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The moderating role of board diversity in the nexus between the quality of financial disclosure and dividends in Jordanian-listed banks

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Abstract

Purpose

This study covers all banks listed on the Amman Stock Exchange. It used (1) dividend-paying status, dividend changes and dividend persistence to measure dividend quality, (2) a checklist instrument consisting of 40 items to measure financial disclosure quality, (3) nationality and (4) the percentage of females and males on the board of directors to measure board diversity. Hierarchical regression analysis was employed to investigate the influence of the board diversity on the relationship between financial disclosure quality and dividend quality.


Design/methodology/approach

This study investigates the relationship between financial disclosure quality and dividend quality among Jordanian-listed banks. Moreover, it examines the moderating effect of board diversity on the relationship between financial disclosure quality and dividend quality.

Findings

The results in this work imply that banks with high financial disclosure quality have high-quality dividends. Furthermore, nationality and females on the board of directors play a main role as moderators that influence managers' motivations toward the quality of financial disclosure practices and bank dividends. This

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Originality/value

Because of the limited number of practical research on the nexus between financial disclosure quality and dividends quality, this study fills a gap in the literature by examining the relationship between them. In addition, a lack of research exists on the effects of board diversity on the nexus of financial disclosure quality and dividends quality. Therefore, this study makes an original contribution to the literature by using nationality and females and males on the board of directors as moderating variables to investigate the effects of board diversity on the relationship between financial disclosure quality and dividend quality among Jordanian banks.

Keywords

- Dividends
- Board diversity
- Disclosure
- Banks
- Jordan

Citation

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