

DISLCOSURE IN THE MALAYSIAN COMMERCIAL BANK ANNUAL

REPORTS

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ABSTRACT

The issue of in the Malaysian Commercial bank annual reports has received considerable attention by professional, researchers and investors in Malaysia. This paper attempt to extend our knowledge of the disclosure in commercial bank's annual reports. An assessments is made as to whether there is a relationship between listing status and level of disclosure. In this study total disclosure (TD) of information expected to be disclosed were calculated and the TD were applied to construct disclosure index (DI) to measure the extent of disclosure and to relate it with total assets held by the banks and total shareholder's funds. The sample for this study was made up of listed and unlisted domestic commercial banks.

The findings indicate that there is no significant association between listing status and the extent of disclosure. The extent of disclosure is also positively associated to the total assets of the banks and total shareholder's funds.