

**Table V.**

Estimate results of the impact of each Shariah Governance mechanisms on AAOIFI disclosure.

	DCI		
	BOD	AC	SSB
<b>Governance</b>	0.0070*** (0.00)	0.0557*** (0.00)	0.0328*** (0.00)
<b>Constant</b>	0.6875*** (0.00)	0.5526*** (0.00)	0.6265*** (0.00)
<b>R2</b>	0.0086	0.0002	0.0080
<b>Wald Chi2</b>	35.49	151.96	290.40
<b>Prob&gt;Chi2</b>	0.0000	0.0000	0.0000

**Note:** This table shows the regression findings of governance on disclosure. With: BOD = mean of the valor allocated to every member administration; AC = mean of the valor allocated to every member of Audit Committee; SSB = mean of the valor allocated to every member of Shariah council. \*, \*\* and \*\*\* indicate significance at the 10%, 5% and 1%, levels, respectively.