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## Sustainability Disclosure Practices in Islamic Banking: Do Audit Committees Matter for SDG 16?

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### ABSTRACT

**Objective:** To examine the influence of audit committee (AC) characteristics on the level of sustainability disclosure in Islamic Banks (IBs) listed on the Indonesia Stock Exchange during the period 2012–2021. **Method:** Employing a quantitative approach using purposive sampling to obtain 13 Islamic banks, resulting in 122 unbalanced panel data observations. Secondary data were collected from annual reports available on each bank's official website. Sustainability disclosure items were adopted from Jan et al. (2019) and measured using content analysis techniques. The hypotheses were tested using panel data regression with the random effects model. **Results:** The findings indicate that Islamic banks disclosed only approximately 27% of the sustainability information expected. Furthermore, the number of audit committee members and audit committee independence significantly influenced sustainability disclosure practices, suggesting that effective oversight mechanisms encourage greater transparency regarding sustainability performance. **Novelty:** Extending the literature on sustainability disclosure by providing empirical evidence from Islamic banking institutions in Indonesia over a ten-year period, highlighting the critical role of audit committee characteristics, particularly committee size and independence, in strengthening transparency and accountability practices aligned with SDG 16 (Peace, Justice and Strong Institutions).

## INTRODUCTION

Sustainability reporting provides a platform for management to distribute information regarding economic, social and environmental performance to various stakeholders (Manetti & Bellucci, 2016; Nigri & Del Baldo, 2018; Oncioiu et al., 2020). This is of course different from traditional financial reporting which only focuses on providing financial information. Apart from being a source of information for assessing a company's sustainability performance, report users can also find out how much the company has contributed to achieving the Sustainable Development Goals (SDGs).

Sustainability reporting is considered as an accountability mechanism for the use of natural resources in the provision of products and services (Abeysekera, 2022; Nazari et al., 2015; Sisaye, 2022). Tumwebaze et al., (2022) states that manufacturing companies as producers make a major contribution to environmental damage through the release of waste and gas emissions into the environment. However, the obligation to prepare sustainability reporting is not only intended for manufacturing companies. Banks are considered to be one of the businesses that indirectly contributes to environmental degradation through the financing provided to product producing industries (Chin et al., 2024; Ryszawska & Zabawa, 2018; Shair et al., 2021; Zhang et al., 2022). Therefore, it is important for banks to provide information on how their business activities do not have a negative impact on the social and environment (Staupoulou et al., 2023).

Apart from being a form of accountability, sustainability reports are believed to be the best way for organizations to gain legitimacy and improve their image in the eyes of stakeholders