

THE IMPACT OF DATA GOVERNANCE ON CORPORATE REPORTING AND DISCLOSURE PRACTICES IN CLOUD ACCOUNTING INFORMATION SYSTEM

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Abstract

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This study explores the impact of cloud accounting on corporate reporting, focusing on data quality management (DQM), compliance, and regulatory standards. Using SmartPLS, the research examines how cloud accounting affects corporate reporting and DQM in small and medium-sized enterprises (SMEs) based on data from 250 participants. The results show that cloud accounting has a strong positive impact on corporate reporting and disclosure practices. DQM is key in making cloud accounting and reporting processes work more effectively together. Additionally, compliance with regulatory standards strengthens the connection between cloud accounting and corporate reporting, improving disclosure practices. This research helps to understand how cloud accounting can improve business reporting by enhancing data management and ensuring compliance, especially in SMEs. It also emphasizes the importance of DQM and regulatory compliance in benefiting organizations. While the study provides valuable insights into the role of cloud accounting in improving corporate governance and reporting, it suggests the need for more research on its long-term effects and ways to improve disclosure practices. The findings show that cloud accounting can enhance transparency, accountability, and trust between organizations and their stakeholders, contributing to the existing literature.

Keywords: Cloud Accounting, Corporate Reporting, Data Quality Management, Compliance, Standards, Disclosure Practices

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1. INTRODUCTION

Cloud accounting benefits businesses through flexibility, fewer data problems, and the ability to get real-time advice (Gade & Rao, 2022; Lui & Zainuldin, 2024). Also, cloud accounting positively

impacts small and medium-sized enterprises (SMEs) (Rawashdeh & Rawashdeh, 2023). Many scholars agree that cloud computing users have seen the digitalization of sustainability accounting and reporting as one of the primary key factors (Meiryani et al., 2022; Petcu et al., 2024). In the financial

management landscape, cloud accounting is the new emerging phenomenon that redefines how one manages, stores, and processes data related to one's finances (Dimitriu & Matei, 2014). However, cloud computing in accounting and finance offers businesses opportunities to streamline processes, drive innovation, and achieve strategic objectives while enhancing accessibility, scalability, cost efficiency, and security (Mishra, 2024). Also, technology has a statistically significant influence (26.6%) on attaining high-quality financial reporting, aligning with International Financial Reporting Standards (IFRS).

Moreover, adopting cloud accounting information systems (CAIS) into organizations' reporting systems has changed the methods of handling and improving financial information (Al-Nsour et al., 2021; Almasria et al., 2021; Jordão et al., 2022). In other words, CAIS is used to enhance corporate reporting and disclosure, which is helpful for data governance structures. At the same time, scholars have also suggested that data management includes the policies, processes, and frameworks that protect data's quality and accessibility, essential for cloud solutions information and often dispersed and accessed through associations (Stergiou & Psannis, 2022; Aleqab et al., 2025).

Accounting information systems (AIS) digital accounting systems enhance financial transparency, automate processes, minimize mistakes, and provide real-time data for sustainable business growth (Hussain & Khalid, 2024). In Australian accounting practices, transaction cost economics highlights the significance of program elements at both transaction and internal levels (Yau-Yeung et al., 2020). The cloud accounting information technology (IT) audit model uses big data technology to enhance Enterprise Decision Management accuracy by measuring solvency, profitability, and operational capacity. The model, utilizing K-means, rule association, and SQL statements, achieves an average accuracy of 98.37% and a recall of 97.67%. However, high-quality data has supported decision-making and provided management with insights to achieve organizational success (Sun, 2024).

Data governance, quality management, and compliance standards are the framework to ensure proper financial data management within a cloud accounting system. Data governance establishes policies, procedures, and controls for data accuracy, reliability, and compliance (Karkošková, 2023; Mahanti, 2019). However, the data management body of knowledge encompasses 11 key areas, including data governance, data architecture, data quality, and procedures, ensuring the effectiveness of data management (Dama International, 2017; Khairunisak et al., 2021). Another framework is the Data Governance Institute, focused on creating and managing the data governance program. This includes data governance, quality management and policies, and compliance (Ekundayo et al., 2023).

Effective data governance in financial institutions plays a critical role in ensuring regulatory compliance and fostering stakeholder trust (Aldboush et al., 2024). This is achieved through clear data regulations, robust cybersecurity measures, and a compliance-oriented company culture (Adeniran et al., 2024; Gordon, 2016). These elements are essential in managing financial data within cloud accounting systems, thus ensuring data integrity, regulatory adherence, and robust corporate reporting and disclosure practices. Corporate reporting prepares financial statements

for legal purposes and produces historical accounting and financial information. These technologies improve information management, decision-making, and transparency (Anwar et al., 2022; Lombardi & Secundo, 2021; Al-Okaily, 2025). Cloud accounting systems rely on effective data governance to present accurate financial data, which fosters trust and transparency in disclosure practices (Abed et al., 2022; Efunniyi et al., 2024).

