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Advances in International Accounting is a refereed, academic research annual, that is devoted to publishing articles about advancements in the development of accounting and its related disciplines from an international perspective.

In this respect, theories such as agency, political economy, legitimacy, stakeholders and accountability approach are employed to explain variations in the extent of corporate social reporting in a sample of Qatari companies. In a developing country like Qatar, banks tend to grant loans to large sized and reputable companies. Thus, large companies are expected to be highly leveraged. The results of the analysis imply that companies that are expected to be large in size, maintaining growth and are highly leveraged, are more likely to voluntary disclose social responsibility information. The result lends partial support to agency and political economy theories. According to the theories, large sized companies are more visible to the public eyes and therefore subject to more political pressure than small sized ones. In an attempt to minimise monitoring cost, they tend to voluntary disclose detailed social responsibility information. In addition, large sized companies will be targeted by pressure groups that advocate green environment and better social welfare. To assure these groups, large sized companies voluntary disclose information that highlight their contribution to a friendly environment. The proportion of the institutional investors, dispersion of individual investors and government ownership proved to have little impact on the level of CRD by the sample of Qatari companies. Given that institutional Determinants of Corporate Social Disclosure 19 investors as well as majority shareholders are concentrated within few families in a small society like Qatar, the country will then lack pressure groups similar to those operating in the developed countries; these groups exert pressure on companies and force them to disclose information that reflect their responsibilities toward the society. Dispersion of individual shareholders, on the other hand, reduces pressure on management to disclose detailed CSR information. Hence, management sees little incentives to voluntary disclose information. This lends little support to the legitimacy and stakeholders theories as well as the accountability approach. The most important conclusion that can be drawn from this study is that the support or otherwise to various theories advanced in the literature to explain why companies voluntary disclose information that reflect their involvement in the society is related to the stage of economic development reached by the country under study. The theories would gain support in developed economies more than in emerging economies. Statistics are extracted from the semi-annual report published by the website of the Doha Securities Market. It should be noted that profitable companies may prefer to retain earnings for future investments. It is also possible that profitable companies would be monitored from external investors and creditors and may disclose more information. Yet, profitable companies have the tendency to pay dividends more than the non-profitable ones. On the measurement of corporate social responsibility, self-reported disclosures as a method of measuring corporate social involvement. Academy of Management Journal, 22 3 , â€" Empirical evidence on corporate social disclosure CSD. The impact of non-financial company characteristics on mandatory disclosure in developing countries: International Journal of Accounting Education and Research, 29 1 , 62â€" Corporate social responsibility and stock market performance. Academy of management Journal, 21, â€" Evidence from an emerging economy. An iso-beta portfolio analysis. Accounting Review, 55, â€" Disclosure and comprehensiveness in an international setting. Journal of Accounting Research, 14, 10â€" Corporate financial disclosure in Canada. 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Significance levels are shown in parentheses. Corporate Governance and Investor Reaction 21 using the model in Eq. Each regression used a different governance measure as the dependent variable. There is no relationship between this variable and the company characteristics that we had hypothesized would affect this choice. In the case of CEO, the only significant independent variable was the number of years that the company had been listed. The negative sign of its coefficient indicates that the separation between CEO and board chairmanship was proportionally less in companies with longer listing histories. Table 6 also shows two other coefficients as being significant. They indicate that as the percentage of ownership by the state and legal persons increases, the company tends to have less developed sets of internal policies. A caveat is that three significant regression coefficients out of a total of 25 does not strongly dispel the possibility that the results are due to chance. Perhaps future research can shed further light on this, and other possible explanations. Furthermore, one aspect of governance is found to have an effect opposite in direction to that expected. Though a couple of significant relations are found, the possibility that these are due to chance cannot be dismissed. On the whole, we interpret these findings to imply that in the Chinese securities market, the institutional factors and infrastructure e. The segmented nature of share ownership e. One is that these two classes of owners tend to hold over half of the shares, so individual owners are in the minority and thus have proportionally limited influence. The other is that these two classes of owners may have objectives that differ from the presumed wealth maximization objective of individual owners. While the responses to board of director level governance practices may be more straightforward, those relating to internal operating processes and policies are more subject to judgmental error. Second, we have implicitly assumed that every component of governance practice plays an equally important or intensive role. Further investigation, such as focused surveys or interviews, could help to develop a more appropriate weighting scheme. Third, our measures may only capture the surface of phenomena. For example, we lack information on how outside board members are appointed. Considerations like these suggest that there is much room for increasing both the scope and depth of the investigation, in particular relating to the potential conflict of interests among the three classes of owners, the avenues that each class has to exert influence, and how these affect the operations of listed Chinese companies. 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