

Effect of disclosure the footnotes on financial instruments: Empirical evidence from Vietnamese commercial banks

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Abstract:

The study investigates the factors that influence the level of disclosure information on commercial bank financial statements in Vietnam. The study collected data for analysis using the expected number of samples from the financial statements of 31 joint stock commercial banks in Vietnam for 5 consecutive years (from 2016 to 2020). Based on data analysis using a regression model, the study found a statistically significant relationship between the level of disclosure of financial statement disclosures and audit quality variables such as equity structure, number of board members, and bank size.

Keywords: *Commercial banks, financial instruments, information disclosure.*