Cloud accounting technologies have revolutionized financial operations, but their integration into corporate reporting and disclosure systems presents challenges related to data quality, governance, and regulatory compliance (Ayinla et al., 2024; Ibrahim et al., 2024; Aloulou et al., 2024). This study explores the impact of data governance on disclosure practices, focusing on transparency, accountability, and trust. It highlights how data governance influences financial data accuracy, compliance, and risk reduction, enhancing stakeholder trust and decision-making. Using SmartPLS, the study analyzes the relationship between cloud accounting, data management, business reporting, and rule adherence based on 250 participants. The findings emphasize the role of sound data governance policies in improving corporate reporting and disclosures, particularly in SMEs. In an age in which businesses increasingly depend on digital solutions, cloud accounting is one of the emerging ones.

RQ: How can data governance bridge the gap between technological innovation and financial transparency?

The rest of this research is divided into the following sections. Section 2 reviews the relevant literature on cloud accounting, data governance, and corporate reporting. Section 3 outlines the methodology used to analyze the data. Section 4 presents the findings and results of the study. Section 5 discusses the implications of these findings for both practitioners and researchers. Finally, Section 6 concludes the paper, summarizing the key insights and suggesting areas for future research.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

2.1. Cloud accounting on corporate reporting

Cloud accounting refers to a specific phenomenon in accounting and is transforming the primary financial data management approach, which is flexible and efficient (Prasetianingrum & Sonjaya, 2024; Tian et al., 2024).

Real-time access and efficiency make cloud accounting change how organizations manage financial data, but there are data quality and compliance issues (Katari & Ankam, 2022; Al-Hattami, 2024; Almasria et al., 2024). According to the institutional theory, regulatory and normative pressures transform organizations to gain legitimacy (Burdon & Sorour, 2020; Aldboush et al., 2023). Fraga-Lamas explored that the economy is transitioning to digital structures, and it becomes important to apply IT governance for cloud settings for the realization of artificial intelligence (AI) adoption and for enhancing the performance of any given organization in line with the standards set in this path (Fraga-Lamas et al., 2021; Al-Okaily et al., 2020). These AI-driven applications, such as predictive analytics, machine learning models, and natural language processing solutions, advance public services and internal operations (Putri, 2025).

The application of machine learning in cloud compliance offers significant potential, including automation, enhanced security, and the emerging capability of auditability. Key benefits focus on data security and regulation adherence, particularly for financial organizations, though some risks remain (Yalamati, 2024; Al-Hattami & Kabra, 2024). Additionally, integrating Big Data in accounting helps generate insights and recommendations, although challenges related to processing and utilizing large data sets persist (Theodorakopoulos et al., 2024). A cloud-based digital information architecture (DIA) model has also been proven to improve accounting information processing by 21% compared to traditional methods (Sheikh et al., 2024; Yu, 2024). Furthermore, factors like perceived benefits, organizational readiness, and external pressures have driven small and medium practices (SMPs) to adopt cloud-based client accounting, resulting in higher income and improved client relations (Ma et al., 2021).

H1: Cloud accounting has shown a positive impact on corporate reporting.

2.2. Cloud accounting and disclosure practice

Data governance and accounting computing ensure high-quality financial information for organizations as technology becomes increasingly used for financial management (Viljoen, 2021). Data quality management (DQM) is a coordinated collection of activities that address various aspects of improving data credibility to improve the quality of information generated, particularly in financial reporting (Mathijssen, 2020).

In accounting computing, DQM standardizes and provides policies for data quality, including entry, processing, and storage. It includes validation rules for proper financial transactions, audits, and data cleansing to correct errors or duplications in the system (Hernes et al., 2020; M. Al-Okaily et al., 2023).

Effective DQM involves real-time data quality tracking and monitoring using technology and machine learning (Sargiotis, 2024). This reduces manual intervention in data management and improves outcomes by detecting errors and issues before they occur. However, DQM is inextricably coordinated with compliance and regulatory obligations in accounting (Osman, 2024). Organizations must follow specific guidelines, such as the Generally Accepted Accounting Principles (GAAP) or IFRS. Maintaining and improving data quality ensures organizations meet such standards, as it sets the forcing function for credible financial reporting (N. L. Rane et al., 2024). The group identified poor data quality as a key risk, leading to increased reporting misstatements, compliance threats, institutional theory, and stakeholder trust degradation (Mandre et al., 2021).

Digital transformation and digitalization have transformed businesses and reshaped their operational processes and organizational cultures (Al-Okaily, Al-Sartawi, et al., 2022; Al-Okaily, Al-Fraihat, et al., 2022). Cloud accounting is one aspect implemented where companies are achieving a competitive advantage (J. Rane et al., 2024). In Oman, most SMEs consider cloud accounting. However, SME managers have shown a more decisive role in performing well and implementing.

H2: Cloud accounting has shown a positive impact on disclosure practices.

2.3. Moderating the role of data quality management

Internet-based software enhances real-time accounting data access but also introduces challenges in data management, quality assurance, accuracy, privacy, and security standards, which can be managed through proper practices (Ali et al., 2024). Sugahara et al. (2024) stated that firms should develop proper procedures for data collection, regularly reviewing audited data to avoid discrepancies and focus on improving data quality for better decision-making, financial statement accuracy, and stakeholder assurance. Scholars have stated that big data technologies are transforming economies into real-time utilities in public services, necessitating a digital approach in public administration to promote democratic demand growth (Bounabat, 2017; Prakash et al., 2024; Yikhno, 2024).

