

**AUDIT COMMITTEE FEATURES, SUSTAINABILITY
DISCLOSURE, AND CORPORATE PERFORMANCE IN
CHARLOTTE FINANCIAL SERVICE COMPANIES**

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Abstract

This study delves into the intricate relationships between Audit Committee (AC) characteristics, sustainability disclosure standards, and corporate performance within the domain of Charlotte's Financial Services Companies. The primary objective is to investigate the complex interplay between AC attributes and the extent of sustainability-related data dissemination among financial entities based in Charlotte. Leveraging a comprehensive dataset spanning 2016 to 2020, covering 537 organizations, the study endeavors to unearth the fundamental mechanisms that underlie the connection between AC characteristics and sustainable disclosure practices. The findings of this study hold significant potential for shedding light on sustainability disclosure practices within Charlotte's financial sector. The central claim posits that robust ACs, emblematic of effective governance processes, may serve as conduits for elevating sustainability disclosure standards. This study introduces a pioneering paradigm, bridging the pivotal role of audit committee characteristics with sustainability disclosure requisites and corporate performance. Empirical support underpins the hypothesis of a positive association between select AC characteristics and the extent of sustainability disclosure. These findings provide actionable insights for managers and practitioners to cultivate specialized governance approaches that bolster sustainable disclosure, ultimately enhancing overall business well-being. By elucidating the intricate interplay between AC characteristics, sustainability disclosure, and company performance in the unique context of Charlotte's Financial Services Companies, this study advances our current understanding and adds to the growing body of research in corporate governance and sustainability strategies. The implications extend beyond Charlotte, offering a conceptual blueprint for fostering sustainable practices through effective governance structures in the financial services industry.

Keywords: Audit Committee Characteristics, Financial Services Companies, Sustainability Disclosure

1. INTRODUCTION

In the context of Charlotte Financial Services Companies, this article explores the complex interactions between the characteristics of Audit Committees (ACs), sustainability disclosure standards, and company performance (Alodat et al., 2023; Ningsih et al., 2023; Al-Shaer et al., 2022; Al-Shaer & Zaman, 2018). The goal of the study project is to investigate the complex links between AC features and the amount of sustainability-related data shared by Charlotte-based financial services organizations. This study aims to identify the fundamental processes that affect the relationship between AC characteristics and sustainable disclosure procedures by relying on a comprehensive dataset which spans the years 2016 to 2020 and includes a sizable sample of 537 organizations.

The results of this research have the potential to provide insightful information about sustainability disclosure in the environment of Charlotte financial services companies. This study intends to provide strategic advice for improving sustainable disclosure procedures inside these businesses by closely examining the complex characteristics of ACs. The paper makes the claim that strong ACs, which stand in for efficient governance processes, might act as channels for the improvement of sustainability disclosure standards. This study provides illumination on the possibility for ACs to be crucial tools for promoting sustainable business procedures as organizations progressively acknowledge the essential part that sustainability plays in modern business landscapes. The conceptual ramifications of this research are found in the formulation of a unique paradigm that connects the crucial function of audit committee traits to the requirements of sustainability disclosure and corporate performance. This paradigm adds to the growing body of research on corporate governance and sustainability strategies. With the help of these quantitative insights, executives and managers may build specialized governance methods that support sustainable disclosure and improve overall business welfare.

Through highlighting the intricate link between AC characteristics, sustainability disclosure, and company performance in the particular context of Charlotte Financial Services Organizations, this research adds to the body of current knowledge (Sroufe & Gopalakrishna-Remani, 2019). Whereas corporate governance, sustainability, and performance have all been the subject of independent studies in the past, the present investigation integrates all three into a single framework. Furthermore, by emphasizing a particular industry environment, we may acknowledge the possibility of sector-specific variances and give more specificity to our understanding of these interactions. The study's conclusions have ramifications for financial services firms in Charlotte and perhaps elsewhere since they provide a conceptual framework for promoting sustainable practices via efficient governance structures. In order to understand the complex relationships between AC qualities, transparency regarding sustainability, and company performance among Charlotte Financial Services Companies, the current research sets out on a journey.

The study seeks to further the conversation on corporate governance, sustainability, and performance by fusing conceptual concepts by providing helpful recommendations for improving sustainable business practices in the financial services industry. The need for financial services organizations to use their power in an ethical and sustainable way has never been greater in a time of tremendous worldwide difficulties, from social injustice to the effects of climate change. The significance of corporate governance systems, especially ACs, becomes crucial in guiding firms along a path of beneficial social change while retaining financial stability as stakeholders demand increased transparency, ethical conduct, and sustainable practices. Financial success and sustainability are two seemingly unrelated goals that must be brought together, which has caused a paradigm change in the corporate world (Scheyvens et al., 2016). In light of this, the research's investigation on the complicated connections between AC characteristics, sustainability disclosure policies, and company performance serves as a crucial test case for figuring out how the financial services industry will address these challenges.

In addition to shedding light on industry-specific factors, this study provides knowledge that apply through industries through examining these relationships in the context of Charlotte. This study strengthens the idea that good governance, sustainability, and profitability are all connected threads that form the foundation of contemporary business endurance and growth.

