

## Sharia Non-Compliant Transactions and Disclosure by Islamic Banks: Content Analysis of Annual Reports

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**Abstract :** Country of origin has been found to be an important determinant of the level of corporate social disclosure. The purpose of this study is to investigate the differences of corporate social disclosure, including sharia non-compliant information, by Islamic banks. The study applies content analysis approach of annual reports of fully-fledged Islamic banks from 24 countries. International differences are found in terms of level, methods and location of disclosure.

**Keywords :** Content analysis, Corporate social disclosure, Islamic banks, Sharia non-compliant disclosure

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