Moreover, Chinthapatla (2024) claimed that data engineering in the cloud, the advanced discipline in current information technology, covers the methods, equipment, and methodologies of effective data management at the cloud level. IT governance plays a crucial role in integrating AI into accounting and auditing to improve productivity and decision-making and assess its impact on society regarding transparency, accountability, and credibility (Almaqari et al., 2024). Around 250 US cloud computing organizations found that effective governance mechanisms improve performance through cost reduction, agility, security, privacy, and resource redirection, highlighting relational mechanisms' critical role in creating value (Jafarijoo & Joshi, 2024). Also, the centrality of accounting and cloud computing as determinants to cost forecasting and control in the Nigerian depository banks, and hence, the significance of the cost forecast and control to the firms' effort to minimize infrastructure costs (Sarker & Islam, 2022). Further, Reporting 4.0, a new technology that automates financial reporting processes, was implemented. It suggests an application-based reporting system that accommodates diverse stakeholders' needs for mass reporting, leveraging information technology (Alles et al., 2021; Bora et al., 2021).

H3: Data quality management moderates the relationship between cloud accounting and corporate reporting, enhancing the positive impact of cloud accounting on corporate reporting (moderating effect: $\beta = 0.016$).

2.4. Moderating role of compliance and regulatory standards

Cloud accounting is part of cloud computing, where most companies have maintained their regulatory standards in order to protect from security and privacy issues in terms of availability, accountability, and privacy-preservability (Abdulsalam & Hedabou, 2022; Xiao & Xiao, 2013; Almasria, 2022). Most multi-cloud environments in financial services include challenges like data governance, security policies, and regulatory compliance. However, the solution included advanced encryption, AI, real-time monitoring, and staff training for efficient processes and results (Katari & Ankam, 2022). Cloud accounting uses secure data encryption to prevent loss, secure the client's private financial information, and help to remain compliant (Kafi & Akter, 2023). Moreover, it has been observed that the mandated disclosures for cloud computing involve the possibility of capitalizing on implementation based on the cost, nature, and phase (Rangel, 2021). In contrast,

adequate disclosure covered the accounting guidelines based on the companies that report all primary information to the investors, including financial statements (Raimo et al., 2021).

Cloud accounting is a key driver of digitalization (Ibrahim et al., 2025). It helps SMEs in Oman obtain competitive advantages through compliance with compliance and regulatory measures (Bhat et al., 2024; Alkhwalidi et al., 2023). Institutional theory emphasizes organizations' responses to environmental forces, including security and privacy legislation and compliance challenges, requiring enhanced data governance regimes in cloud settings with encryption and AI (Gawankar & Naik, 2024). Moreover, timely policy disclosure enhances control, reduces risks, and represents the organization's interest in ethical financial reporting while adhering to regulatory requirements and stakeholder expectations (Efunniyi et al., 2024; Alkhwalidi et al., 2024).

H4: Compliance and regulatory standards moderate the relationship between cloud accounting and corporate reporting, enhancing the positive impact of cloud accounting on corporate reporting (moderating effect: $\beta = 0.002$).

3. RESEARCH METHODOLOGY

3.1. Research design

The study has adopted a quantitative analysis in which Smart PLS has been adopted through analyzing the relationship between cloud accounting, data management, business reporting, and information disclosure in SMEs. A structured

questionnaire was designed for administration amongst the participants, with special emphasis paid to the specified variables of the study.

3.2. Sample size and participants

To ensure a diverse and representative sample, 250 participants from SMEs were surveyed across various industries, including technology, finance, healthcare, retail, and manufacturing. Additionally, participants were drawn from various geographic regions, including developed and emerging markets, to enhance the generalizability of the findings. The sample included individuals of different ages, genders, educational backgrounds, and employment statuses, ensuring the study captured a broad spectrum of perspectives and experiences in cloud accounting adoption.

Table 1 shows a Likert scale questionnaire to measure various dimensions of cloud accounting (CA), data governance (DG), compliance and regulatory standards (CRS), corporate reporting (CR), and disclosure practice (DP). This approach allows respondents to express their agreement or disagreement with statements, providing a balanced view of their perceptions. For example, CA measures the ease of use, efficiency, security, and customer support, while DQM and CRS assess data accuracy, training, and regulatory compliance. The Likert scale helps quantify responses, enabling comparisons of trends and correlations across different factors and their impact on operational performance and stakeholder satisfaction.

