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THE ROLE OF THE BOARD OF DIRECTORS IN PROMOTING CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE: EVIDENCE FROM JORDAN

Abstract:

The topic of board of directors and corporate social responsibility is critical in developing nations like Jordan and studies on this subject in emerging economies like Jordan remain produced inconsistent results. This study aims to explore the effect of board of director characteristics (e.g., board independence, size, gender, experience, education level and nationality of board members) on the CSR disclosures and its dimensions comprise (environment, community, employee, and product) in Jordanian industrial firms. The study's sample consisted of 210 firm-year observations from Jordanian industrial firms from 2018 to 2022. The study used secondary data gathered from the firms' annual reports and their websites. Using panel fixed-effect regression, the findings show that the disclosure of corporate social responsibility is significantly influenced by the board's independence, size, and education level. These results support theories and arguments in the literature that companies with larger, more education boards and independent directors disclose more corporate social responsibility.

Keywords:

Board of Director, Corporate Social Responsibility and Jordan