

# Corporate Governance and Environmental Discloser

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## **Abstract**

*This research focuses on the need to investigate the relationship between the characteristics of the board of directors and environmental disclosure in industrial companies in developing countries, taking into account the collection of data on companies listed on the stock exchange. The focus of the study should be on multiple variables of corporate governance mechanisms using a set of variables, for example: the role of the internal control committee in the company, the size of the board, foreign ownership, the independence of the board, in addition to taking the size of the company as a control variable, and to achieve the objectives of the study and its proposal, the current study recommends measuring environmental disclosure level. The current study relied on panel data to test the study's hypotheses. As most of the previous studies found that the level of environmental disclosure is still relatively low compared to developed countries.*

**Keywords** *Corporate Governance, Environmental Discloser, Middle-East*

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## **I. Introduction**

In the last few decades, awareness has increased around the world over the detrimental environmental effects of economic expansion. Considering that environmental disclosure is a tool to provide environmental information to stakeholders and to reflect the environmental performance of companies and concerns about various environmental issues, the demand for environmental disclosure for companies has increased as a result of the numerous risks that have affected the environment as a result of the tremendous development in the field of industrial technology. Additionally, it aids in attaining the required environmental consensus and boosting stakeholder confidence in the information presented to them. Additionally, by adopting policies that are productive and in line with societal expectations and customer demands for environmentally friendly products, it aids in enhancing the competitiveness of businesses. In order to address these environmental concerns, businesses thus become complementary to society (Alfadhel et al., 2018; Alabdullah et al, 2022; Kanan et al., 2022; Nor et al., 2020; Alabdullah., 2022; Almashhadani, 2022; Kanan et al., 2016; Alabdullah et al., 2019; Alabdullah, 2016; Almashhadani, 2022; Alfadhel et al., 2016; Rifai, 2012). The choice to serve the interests of shareholders is made by the corporation, in accordance with agency theory (Buniamin et al., 2011; AlHasimi, 2029; Kanan et al., 2025). However, AlHasimi , 2019; Alabdullah et al., 2026 ; Rouf, 2011) demonstrates that in most cases, such a case does not meet the expectations of the user since managers frequently consider their personal interests when making administrative decisions, hence widening the disclosure gap, or the difference between expected disclosure and actual disclosure. As a result, whether or not particular information is provided will likely rely on a number of variables, such as corporate governance principles (Htay et al., 2012; Alabdullah, 2016; 2018; Alabdullah et al., 2020; AL-Hashimy et al., 2020). By coordinating business goals, the corporation, through its board of directors and senior managem). According to (Said et al., 2009; Amashhadani and Amashhadani,2020; Aladullah and hmad, 2021), corporate governance traits are what lead to greater environmental disclosure in developing nations. There is a gap in previous studies in the issue of examining the audit committee variable in the relationship between corporate governance and the environmental examination represented in environmental reports. There are a few previous studies conducted in developing countries in their knowledge of the impact of the size of the board of directors, its independence, and the percentage of administrative ownership on environmental disclosure, specifically on environmental reports. The audit committee has a significant impact on environmental disclosure, specifically on the degree of environmental reports, and ensuring the quality of reports, whether they are non-financial or financial issued by the company. An audit committee is a committee whose members are experienced to suggest or introduce a commissioner's board regarding matters of internal and external audit and compliance with regulations. The effectiveness of the Audit Committee has a positive role in its impact on the level of corporate social responsibility (CSR) reports.

Accordingly, the current study recommends that the effectiveness of the audit committee has a positive relationship with the level of environmental reports.

## **II. Literature Review**

Modern subjects include environmental concerns and how to address them. This is true despite the numerous laws and groups that call for and are dedicated to protecting the environment. This is not sufficient, though, unless local residents value and preserve the environment. Therefore, it is the responsibility of society to work toward altering individual and organizational environmental behavior and to increase public knowledge of environmental problems (Ayasrah, 2019; Alabdullah, 2016; Amashhadani and Amashhadani, 2021; Kanan et al., 2017). Environmental disclosure was defined by (Ahmed et al., 2022; Darwish, 2009; Amashhadani and Amashhadani, 2021; Amashhadani and Amashhadani, 2021; Amashhadani and Amashhadani, 2022; Amashhadani, 2021 ) as a group of data points pertaining to the operation and operations of the company's environmental management and its past, present, and future financial repercussions. In order to satisfy the demands of investors and other stakeholders, more businesses are reportedly include environmental information in their yearly financial reports. As a result, the disclosure of environmental information has changed from being included in a paragraph in the annual report to the creation of independent environmental reports that are provided by businesses on their websites or in printed form. Many descriptive formats, including data, quantitative facts, figures, and remarks about the financial accounts, are used in this disclosure.