Table 1. Questionnaire development

Variable	Reference
Cloud accounting (CA)	
1. I find cloud accounting software easy to use.	Al-Nsour et al. (2021) and Marsintauli et al. (2021)
2. Cloud accounting systems improve my efficiency in managing financial data.	
3. I trust the security measures of cloud accounting solutions.	
4. Cloud accounting allows for real-time financial reporting.	
5. I am satisfied with the customer support provided by cloud accounting vendors.	
6. I believe cloud accounting reduces operational costs for my organization.	
Data governance (DG)	
Data quality management (DQM)	
1. Data quality is regularly monitored in my organization.	Aithal and Aithal (2020) and Pozzar et al. (2020)
2. I believe our organization has effective data quality processes in place.	
3. Data cleansing procedures are routinely applied in my organization.	
4. Employees are trained on the importance of data quality.	
5. I am confident in the accuracy of the data used for decision-making.	
6. Data quality issues are addressed promptly in my organization.	
Compliance and regulatory standards (CRS)	
1. My organization complies with all relevant data protection regulations.	Zulfikar et al. (2022) and Hu et al. (2021)
2. Staff are trained on compliance with data regulations.	
3. There is a designated team responsible for compliance in my organization.	
4. My organization regularly audits compliance with regulatory standards.	
5. I believe our compliance practices are effective in mitigating risks.	
6. I feel confident that our organization adheres to ethical standards in data management.	
Corporate reporting (CR)	
1. I believe that our corporate reports provide relevant financial information.	Erin et al. (2022) and Gibbins et al. (1990)
2. Corporate reports are prepared in a timely manner in my organization.	
3. The information in the corporate reports is reliable.	
4. I find our corporate reports easy to understand.	
5. Our corporate reports comply with regulatory standards.	
6. Stakeholders are satisfied with the quality of our corporate reporting.	
Disclosure practice (DP)	
1. Our organization regularly discloses financial information to stakeholders.	Healy and Palepu (2001) and Hassan et al. (2021)
2. I believe our disclosures meet the expectations of our stakeholders.	
3. There is transparency in our organization's disclosure practices.	
4. Our organization adheres to ethical standards in disclosures.	
5. The frequency of disclosures in my organization is adequate.	
6. I am aware of the regulations guiding our disclosure practices.	

3.3. Data collection

Data was gathered from SMEs as it was done through an online Google form, with the help of a closed-ended questionnaire and obtaining permission from the institutional review board. However, the purpose of the study, participants' rights, confidentiality, and voluntary nature were explained to participants in as much detail as possible to ensure that participants' integrity and welfare were respected.

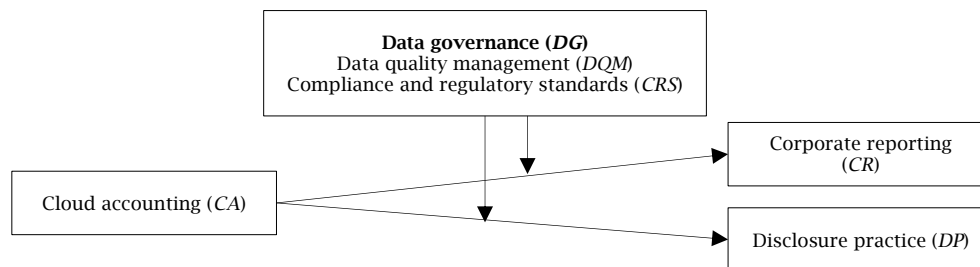
3.4. Data analysis

SmartPLS software was employed to analyze the data and the relationship of constructs through SEM. The important analyses were first constructing reliability and validity, followed by discriminant validity, model fitness, and hypothesis testing. Hence, Cronbach's alpha, composite reliability, and

average variance extracted (AVE) have been employed to test the three constructs of reliability and validity.

Figure 1 shows that *CA* is evaluated on its usability, performance, security, reliability, and service support. Under the *DG* dimension, key objectives consider processes of containing data quality and conformity to regulations and investigating responsibilities that guard against corrupting data. Both components of the assessment study, namely *CR* and *DP*, are assessed in terms of their compliance with stakeholder demands and requirements. The utilization of the Likert scale contributes to the aim of increasing the study's reliability and making the assessment of the effects of these factors relatively measurable on organizational performance and satisfaction of the various stakeholders. This structural organization makes it possible to gain a systematic view of the forces at work in these crucial organizational segments.

Figure 1. Conceptual model



Source: Authors' elaboration.

3.5. Alternative methods

In addition to the quantitative approach using SmartPLS, several alternative methods could be considered for this research. One such alternative is a qualitative approach using in-depth interviews or focus groups with SME managers, which could provide context-specific insights into the relationship between *CA*, *DG*, and *CR*. This method would allow for exploring the nuances of participant experiences and perceptions that might not be captured through structured questionnaires.

