

## Accepted Manuscript

Title: Corporate governance and operational risk voluntary disclosure: evidence from Islamic banks

Authors: Souhir Neifar, Anis Jarboui

PII: S0275-5319(17)30099-5  
DOI: <https://doi.org/10.1016/j.ribaf.2017.09.006>  
Reference: RIBAF 882

To appear in: *Research in International Business and Finance*

Received date: 6-2-2017  
Revised date: 18-8-2017  
Accepted date: 28-9-2017

Please cite this article as: Neifar, Souhir, Jarboui, Anis, Corporate governance and operational risk voluntary disclosure: evidence from Islamic banks. *Research in International Business and Finance* <https://doi.org/10.1016/j.ribaf.2017.09.006>

This is a PDF file of an unedited manuscript that has been accepted for publication. As a service to our customers we are providing this early version of the manuscript. The manuscript will undergo copyediting, typesetting, and review of the resulting proof before it is published in its final form. Please note that during the production process errors may be discovered which could affect the content, and all legal disclaimers that apply to the journal pertain.



**Corporate governance and operational risk voluntary disclosure: evidence from Islamic banks**

**Souhir Neifar**

Faculty of Economic Sciences and Management of Sfax,  
University of Sfax, Sfax, Tunisia.

[Souhir\\_ne@yahoo.fr](mailto:Souhir_ne@yahoo.fr)

**Anis Jarboui**

Higher Institute of Business Administration, ISAAS, University  
of Sfax, Sfax, Tunisia.

[Anisjarboui@yahoo.fr](mailto:Anisjarboui@yahoo.fr)

Souhir Neifar, PhD. Her research interests are in risk reporting, csr and corporate governance. She is an associate researcher at LARTIGE (laboratory of research) of University of Sfax Tunisia.

Jarboui Anis, PhD, a professor of finance and accounting at University of Sfax Tunisia. His research interests are in corporate governance, financial literacy and behavioral finance.

**Highlights**

- \* We explore the impact of the mechanisms of corporate governance on OR voluntary disclosure.
- \* OR disclosure, especially that of quality, is considered extremely interesting for investors.
- \* The risk disclosure is one of the basic elements of good corporate governance.

**Abstract**

The objective of the present paper is to explore the impact of the mechanisms of corporate governance on the informational content of Operational Risk (OR) voluntary disclosure. The

Download English Version:

<https://daneshyari.com/en/article/10226866>

Download Persian Version:

<https://daneshyari.com/article/10226866>

[Daneshyari.com](https://daneshyari.com)