

# **"The Effect of the Board of Directors Characteristics on the Corporate Digital Responsibility Disclosure: Applied Study on Jordanian Commercial Banks"**

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## **Abstract**

This study aimed to know the impact of the Board of Directors characteristics on the Corporate Digital Responsibility disclosure. The study population consists of 13 commercial banks in Jordan. To verify the objective of this study, correlation coefficient and multiple linear regression were used to test the study hypotheses. The study was reliance on using the data from the disclosures of JCB listed on the Amman Stock Exchange from 2010 to 2020. The independent variables were represented by (size, meetings, independence, women membership, and qualifications), and the dependent variables were represented by (Environmental, Social, Governance, and Technology). And the controlling variables were represented by (Bank Size, Bank Age, and Bank Leverage).

The results of the study showed that the Board of Directors characteristics positively affect the Corporate Digital Responsibility disclosure and that the Bank Size, Bank Age, and Bank Leverage have a role to increase the impact between them. The size and the qualifications have a positive relationship in CDR disclosure. On another hand, no positive relationship was found between the number of meetings, independence, and women membership in the Corporate Digital Responsibility disclosure. The Bank Size, Bank Age, and Bank Leverage played a role in strengthening the relationship between them. Based on the results presented above, the study recommends focusing on the Bank Size, Bank Age, and Bank Leverage because of its importance in strengthening the relationship between the Board of Directors characteristics and the digital responsibility disclosure of banks.

**Keywords:** Board of Directors' Characteristics, Corporate Digital Responsibility Disclosure, Bank size, Bank Age, Bank Leverage, Jordanian Commercial Banks.