Moreover, another alternative is a mixed methods approach incorporating both quantitative and qualitative data. This would enable the research problem to be understood more comprehensively, as it would involve a combination of quantitative data that can generate significant results, whereby the qualitative part can provide the underlying factors and contextual explanation. Lastly, a longitudinal

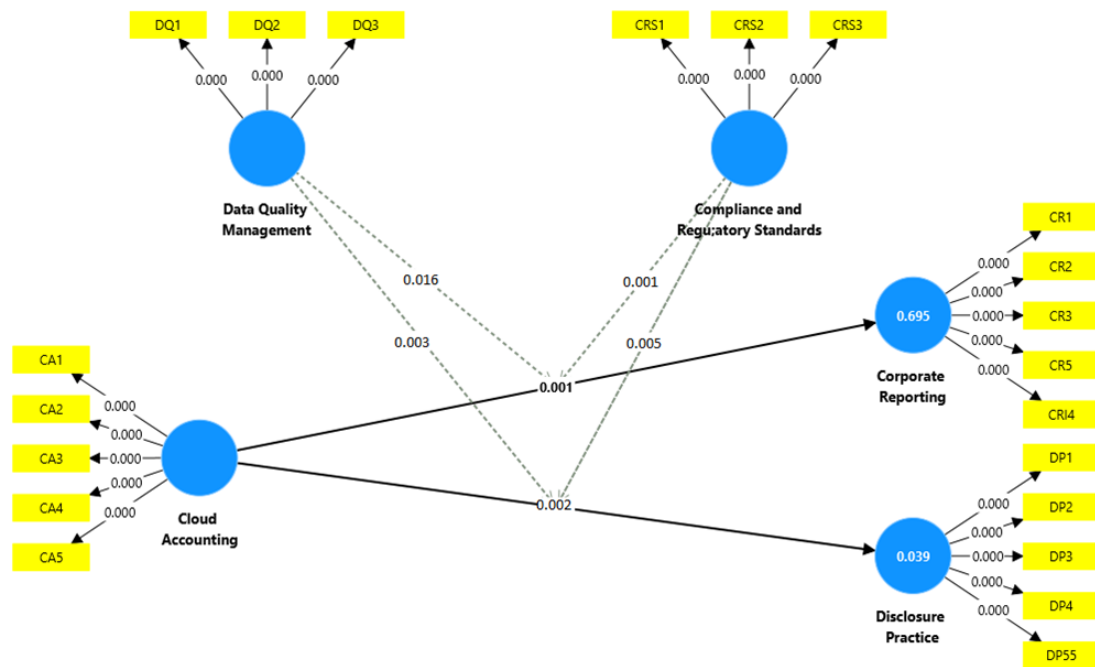
study could observe changes in *CA* adoption and its effect over time to enhance dynamic and temporal insights into the research variables.

Consequently, an experimental design could also be implemented, where participants are randomly allocated to specific conditions to test the causal effect of the *CA* systems on organizational performance and stakeholder satisfaction. This method will establish a higher evidence level by establishing cause-and-effect relationships than correlational studies.

4. RESULTS

The model in Figure 2 was taken from the SmartPLS software, and explored that the indicators are connecting as the model has shown that *DQM* and compliance regulatory standards significantly enhance *CR* through *CA*. In contrast, it has also influenced a relatively significant *DP*.

Figure 2. Overall model



Source: Authors' elaboration.

As mentioned in Table 2, 250 participants meet the requirements of demographic analysis, as it is quite diverse. The multi-dimensional age distribution reflects the majority of patients within 25–34 years (30%) and a considerable number of younger people within 18–24 years (18%). Gender is fairly evenly split, 48% male and 44% female. Education is well

off, and 52% of people have bachelor's degrees, so they are a well-read segment. Employment status: 60% are employed, while 20% are unemployed. Industry representation implies a preoccupation with technology, finance, or health. Thus, participant heterogeneity in the professional field enriches the study scope across industries.

Table 2. Demographics

Demographic category	Response options	Frequency	Percentage (%)
Age	18–24 years old	45	18
	25–34 years old	75	30
	35–44 years old	60	24
	45–54 years old	40	16
	55 years old and above	30	12
Gender	Male	120	48
	Female	110	44
	Non-binary/other	20	8
Education level	High school	25	10
	Bachelor's degree	130	52
	Master's degree	70	28
	Doctorate	25	10
Employment status	Employed	150	60
	Unemployed	50	20
	Student	30	12
	Retired	20	8
Industry	Technology	60	24
	Finance	50	20
	Healthcare	40	16

Table 3 shows that CA has excellent reliability with a Cronbach's alpha of 0.959 and a composite reliability of > 0.7 , which is acceptable for the study. Cronbach's alpha of CRS is moderate at 0.769, and the composite reliability for each item is calculated to be greater than the minimum acceptable reliability coefficients. Thus, the high reliability of the measures is established, with a Cronbach's alpha

of 0.919 for the CR measure and good composite reliability coefficients. Product reliability analysis indicated that DQM was highly reliable, with a Cronbach's alpha nominally estimated at 0.941 and high composite reliability. The DP has slightly lower reliability with a Cronbach's alpha of 0.859 and composite reliability values.

Table 3. Construct reliability and validity

<i>Categories</i>	<i>Cronbach's alpha</i>	<i>Composite reliability (rho_a)</i>	<i>Composite reliability (rho_c)</i>	<i>AVE</i>
<i>CA</i>	0.959	0.959	0.968	0.858
<i>CRS</i>	0.769	0.781	0.865	0.681
<i>CR</i>	0.919	0.926	0.940	0.757
<i>DQM</i>	0.941	0.942	0.962	0.895
<i>DP</i>	0.859	0.876	0.898	0.638

Table 4 presents correlations between categories, highlighting both high and low coefficients. *CA* shows moderate positive correlations with *CR* (0.812) and *DQM* (0.851), indicating that improved *CA* practices enhance *CR* and data quality. However, the correlation with *DP* is very low (0.166), suggesting that *CA* does not significantly impact *DP*. *CRS* show a medium positive correlation with *CR* and a low correlation with *DQM*, implying that

substantial compliance may improve reporting but has a limited impact on data quality. *DQM* is strongly correlated with *CA* (0.851) and *CR* (0.848), yet shows a low correlation with *DP* (0.150). The interaction term between *DQM* and *CA* has moderate correlations with *CR* (0.536) and *DQM* (0.575), suggesting their integration enhances efficiency.

