

ABSTRACT

This study investigates the determinants of Integrated Reporting Disclosure Quality (IRDQ) across 76 publicly listed banks in Emerging Asian countries (Indonesia, Malaysia, India, China, Vietnam, Thailand, and Philippines) during 2020–2023 period. Using panel data regression, the effects of ESG disclosure, board independence, leverage, and firm size on IRDQ are examined. The findings reveal that ESG disclosure has a statistically significant and positive effect on IRDQ, suggesting that greater ESG transparency enhances IRDQ. Conversely, board independence, leverage, and firm size are not significantly associated with IRDQ. Given the voluntary nature of IR in Emerging Asia banking, the results underscore the importance of institutionalising ESG frameworks. This study offers policy and managerial implications for fostering credible and sustainable reporting in the regional banking firms.

Keywords: Board Independence, ESG disclosure, Firm Size, Integrated Reporting Disclosure Quality, Leverage