

Retraction notice: From traditional to digital: the role of XBRL adoption in improving financial statements transparency

Global
Knowledge,
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Communication

The publisher of *Global Knowledge, Memory and Communication* wishes to retract the article, Al-Okaily, M., Boshnak, H., Alkayed, H., Shehadeh, E. and Alqam M (2025), "From traditional to digital: the role of XBRL adoption in improving financial statements transparency". *Global Knowledge, Memory and Communication*, Vol. 74 Nos 9-10, pp. 3100–3113, doi: <https://doi.org/10.1108/GKMC-04-2023-0117>. It has come to our attention that there are concerns regarding the integrity of the content, including issues relating to the accuracy, appropriateness and relevance of the citations and references used. These issues raise concerns about the integrity and reliability of the article as a whole and undermine the validity of its conclusions.

As part of the investigation, the authors were provided with an opportunity to respond to the concerns raised. While the authors cooperated with the investigation, they failed to provide a satisfactory explanation to these concerns. Emerald's author guidelines and publishing ethics policies make it clear that authors bear full responsibility for checking the accuracy of references and must have consulted the works referenced to ensure their validity and alignment with the research being presented.

Following consideration of all available information, the editor-in-chief and the publisher no longer have confidence in the integrity and reliability of the article or in the conclusions drawn from it. As trust in published content is fundamental to the integrity of the scholarly record, the publisher has taken the decision to retract the article.

The decision to retract has been informed by COPE's guidelines on retractions and Emerald's publishing ethics policies. The authors of this article would like to note that they do not agree with the content of this notice. The publisher of the journal sincerely apologizes to the readers.



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