Table 4. Discriminant validity

<i>Categories</i>	<i>CA</i>	<i>CRS</i>	<i>CR</i>	<i>DQM</i>	<i>DP</i>	<i>DQM & CA</i>
<i>CRS</i>	0.620					
<i>CR</i>	0.812	0.676				
<i>DQM</i>	0.851	0.632	0.848			
<i>DP</i>	0.166	0.085	0.151	0.150		
<i>DQM & CA</i>	0.560	0.325	0.536	0.575	0.128	
<i>CRS & CA</i>	0.324	0.401	0.311	0.319	0.029	0.638

Table 5 shows that *CA* has a very high reliability with a Coefficient alpha of 0.926. Therefore, it has internal consistency. It also shows a moderate positive relationship with *DQM* (0.809), indicating that enhanced *CA* practices have a positive link with *DQM*. However, its relationship with *CRS* is moderate and positive, equal to 0.541.

CRS have a significant positive relationship with *CR* ($r = 0.584$) and a high self-correlation ($r = 0.825$), suggesting that good compliance regulation is relevant and positively impacts sound

CR. However, its relationship with *DQM* is relatively moderate, as seen from the coefficient of 0.550. Considering the correlation, *CR*. This relationship with *CRS*, with a coefficient of 0.584, also supports this relationship, pointing towards the fact that compliance practices can enhance reporting quality. *DP* stands out in terms of the pattern of its relationship with *CA* (-0.154), *CRS* (0.008), *CR* (-0.130), and *DQM* (-0.137). These hints that positive changes in these areas are not associated with better *DP* and can be negatively related to it.

Table 5. Fornell-Larcker criterion

<i>Categories</i>	<i>CA</i>	<i>CRS</i>	<i>CR</i>	<i>DQM</i>	<i>DP</i>
<i>CA</i>	0.926				
<i>CRS</i>	0.541	0.825			
<i>CR</i>	0.767	0.584	0.870		
<i>DQM</i>	0.809	0.550	0.791	0.946	
<i>DP</i>	-0.154	0.008	-0.130	-0.137	0.798

In Table 6, *CA* items, the inter-item correlation coefficients are generally high, with the highest being with *CA1* (0.939) and *CA2* (0.931), which means internal reliability. However, all the above have been associated with *DP* items with generally negative statistical significance, and particularly, the *DPI* (-0.152) demonstrates a very low relationship, suggesting that while *CA* rises, *DP* falls. The results show a positive correlation between *CR* items, particularly between *CR1* (0.892) and *CR2* (0.927), which suggests that good *CR* is positively correlated with the quality of *CA*. The link with *DQM* is also strong, especially with *DQM3* of 0.955, showing that data quality is crucial in improving *CR*. Among the items of *CRS*, the inter-relationships are moderate, and *CRS2* appears to have the highest coefficient value, 0.858. However, it has relatively low correlation coefficients with *CA* items, and most correlations are lower than those with *CPA* items.

This might simply mean that compliance does not necessarily compel organizations to adopt *CA*. *DQM* items are also highly interrelated, particularly *DQM3* = 0.955, which indicates the social importance of data quality in organizational settings.

On the other hand, the negative relationships with the items of *DP* represent a possibility of a gap that shows an increase in data quality, which is not expected to be accompanied by a corresponding increase in *DP*. The results for the two interaction terms, *DQM & CA* and *CRS & CA*, feature some intriguing trends. This has decreased with the addition of the new independent variable across all the tables and does not depict the usual positive interaction expected from these kinds of interactions, but is positively related ($r = 0.638$). This raises questions as to the interconnections of these and other constructs that could need further research.

