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## Editorial Note

Prof. Dr. Prem Lal Joshi

Over the course of my extensive experience and scholarly contributions to accounting research and practice—including the establishment of several reputed international accounting journals—we have increasingly felt that something distinctive has been missing in the domain of business reporting. This realization gradually led to the vision of establishing a new journal dedicated specifically to this evolving field.

The scope of business reporting has expanded far beyond traditional financial statements, reflecting the evolving landscape of corporate transparency, stakeholder expectations, and regulatory developments. Modern corporate reporting increasingly incorporates broader disclosures such as sustainability, governance, and social responsibility information, enabling organizations to communicate a more comprehensive picture of value creation and accountability to stakeholders. This transformation has led to the emergence of integrated and sustainability reporting frameworks that combine financial and non-financial information to enhance transparency and decision usefulness (Dumay, Bernardi, Guthrie, & Demartini, 2016; Bachtiar, Mujannah, & Husien, 2025). While many existing journals primarily focus on accounting or finance, there remains a noticeable gap in addressing the broader and continually evolving dimensions of business reporting.

The *Journal of Business Reporting (JBR)* has been established to fill this important gap by providing a dedicated platform for rigorous interdisciplinary research and meaningful practical insights. The journal aims to foster dialogue between academia, practitioners, regulators, and policymakers, while encouraging innovative thinking on emerging reporting practices.

By bringing together perspectives from accounting, finance, sustainability, governance, technology, and communication, JBR seeks to advance both the understanding and practice of business reporting. Ultimately, the journal aspires to address the complex and ever-changing information needs of contemporary organizations and their diverse stakeholders, contributing to more transparent, accountable, and sustainable business practices.

## Objectives of the Journal

Journal of Business Reporting (JBR) aims to promote research in corporate communication, business reporting, and decision-making, bridge the gap between policymakers, professionals, and academics, encourage multidisciplinary contributions from various fields, foster creativity and critical thinking in reporting, and provide international perspectives on new problems and changes in corporate reporting and regulations.

## Scope & Coverage

The journal covers a diverse range of topics in accounting, finance, and corporate governance. Key areas include:

- (a) Management Accounting, Control, and Reporting: Focuses on budgeting, forecasting, performance evaluation, balanced scorecards, KPIs, strategic cost management, and the role of management accountants in decision-making.
- (b) Financial Accounting & Reporting; Addresses fair value reporting, integrated disclosures, IFRS compliance, income smoothing, earnings management, human resource accounting, and intellectual capital reporting.
- (c) Corporate Social Responsibility (CSR) & Sustainability: Entails ESG disclosures, sustainability reporting standards, green finance, and climate risk assessments.
- (d) Auditing and Assurance: Discusses corporate finance choices regarding funding and capital structure, risk management, ESG and sustainable finance reporting, corporate valuation, and mergers and acquisitions (M&A).
- (e) Taxation: Looks into international tax reporting, transfer pricing, tax policy, compliance behaviours, transparency in tax disclosure, and challenges posed by the digital economy.
- (f) Economics: Analyses macroeconomic impacts on business reporting, market efficiency, information asymmetry, and regulatory economics.
- (g) Corporate Governance: Examines disclosure procedures, investor interactions, board composition, audit committees, executive remuneration, and governance reforms.
- (h) Technology in Business Reporting: Focuses on cybersecurity disclosures, XBRL, digital financial reporting, and the impact of AI, blockchain, and data analytics on financial reporting.

- (i) Business Ethics and Accountability: Addresses ethical issues in financial reporting, stakeholder accountability, and whistleblowing practices.

### **Manuscript Type and Audience**

The journal publishes original and unpublished research papers (empirical, theoretical, or methodological contributions); review articles (comprehensive surveys on emerging issues); case studies addressing practical reporting challenges and innovations; policy briefs and commentaries on the implications of regulations, reforms, and standards; and book reviews that evaluate relevant scholarly or professional publications.

The journal is intended for academicians and researchers, accounting and auditing professionals, finance professionals, policymakers and regulators, corporate executives, and graduate and doctoral students.

### **Contents of the Inaugural Issue**

The inaugural issue of the JBR Volume 1 Issue No1 2026, contains five quality research articles including an editorial note. All five accepted papers were duly reviewed, revised, and accepted.

The first paper titled “***Corporate Governance Research in Sub-Saharan Africa: A Review of Literature***”, is authored by Dr. Nelson Waweru, York University, Canada, Dr. Collins Ntim, University of Southampton, U.K., Dr. Musa Mangena, University of Nottingham, U.K., and Dr. Teerooven Soobaroyen, Aston University, U.K. Their paper presents a structured literature review of corporate governance research in Sub-Saharan Africa, analysing 98 studies from 48 countries between 2000 and 2021. Findings show research is concentrated in a few countries with stock markets and Anglo-Saxon colonial histories, relying heavily on Western economic theories and quantitative approaches. Notably, top-contributing authors are largely from the African diaspora rather than African universities, highlighting their significant influence on SSA CG scholarship.

