BÖLÜM 4

FİRMA YAPISAL ÖZELLİKLERİNİN FİNANSAL RAPORLAMA KALİTESİ ÜZERİNDEKİ ETKİSİ[1]

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GİRİŞ

Finansal raporlar, bir organizasyonun belirli bir döneme ait finansal durumunu ve performansını gösteren belgelerdir. Bu raporlar, firmanın gelirleri, giderleri, varlıkları, borçları ve sermaye yapısını içermektedir. Temelde, işletmenin finansal sağlığı ve finansal başarısı hakkında bilgi vermektedirler. Finansal raporlar aracılığıyla iyi performansa sahip olan firmalar zayıf performansa sahip olan firmalardan ayırt edilebilmekte ve karar vericilerin kolay karar almaları sağlanabilmektedir (Healy ve Wahlen, 1999). Finansal raporlamanın başlıca amacı karar almak için faydalı bilgiler sunmak olarak belirtilmektedir (Choi ve Pae, 2011). Dolayısıyla yayınlanan finansal raporların kalitesi tüm paydaşlar için önemli bir konudur.

Bir ürün olarak finansal raporları ele aldığımızda birden fazla sürecin ve paydaşın varlığıyla nihai halini almaktadır. Aldıkları eğitimlerde kazandıkları becerileri bu süreçlere entegre eden paydaşlar farklı kaynaklar (donanım ve yazılım gibi) kullanarak finansal raporları ekip çalışmasının bir çıktısı olarak paydaşlara sunmaktadır. Dolayısıyla bir ürün olarak finansal raporların kalitesi oldukça önemlidir (Eleonóra vd., 2022).

Finansal raporlama kalitesi (FRK) firmanın finansal durumunun, faaliyet performansının ve nakit akışlarının hangi derecede doğru, tam ve şeffaf olarak sunduğunu belirtmektedir (Verdi, 2006; Tang vd., 2008; Biddle vd., 2009; Alsultan ve

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Elde edilen bulgular firmanın yapısal özelliklerinin FRK üzerindeki etkisi olduğunu göstermiştir. Dolayısıyla düzenleyici kurumlar, denetçiler ve yatırımcılar gibi paydaşlar firmanın büyüklüğü, kaldıraç oranı ve kârlılığı gibi göstergelerin firmanın riskinin değerlendirilmesinde önemli faktörler olduğunu bilerek risk değerlendirme süreçlerini geliştirmelidirler. Yatırımcılar kaldıraç oranı yüksek olan ve yüksek kârlılığa sahip firmalara yatırım yapma konusunda karar vermek için daha detaylı analizler yapmalıdırlar. Düzenleyici kurumlar ve denetçiler bu firmaların sunduğu finansal bilgilerin güvenilirliğini dikkatle incelemelidirler. Düzenleyici kurumlar firmanın yapısal özelliklerinin FRK üzerindeki etkisinin farkında olarak her sektörün dinamiklerini dikkate alan ve sektörel açıdan farklılaşan denetim politikaları oluşturmalıdır. Çünkü bu yapısal özellikler her sektörde aynı ağırlıkta etki göstermeyebilir. Bu nedenle gerçekleştirilen denetimlerde sektörlere özgü faktörlerin ön planda tutulması denetim sonuçlarının daha doğru olmasını teşvik edebilir. Öte yandan büyük firmaların FRK'sinin daha yüksek olduğu düşünüldüğünde küçük ölçekli firmaların da FRK'sinin yüksek olmasını sağlayacak eğitim programları düzenlenebilir. Böylece büyük firmalara göre kısıtlı kaynağa sahip oldukları için küçük firmaların var olan kaynakları etkin bir şekilde kullanmaları sağlanabilir, iç kontrol sistemleri güçlendirilebilir ve muhasebe süreçleri etkin hale getirilebilir. Ayrıca firmalarda kurumsal yönetim kültürünün geliştirilmesi için düzenlemeler yapılmalıdır. İyi bir kurumsal yönetim yapısına sahip olmak firmaların FRK'sini geliştirebilir. Bu çalışmanın bulguları, iş dünyasının gelecekteki sürdürülebilirlik çabalarını şekillendirmede önemli bir rehber olabilir.

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