Table 6. Cross loadings

<i>Items</i>	<i>CA</i>	<i>CRS</i>	<i>CR</i>	<i>DQM</i>	<i>DP</i>	<i>DQM & CA</i>	<i>CRS & CA</i>
CA1	0.939	0.498	0.717	0.743	-0.152	-0.519	-0.286
CA2	0.931	0.514	0.738	0.766	-0.162	-0.502	-0.296
CA3	0.926	0.486	0.704	0.761	-0.130	-0.521	-0.284
CA4	0.930	0.484	0.682	0.735	-0.107	-0.496	-0.285
CA5	0.906	0.521	0.707	0.741	-0.157	-0.501	-0.318
CR1	0.745	0.526	0.892	0.733	-0.104	-0.476	-0.295
CR2	0.714	0.535	0.927	0.733	-0.095	-0.454	-0.263
CR3	0.538	0.439	0.792	0.610	-0.165	-0.409	-0.187
CR4	0.635	0.467	0.819	0.637	-0.124	-0.405	-0.239
CR5	0.684	0.563	0.913	0.715	-0.089	-0.489	-0.310
CRS1	0.389	0.812	0.373	0.358	0.032	-0.161	-0.234
CRS2	0.465	0.858	0.500	0.468	0.019	-0.267	-0.339
CRS3	0.469	0.805	0.541	0.508	-0.023	-0.278	-0.299
DP1	-0.092	0.065	-0.050	-0.048	0.799	0.082	0.019
DP2	-0.119	0.064	-0.086	-0.073	0.854	0.085	0.004
DP3	-0.107	-0.012	-0.134	-0.082	0.748	0.091	0.021
DP4	-0.155	-0.030	-0.133	-0.180	0.794	0.098	0.047
DP5	-0.134	-0.072	-0.122	-0.157	0.794	0.120	0.017
DQM1	0.747	0.533	0.757	0.941	-0.137	-0.542	-0.319
DQM2	0.728	0.518	0.730	0.942	-0.135	-0.496	-0.282
DQM3	0.820	0.510	0.756	0.955	-0.118	-0.545	-0.279
DQM & CA	-0.548	-0.295	-0.515	-0.558	0.118	1.000	0.638
CRS & CA	-0.317	-0.359	-0.300	-0.310	0.028	0.638	1.000

In Table 7, the goodness of fit for both models is acceptable, as presented by the standardized root mean square residuals (SRMR) values, which are 0.052. Here, the value of the *d_{ULS}* and *d_G* discrepancy reduces. This shows that the fit remains the same, but there is a slight improvement from the previous model. The Chi-square statistic reduces, meaning the observed and expected data are closer. The Normed fit index (NFI) is also slightly higher. This means that the estimated model explains the variance in the data better than the saturated model.

Table 7. Fit summary

<i>Cross loadings</i>	<i>Saturated model</i>	<i>Estimated model</i>
SRMR	0.052	0.052
d _{ULS}	0.625	0.618
d _G	0.354	0.350
Chi-square	487.290	476.927
NFI	0.887	0.889

5. DISCUSSION

The results of this study show that *DQM* and compliance with regulatory standards play a significant role in enhancing *CR* through *CA*. The data reveals a strong relationship between effective *DQM* and better *CR*, indicating that accurate and reliable data is essential for improving financial transparency. Additionally, compliance with regulatory standards is linked to improved *CR*, suggesting that organizations adhering to regulations tend to produce more reliable financial disclosures. However, despite these positive impacts, the study found that the relationship between *CA* and *DP* is weaker, highlighting that *CA* alone may not be enough to improve disclosure quality.

The reliability analysis supports the importance of data quality and *CA*, with Cronbach's alpha values of 0.959 for *CA* and 0.941 for *DQM*, demonstrating excellent reliability. These findings suggest that *CA* and data management are highly reliable factors in *CR*. On the other hand, *CRS* showed a moderate reliability of 0.769, indicating that while regulatory compliance contributes to reporting improvements, there is room for strengthening its impact on data management. Policymakers and organizations should focus on improving the integration of

regulatory standards with *CA* systems to enhance reporting quality.

The study also found strong correlations between *CA* and *CR* (0.812) and *CA* and *DQM* (0.851). This emphasizes that adopting *CA* improves data management practices and the quality of *CR*. However, the low correlation between *CA* and *DP* (0.166) suggests that simply implementing *CA* systems is insufficient to enhance corporate disclosure transparency. This weak link implies that additional efforts, such as improved governance practices or more transparent communication with stakeholders, are needed to improve *DP* alongside *CA* adoption.

Another important result is the correlation between *DQM* and *CR* (0.848), highlighting the importance of managing data effectively for accurate financial reporting. However, despite the positive relationship between *DQM* and *CR*, the weak correlation between *DQM* and *DP* (0.150) suggests a gap in how organizations manage data internally versus disclose information externally. This gap should be addressed to ensure that improvements in data quality also lead to better transparency and accountability in corporate disclosures. Thus, future studies should explore ways to bridge this gap and ensure better data management translates into enhanced *DP*.

These results show the positive impact of *CA* on *CR*, emphasizing the role of *DQM* and regulatory compliance. While *CA* enhances reporting, it does not automatically improve *DP*. A strong data governance framework is crucial, especially for SMEs. Further research is needed to explore how to sustain these practices and improve disclosure quality.

6. CONCLUSION

This study examines the role of cloud accounting in corporate reporting, emphasizing its impact on data quality management and regulatory compliance. The findings show a significant positive relationship between cloud accounting and data quality management, highlighting the crucial role of effective data governance in improving financial reporting. Compliance with regulatory standards also enhances reporting practices, although its influence is moderate compared to data quality management. These results underscore

the importance of aligning cloud accounting systems with data quality policies to optimize corporate reporting.