The second paper titled “***Rethinking Accountability with the Informal Economy: A Three-Logic Framework of Relational, Moral-Spiritual, and Narrative Practices***”, has been attempted by Erap M. Gultian, from Eastern Visayas State University -Tanauan Campus, Philippines. This innovative theoretical paper explores accountability in the informal economy, where street vendors and micro-entrepreneurs operate beyond formal audits and regulations. It identifies three logics of informal accountability—relational, moral-spiritual, and narrative—rooted

in trust, ethics, and community practices. The study shows that these practices, though often overlooked, are socially meaningful and coherent. It argues for greater recognition of alternative accountability systems in discussions of business reporting, sustainability, and ethical responsibility.

The third paper titled “*Artificial Intelligence (AI) As An Enabler for Business Reporting: Some Case Insights from the Indian Context*”, is attempted by **Dr. Prem Lal Joshi**, Former Professor of Accounting (Editor: IJAAS), and **Dr. Govindan Marthandan**, Adjunct Professor, MMU, Malaysia. Their paper highlights the growing role of artificial intelligence (AI) in transforming business reporting in India, particularly in financial, operational, and ESG reporting. Evidence from case studies of firms such as Tata Steel, Infosys, and Wipro shows that AI supports audit automation, fraud detection, and real-time reporting. The findings indicate that competitive pressures and regulatory initiatives like the SEBI BRSR Framework are accelerating adoption. However, data integration issues, skill gaps, and governance concerns continue to limit widespread implementation.

The fourth paper titled, “*An Empirical Evaluation of Saudi Corporate Reporting in the Light of Jenkin’s Model: Evidence from the Cement Sector*”, is authored by **Reem Abdullah Bin Rabbaa**, Teaching Assistant in Accountancy, College of Business Administration, King Saud University, Saudi Arabia, and **Dr. Khalid Al-Adeem**, College of Business Administration, King Saud University, Saudi Arabia. This innovative study evaluates how Saudi cement companies align with Jenkins’ ten reporting elements, analysing all 14 sector firms. While firms report well on financials, operations, risks, governance, and strategy, they underperform in disclosing core vs. non-core activities, opportunities, performance comparisons, and impacts of technological and regulatory changes. The findings reveal significant gaps in implementing Jenkins’ model comprehensively.

An interesting fifth and last paper titled “*Circular Economy Reporting and Financial Performance: Evidence from Nigerian Listed Manufacturing Firms*”, is authored by **Dr. James Osabuohien ODIA** and **Dr. Samuel IMHODIBIE**, from Department of Accounting, University of Benin, Benin City, Nigeria. Their paper examines how circular economy practices affect the financial performance of listed manufacturing firms in Nigeria during 2013–2022. The results show that refurbishment and renewable energy significantly enhance financial performance, while recycling and dematerialisation have positive but insignificant effects. The findings highlight the importance of transparent reporting of CE initiatives to strengthen stakeholder confidence and support sustainable business strategies.

## Acknowledgement

In this inaugural issue of the *Journal of Business Reporting (JBR)*, we have received unconditional support from many quarters and from academic colleagues across several countries. We are extremely grateful to all the emerging and established authors who contributed their scholarly research to this journal and thereby played a significant role in the success of this venture. In particular, we are grateful to Dr. Nelson Waweru, York University, Canada, for encouraging us to start this valuable new journal.

We would like to express my sincere gratitude to Dr Tariq H. Ismail, Cairo University, Egypt; Dr. Mohamed El-Deeb, October University of Modern Sciences and Arts (MSA), Egypt; Dr. Suzan Dsouza, American University of the Middle East, Kuwait; Dr. Neha Puri, ACCF, Amity University, Noida, India; Dr. K. Durga Prasad, IBS Hyderabad, India; Dr. Abdullah Sallehuddin, Universiti Tunku Abdul Rahman (UTAR), Malaysia; and Dr. G. Marathanandan, my former colleague in Malaysia, for their wholehearted support in the establishment of this new journal. Special thanks are due to Vikrant Joshi (Australia), for suggesting many valuable points in the formation of this journal.

Last but not least, we extend our sincere thanks to Vijay Kumar Jha, the publisher at ARFjournals.com, India, for kindly agreeing to launch and support this journal.

It is very hopeful that the *Journal of Business Reporting (JBR)* will provide an important venue for scholars to publish high-quality research in the area of corporate and business reporting. In order to meet the growing publication needs of academics and professionals, the journal also hopes to develop steadily over the next several years.

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