

Table VI.

Estimate results of the impact of financial performance and Shariah Governance mechanisms on AAOIFI disclosure (GMM estimation).

	Coefficient	Probability
DCI_{t-1}	-1.1667**	0.04
ROA	-0.0106***	0.01
ROE	-0.0222**	0.03
NIM	0.0656**	0.03
EPS	0.0009	0.26
BOD	0.0088**	0.02
AC	0.0039***	0.00
SSB	0.0105***	0.00
Constant	0.9553***	0.00
F-statistics	41.58***	0.00
AR (1)	-2.34	0.42
AR (2)	-0.62	0.55
Hansen Test	6.32	0.17

Note: *, ** and *** indicate Significance at the 10%, 5% and 1% levels, respectively.