

# DO CEO ATTRIBUTES INFLUENCE FINANCIAL REPORTING QUALITY OF LISTED FIRMS IN NIGERIA? USING BIBLIOMETRIC ANALYSIS

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## Authorship Contribution Statement

The authors confirm contribution to the paper as follows: Study conception and design by Saheed Ademola Lateef. Data collection and data management by Umar Aliyu Mustapha and interpretation of results by Abdullah Bala Ado and Wahid Damilola, Olanipekun. Norfadzilah Rashid and Saheed Ademola Lateef draft manuscript preparation. The manuscript thoroughly supervised by Norfadzilah Rashid. Finally, all authors reviewed the results and approved the final version of the manuscript.

**Abstract:** The past corporate scandals have left accounting profession in doubts of its integrity, transparency and relevance. Thereby, the CEO frequently interacts with the board of directors responsible for improving the financial reporting quality (FRQ). However, this issue has been left unexplored by several researchers around the world and little studies that shows mixed results. Therefore, the study empirically examines the effect of CEO characteristics on FRQ of listed firms listed in Nigerian. This study reviewed 1,009 articles via Bibliometric analysis using Scopus database for the period of 29 years. Based on the 592 firms-year observation, the study used panel data measured by McNicholas Model. The findings indicate that the busyness of the CEO can minimizes their performance in the firms where they are in charge. Meanwhile, the result revealed that longer serving of CEOs has become experts in every aspect of the firm's operations and technicalities. This finding can assist relevant authorities to enact suitable policies that enhance the role and the quality of the CEOs in the organizations. Finally, this study presents a picture of the potential benefits to the companies, professional bodies, policymakers, and academia from considering the CEO variables like tenure and CEO busyness.

**Keywords:** *CEO tenure, CEO busyness, CEO financial expertise, financial reporting quality, Nigerian stock exchange.*