Annual reports of banks differ significantly from annual reports of other business entities, particularly in terms of disclosed items. The aim of this article is to investigate the level of disclosures and which factors influence the level of disclosure in the annual reports of banks in Slovenia. Design/Methodology/Approach: We have observed disclosures of all banks in Slovenia for year 2012 and 2015. The factors as used in the study are age, size, the government share, profitability and complexity of a bank. Hossain, M. (2008). The extent of disclosure in annual reports of banking companies: the case of India. European Journal of Scientific Research, 23(4), 599-680. Hossain, M., & Hammami, H. (2009). In the case of disclosure, separation of the roles of chair and chief executive will help enhance monitoring quality and reduce benefits from withholding information, which may consequently result in improved quality of reporting (Forker, 1992). In the Malaysian context, role duality is not common among listed companies but worthy of testing whether there is any impact on disclosure. H02a: There is no...
association between CEO duality and the extent of voluntary disclosure of information. Besides role duality, the position of the chair is also deemed important in improving board effectiveness. Consequently, the companies will now become ‘transparent’ and the preservation of information will be less. In the case of Malaysia, cross-directorships are common among listed companies. Disclosure in the management annual report is a form of disclosure which is not yet strictly regulated in Egypt, the thing which makes the research, in this area, necessary. Actually, what is nowadays disclosed on a voluntary basis is likely to be included in the foundations of standardization and the future regulations. The study hypothesized that four main factors would affect the extent of disclosure in the UAE, namely, the sector type (banks, insurance, industrial, and service), size (assets), debt–equity ratio, and profitability. Findings indicated that significant differences were found among sectors; however, the size, the debt–equity ratio, and the profitability were found to have insignificant association with the level of disclosure.