The study offers several managerial recommendations. Organizations, especially SMEs, should embrace cloud accounting technologies to improve data management and reporting accuracy. A firm data quality management policy should be implemented, including procedures for data validation, audits, and continuous monitoring. Additionally, organizations must establish a clear compliance framework to adhere to regulatory standards, helping to mitigate risks and enhance financial transparency. Stakeholder communication should be prioritized to foster trust and openness in reporting practices, strengthening corporate governance.

Effective data governance frameworks are essential for improving cloud accounting systems' corporate reporting and data management. Policymakers should focus on establishing national standards, incentivizing cloud adoption, and enhancing data literacy programs to support SMEs. Strengthening regulatory oversight and fostering public-private partnerships will ensure the secure adoption of cloud accounting technologies while complying with international data governance norms. These measures will enhance both reporting practices and overall business transparency.

While notable findings have been reported, the study is limited by sample size and industry concentration constraints and reflects a need for further studies to investigate the long-term impact of cloud accounting across various industries. Further studies can also explore the interaction between cloud accounting and adjusting to evolving local regulations and its promise for enhancing disclosure practices within firms. Just as technology innovations evolve, organizations need to stay ahead of emerging trends and update their cloud accounting practices as needed. Continuous improvement and flexibility are necessary to maximize cloud accounting's benefits in the ever-changing business and regulatory landscape. Despite these valuable insights, the study has limitations related to sample size and industry focus, suggesting the need for further research to explore the long-term effects of cloud accounting across various sectors. Future studies could also investigate the integration of cloud accounting with evolving local regulations and the potential for improvement in corporate disclosure practices. As technology continues to evolve, it is vital for organizations to stay ahead of emerging trends and update their cloud accounting practices accordingly. Continuous improvement and adaptation are key to maximizing the benefits of cloud accounting in the ever-changing business and regulatory landscape.

The evidence from the study shows a significant positive relationship between cloud accounting and data quality management.

The reliability of all constructs has shown significant outcomes, with cloud accounting and data quality management being the most reliable, though compliance and regulatory standards demonstrated moderate reliability only (Al-Hattami et al., 2022; Al-Okaily et al., 2025). Jordanian industrial companies pay great attention to the high quality of their financial statements and have fewer internal control systems as an important medium for clear information and data reporting recognized and valued by employees for accurate reporting

(Vo Van et al., 2024). Moreover, cloud accounting enhances data management, as in Jordan. Cloud-based accounting significantly enhances cost-reduction methods in Jordanian-listed industrial companies, potentially acquiring new regulations and enhancing competitiveness (Al-Kofahi et al., 2024; Alqudah, 2024). Further, applying big data analysis improved the enhancement of financial and accounting information by using a feedforward accounting data cleaning model for cleaning.

Disclosure practices and corporate reporting literature have been studied in various settings (Alduais, Alduais, Almasria, et al., 2022; Alduais, Almasria, & Airout, 2022), but there is a non-significant relationship between these variables and share price. Das (2022) found that disclosure practices do not relate to share prices despite standardization across firms (Das, 2022). Similarly, Hossain et al. (2018) observed that while there was a correlation between profitability factors and corporate disclosure scores, the impact on measures like operating profit was insignificant (Hossain et al., 2018). However, Sultana et al. (2022) highlighted that financial conditions and stakeholder involvement impacted disclosure practices, particularly during the COVID-19 pandemic. The analyses suggest that while increased board independence may hinder proactive information sharing, gender diversity and the presence of a risk management committee promote openness (Saha & Kabra, 2022; Alduais et al., 2023), while Kamal (2021) argued that current CSR-related disclosures are often ineffective and raise concerns about the influence of motives and culture on disclosure practices, highlighting the need for balance.

The study recommends that organizations incorporate cloud accounting technologies to enhance reporting. An effective data quality management policy would include an initial data entry convention, implementation of data validation checks facilities, and data audits' regularity (Makeleni & Cilliers, 2021). However, the process should then incorporate a compliance framework by which compliance with such standards can be guaranteed. There is also a need to embrace an stated effective stakeholder communication policy that would foster a culture of openness and corporate trust (Oladeinde et al., 2023). This should be followed by a cloud accounting continuous improvement and feedback mechanism to evaluate the practice and data quality management (Kaginalkar et al., 2021). They can help promote corporate reporting quality, increase transparency, and optimize organizational effectiveness.

As the rapid change in technology is increasing, cloud accounting might become outdated as new practices emerge. Future research is needed to keep pace with technological developments and their implications on corporate reporting.

This study uses SEM techniques to examine how cloud accounting impacts corporate reporting and data quality. The results show that regulatory compliance is important in improving reporting practices, with a moderate positive correlation. However, data quality management has the strongest effect on corporate reporting, indicating that managing data quality is crucial for better financial reporting. The study also identifies a gap between cloud accounting and local disclosures, suggesting that more work is needed to align these practices. Cloud accounting is shown to be a key part of modern business, but the study calls for further

improvement in data management and compliance. Although the findings are valuable, the study has limitations, including the sample size and focus on specific industries. Future research could explore how these practices can be sustained over time and how to improve the connection between cloud

accounting and local regulations. The study offers practical recommendations for organizations to improve reporting practices, ensure compliance, and build trust with stakeholders, especially in SMEs adopting cloud accounting.

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