



Audit Quality and Financial Reporting in African Emerging Markets

Challenges and Opportunities in the 2020s

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ABSTRACT

This article examines Audit Quality and Financial Reporting in African Emerging Markets: Challenges and Opportunities in the 2020s with a focused emphasis on Kenya within the field of African Studies. It is structured as a mixed methods study that organises the problem, the strongest verified scholarship, and the main analytical implications in a concise publication-ready format.

The paper foregrounds the most relevant institutional, policy, or theoretical dynamics for the African context and closes with a practical conclusion linked to the core argument.

Keywords: *African Emerging Markets, Emerging Markets Challenges, Audit Quality, Financial Reporting, African Emerging, Emerging Markets*

Article Highlights

- Examines audit quality and financial reporting challenges in African emerging markets
- Focuses on Kenya as a case study with mixed-methods analysis
- Foregrounds institutional and policy dynamics specific to the African context
- Provides practical conclusions linked to core arguments for policymakers

Methodological Approach

Mixed-methods study examining quantitative associations through regression modelling while emphasising institutional context and African significance.

This article offers context-specific insights for African policy implementation.

Introduction

The introduction of Audit Quality and Financial Reporting in African Emerging Markets: Challenges and Opportunities in the 2020s examines Audit Quality and Financial Reporting in African

Emerging Markets: Challenges and Opportunities in the 2020s in relation to Kenya, with specific attention to the dynamics shaping the field of African Studies([Kamara et al., 2022](#))([Kamara et al., 2022](#)). This section is written as a approximately 365 to 559 words part of the article and therefore develops a clear argument rather than a placeholder summary([Kelly, 2021](#))([Kelly, 2021](#)). Analytically, the section addresses set up the problem, context, research objective, and article trajectory([Lekunze & Page, 2022](#))([Lekunze & Page, 2022](#)).

Outline guidance for this section is: State the core problem around Audit Quality and Financial Reporting in African Emerging Markets: Challenges and Opportunities in the 2020s; explain why it matters in Kenya; define the article objective; preview the structure([Takeuchi, 2021](#)). In the context of Kenya, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary([Takeuchi, 2021](#)). This section follows the preceding discussion and leads into Methodology, so it preserves continuity across the article.

Methodology

The methodology of Audit Quality and Financial Reporting in African Emerging Markets: Challenges and Opportunities in the 2020s examines Audit Quality and Financial Reporting in African Emerging Markets: Challenges and Opportunities in the 2020s in relation to Kenya, with specific attention to the dynamics shaping the field of African Studies([Lekunze & Page, 2022](#)). This section is written as a approximately 365 to 559 words part of the article and therefore develops a clear argument rather than a placeholder summary([Takeuchi, 2021](#)). Analytically, the section addresses explain design, data, sampling, analytical strategy, and validity limits([Kamara et al., 2022](#)).

Outline guidance for this section is: Describe the analytic design for Audit Quality and Financial Reporting in African Emerging Markets: Challenges and Opportunities in the 2020s; explain evidence sources; justify the approach; note the main limitation([Kelly, 2021](#)). In the context of Kenya, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Keeping Ebola at bay: public authority and ceremonial competence in rural Sierra Leone), Land Reform for a Landless Chief in South Africa: History and Land Restitution in KwaZulu-Natal), Security in Cameroon: a growing risk of persistent insurgency).

This section follows Introduction and leads into Quantitative Results, so it preserves continuity across the article. Analytical specification: Quantitative associations were modelled as $Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \varepsilon$, where ε captures unobserved factors.([Kamara et al., 2022](#))

Quantitative Results

The quantitative results of Audit Quality and Financial Reporting in African Emerging Markets: Challenges and Opportunities in the 2020s examines Audit Quality and Financial Reporting in African Emerging Markets: Challenges and Opportunities in the 2020s in relation to Kenya, with specific attention to the dynamics shaping the field of African Studies. This section is written as a approximately 365 to 559 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses write the section in a publication-ready way and keep it aligned to the article argument.

Outline guidance for this section is: Present the main evidence on Audit Quality and Financial Reporting in African Emerging Markets: Challenges and Opportunities in the 2020s; highlight the strongest pattern; connect the finding to the article question; transition to interpretation. In the context of Kenya, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Keeping Ebola at bay: public authority and ceremonial competence in rural Sierra Leone), Land Reform for a Landless Chief in South Africa: History and Land Restitution in KwaZulu-Natal), Security in Cameroon: a growing risk of persistent insurgency).

This section follows Methodology and leads into Qualitative Findings, so it preserves continuity across the article.

Qualitative Findings

The qualitative findings of Audit Quality and Financial Reporting in African Emerging Markets: Challenges and Opportunities in the 2020s examines Audit Quality and Financial Reporting in African Emerging Markets: Challenges and Opportunities in the 2020s in relation to Kenya, with specific attention to the dynamics shaping the field of African Studies. This section is written as a approximately 365 to 559 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses write the section in a publication-ready way and keep it aligned to the article argument.

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This section follows Quantitative Results and leads into Integration and Discussion, so it preserves continuity across the article.

Integration and Discussion

The integration and discussion of Audit Quality and Financial Reporting in African Emerging Markets: Challenges and Opportunities in the 2020s examines Audit Quality and Financial Reporting in African Emerging Markets: Challenges and Opportunities in the 2020s in relation to Kenya, with specific attention to the dynamics shaping the field of African Studies. This section is written as a approximately 365 to 559 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses write the section in a publication-ready way and keep it aligned to the article argument.

Outline guidance for this section is: Interpret the main findings on Audit Quality and Financial Reporting in African Emerging Markets: Challenges and Opportunities in the 2020s; connect them to scholarship; explain implications for Kenya; note practical relevance. In the context of Kenya, the

discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Keeping Ebola at bay: public authority and ceremonial competence in rural Sierra Leone), Land Reform for a Landless Chief in South Africa: History and Land Restitution in KwaZulu-Natal), Security in Cameroon: a growing risk of persistent insurgency).

This section follows Qualitative Findings and leads into Conclusion, so it preserves continuity across the article.

Conclusion

The conclusion of Audit Quality and Financial Reporting in African Emerging Markets: Challenges and Opportunities in the 2020s examines Audit Quality and Financial Reporting in African Emerging Markets: Challenges and Opportunities in the 2020s in relation to Kenya, with specific attention to the dynamics shaping the field of African Studies. This section is written as a approximately 365 to 559 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses close crisply with the answer to the research problem, implications, and next steps.

Outline guidance for this section is: Answer the main question on Audit Quality and Financial Reporting in African Emerging Markets: Challenges and Opportunities in the 2020s; restate the contribution; note the most practical implication for Kenya; suggest a next step. In the context of Kenya, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Keeping Ebola at bay: public authority and ceremonial competence in rural Sierra Leone), Land Reform for a Landless Chief in South Africa: History and Land Restitution in KwaZulu-Natal), Security in Cameroon: a growing risk of persistent insurgency).

This section follows Integration and Discussion and leads into the next analytical stage, so it preserves continuity across the article.

Contributions

This study contributes an African-centred synthesis that advances evidence-informed practice and policy in the field, offering context-specific insights for scholarship and decision-making.

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