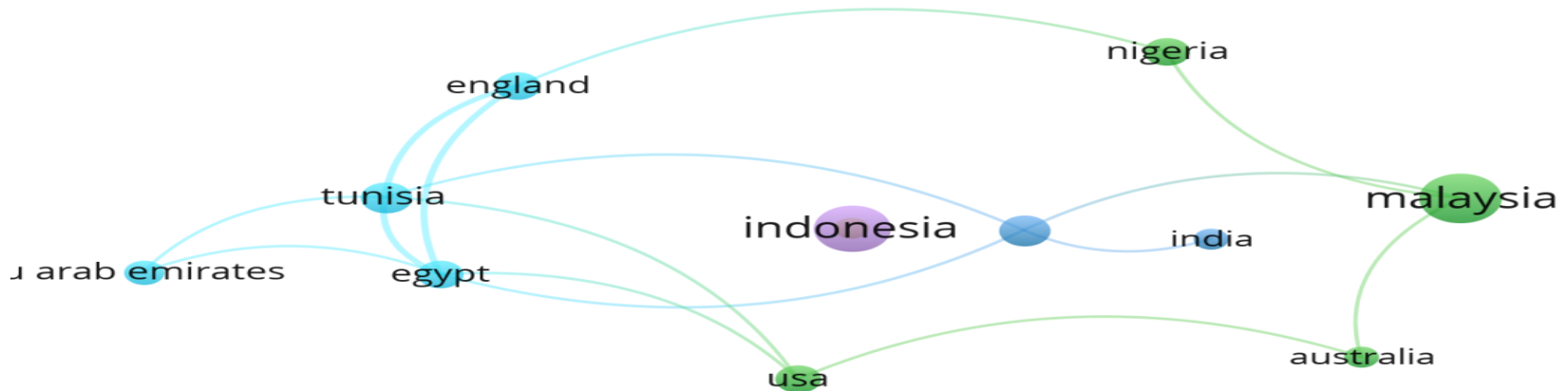
- So. By utilizing CO-Occurrences-keyword option; we are observing from figure (1). 14 clusters (groups), each nodes had characterized as the core of key words, Further, the most frequently occurring cluster was concerned with the key word of “Corporate Governance, “which was colored by grey, Indicating that this topic had been considered as a core for the quality of financial reporting. in addition , the next most frequently occurring clusters were concerned to the blue and green clusters , which were related to the keywords “ financial reporting quality “ ,and “ emerging markets “ .

## Country co-authorship analysis

- Figure no.2, presents the most frequencies (occurrences) – with regard to the country CO-authorship. Especially with the topics of “financial reporting quality and transparency”. so, we can observe from the visualization that is 10 clusters concerned with the countries, each of which has been characterized by the specific color, also. We conclude from the visualization, with regard to CO-operation between countries in our topic, that there is significant co-operation between the following countries, Malaysia, Australia, Nigeria, and the united state of America. Even so, the other countries for example, united Arab of emirates, Tunisia, and Egypt, were at the lowest level in term of co-operation.

# Country co-authorship analysis

- **Figure no . 2 - Country co-authorship analysis**



## **conclusions and limitations**

- the field of financial reporting quality has become one a basic subject that concern with organizations, primarily- for stakeholders and policy makers.
- The acceptance of international financial standards can help to increase stakeholder's confidence and enhance the transparency, which has reflected a positive impact within businesses performance.
- The current analysis was covered a long period from 2008 to 2026, and selected 100 publications relevant to our topic. So, we are concluding that the following nations - Australia, America, and Saudi Arabia - were amongst the most frequently cited countries with 370,299, and 233.

## **conclusions and limitations – CONT.**

- in terms of authors analysis; the results show Hussainey, khaled , has three articles and the highest number of citations with 91 .
- Our paper has limited only within the developing countries. We recommend the scholars in the future research to utilize more databases, such as Scopus, Google scholar, to obtain more thoroughly and comprehensive research on the financial reporting quality .

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**Thank you for your attentions**

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