The importance of disclosure and expansion has grown significantly, according to several previous studies in the literature review, the focused on such an importance, for example (Alabdullah, et al., 2014; Ahmad et al., 2015; Nabulsi, 2011), especially since accounting information has become a significant factor in how customers in these markets make decisions. This is especially true after the emergence of international markets and other economic and social developments. Additionally, it aids in decision-making for the owners as well as other stakeholders like consumers, investors, consumer protection authorities, the environment, and the general public. However, this is grounded in the notion that these parties have reciprocal relationships with the organization, placing responsibility on meeting their wants and expectations. Thus, this serves as a foundation for its decision-making. In addition to other studies, for instance according to (Ahmad et al., 2016; Ahmad et al., 2021; Ahmad et al., 2017; Ahmad et al., 2019; Ahmad et al., 2015; Alabdullah et al., 2016; Saleh, 2015; Amashhadani and Amashhadani, 2022; Amashhadani and Amashhadani, 2020), the relative idea of transparency has various benefits for investors, creditors, project management, and other beneficiaries. It strives to improve the overall welfare of the national economy by simplifying the decision-making process and gaining from resource efficiency. The expansion of these firms' activities is facilitated by the facilities that uphold their environmental responsibilities. Contrarily, put more pressure on businesses who fail to uphold their environmental obligations, which results in decreased activity and places more of the responsibility for repairing environmental pollution-related harm on those businesses.

The demand for a variety of ethical principles, controls, procedures, and professional practices has increased as a result of economic collapses, global financial crises, and other financial issues faced by these large companies. These users of the financial statements, particularly shareholders, investors, and stakeholders, need to feel more confident in the accuracy of the information provided in the reports and financial statements (Nor et al., 2020; Fawzy, 2013; Alabdullah et al., 2016;; Alabdullah et al., 2022; Alabdullah., 2019; Alabdullah et al., 2016a). The deregulation of the financial markets, which led to an unprecedented rise in international capital flows, was observed by the whole world. This caused corporations to grow in size, which led to deficiencies in the systems in place to check managers' behavior, and it also made it more common for businesses to have financial trouble. The Enron WorldCom crisis in the United States in 2001 was the most significant of these. This led to a focus on corporate governance around the world in order to uphold the values of justice and transparency, to grant management the right to be held accountable, to protect shareholders, and to experience a decrease in the abuse of authority given to private interests (Amashhadani and Amashhadani, 2021; Amashhadani and Amashhadani, 2021; Issawi, 2013).

Corporate governance, according to Tahir (2011), is the "system, practices, laws, rules, regulations, and decisions applicable to the management, direction, organization, and monitoring of enterprises to ensure their performance so as to ensure quality and excellence in performance by selecting appropriate and effective methods to achieve plans and objectives. (Ahmad et al., 2017; Alabdullah et al., 2016; Ahmad et al., 2021; Ahmad et al., 2015; Alabdullah et al., 2016; Alabdullah ., 2019; Ahmad et al., 2016; Ahmad et al., 2019; Ahmad et al., 2021; Ahmad et al., 2015; Suleiman, 2016) noted that the Board of Directors reviews the performance of the company, evaluates its work, good management practices, and the challenge of deviations and excesses, and analyzes the causes before issuing instructions to address them and prevent their recurrence. This is done on the basis of periodic reports submitted by the executive management and the internal auditor.

### III. Conclusion

With regard to the relationships between corporate governance variables and the extent of environmental disclosure provided by financial and non-financial companies in developing countries, this research discussed the impact of corporate governance on environmental disclosure. Many previous studies found a significant positive relationship between the size of the board of directors and the extent of environmental disclosure. It also found that separating the role of the chairman of the board of directors from the role of the CEO has a positive relationship as well. It was also found that the percentage of independence of directors in the board of directors has no positive or negative relationships with the extent of environmental disclosure provided by those companies. However, it should be noted that the majority of companies in developing countries have small numbers of independent directors on their boards.

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