

Abstract

This study set out to link two fundamental topics of corporate governance: Information technology governance (ITG) and the level of electronic financial disclosure (EFD). The paper aimed to examine the extent of ITG in the UAE listed firms, the level of EFD by UAE listed firms and the association between the two variables. The researchers collected data from a sample of 103 firms listed in the financial stock markets of the UAE for the years 2016–2017. A regression analysis was used to test the relationship between the dependent and independent variables. Consequently, the study found a positive and significant relationship between ITG and EFD. From a practical perspective, this paper is aimed at the board of directors and executive managers, as IT governance is their responsibility. Furthermore, from a theoretical perspective, this paper offers a unique point of view, which adds to the literature review discussing IT governance mechanisms, and EFD. The study would also be of interest to the international investment community, regulators, policy makers and governments in the UAE, the Middle East as well as the other GCC countries.

Keywords: Information technology governance Electronic financial disclosure - UAE