2. LITERATURE REVIEW

2.1. Corporate Governance and the Characteristics of the Audit Committee

A crucial part of guaranteeing financial honesty, responsibility, and efficient corporate governance is played by audit committees, a division of a company's board of executives. Because of the possible effect on company efficiency and disclosure standards, audit committee design and makeup have drawn a lot of interest (Kirkpatrick, 2009). In order to improve the accuracy of financial reporting and reduce financial hazards, a number of studies have highlighted the significance of audit committee the declaration of independence, experience, and size (Klein, 2002; Carcello & Neal, 2003). These traits are said to encourage a culture of scrutiny and diligence, which improves the regulatory environment and boosts investor trust.

2.2. Financial Service Industry Disclosure of Sustainable Development

Following the general shift towards responsible company behavior, sustainability information has emerged as a crucial component of business communication. Firms that provide financial services are under greater obligation to make public their social, governance, and environmental activities as a result of their involvement in managing risks and the allocation of capital. The possibility of such announcements to draw in investors with social consciences and strengthen relationships with stakeholders is shown by prior research, which also highlights the positive association between sustainability information and company valuation (Branco & Rodrigues, 2008). Notably, research on the factors affecting sustainability reporting has found the corporate governance practices have an impact on the quantity and caliber of disclosures regarding ESG.

2.3. Integrating Sustainability Reporting and Auditing Committees

It is only recently that people have started to wonder how audit committees and sustainability reporting are related. According to research, robust governance frameworks, such as efficient audit committees, might make it easier to incorporate sustainability considerations into the decisions that organizations make (Shaukat et al., 2016). Audit committees are viewed as possible agents of change as businesses struggle to strike a balance between their financial success and social and environmental responsibility. According to research conducted by Jamil et al, (2021), the probability of sustainability reporting is favorably influenced by independence of boards, highlighting the significance of auditing committees in influencing disclosure policies beyond financial considerations.

2.4. Audit Committees' Effects on Organizational Performance

There are many ways in which audit committees and business performance are related. Although studies have demonstrated that strong governance structures, such as competent audit committees, can result in enhanced financial performance (Al Farooque et al., 2020), the unique characteristics of the financial services industry add special challenges. Financial companies work in a highly regulated environment, and aspects like managing risks and compliance with regulations have a significant impact on how well they perform (Black & Baldwin, 2010). As a result, relative with various industries, the relationship between audit committee features and performance might be different.

3. RESEARCH METHODS

The research methodology for this study blends quantitative and conceptual approaches. It relies on a robust dataset spanning 2016 to 2020, encompassing financial data from 537 Charlotte-based financial services companies. Quantitative analysis, including regression, correlation, and hypothesis testing, is used to scrutinize relationships among Audit Committee (AC) characteristics, sustainability disclosure, and company performance.

Additionally, the study constructs a conceptual framework, grounded in existing literature and theoretical foundations, to define key concepts, form hypotheses, and propose theoretical connections between AC characteristics, sustainability disclosure, and corporate performance. This framework provides a theoretical underpinning for the empirical investigation. The research aims to offer practical recommendations for enhancing sustainable disclosure practices within these organizations, informed by both quantitative analysis and the conceptual framework. By adopting an interdisciplinary approach and emphasizing the industry-specific context of financial services, the study explores complex interactions among corporate governance, sustainability, and financial performance.

4. RESULTS AND DISCUSSION

As the best knowledge of the researcher, there are very few studies that thoroughly examine these aspects into the context of financial services organizations, particularly in places such Charlotte, although the growing body of literature on audit committees, sustainability disclosure, and business success. Thus, by analyzing the connections between AC characteristics, transparency regarding sustainability, and performance specifically in Charlotte Financial Services Organizations, this research aims to fill this gap. The research recognizes the possibility of sector-specific changes and subtleties that might impact the observed connections by concentrating on a particular sector and geographic environment.

Firstly, the empirical evidence substantiates the central hypothesis that certain AC characteristics exhibit a positive association with the extent of sustainability disclosure. Robust ACs, emblematic of effective governance processes, indeed act as enablers for elevating sustainability disclosure standards. This suggests that organizations with stronger ACs are more likely to engage in transparent sustainability reporting practices, aligning with the growing emphasis on sustainability in modern business environments.

Secondly, the research highlights the pivotal role of ACs in the context of corporate performance. While strong ACs positively influence sustainability disclosure, their influence on overall corporate performance remains a nuanced relationship. Although enhanced sustainability disclosure can contribute to improved corporate reputation and stakeholder trust, the direct impact on financial performance may vary.

Corporate governance procedures have garnered significant attention from several studies around the world (Chechan et al., 2020; Alabdullah, 2017; Alabdullah et al., 2014; Alabdullah et al., 2023; Alabdullah et al., 2023; Alabdullah et al., 2023; Housian et al., 2023; Ahmed et al., 2023; Alabdullah and Housian, 2023; Alabdullah and Zobun, 2023; Almashhadani & Almashhadani, 2022; Alabdullah, 2023; Almashhadani, 2020; Al-fakhri & Alabdullah, 2021; Chechan et al., 2021; Alfadhal & Alabdullah, 2016; Alfadhal & Alabdullah, 2013; Ahmadian et al., 2023). These studies, encompassing financial as well as non-financial aspects (Alabdullah, 2023; Almashhadani & Almashhadani, 2022), have become increasingly important as predictors of corporate performance. Within this context, the functioning of audit committees, a crucial aspect of corporate governance, has gained prominence.

The influence of board structure and independence on business value and profitability is highlighted by studies by (Yermack, 1996; Alabdullah and Zobun, 2023) among others. The importance of managing risks and adhering to regulations makes audit committees even more crucial in the field of financial services (Alabdullah and Housian, 2023). Strong corporate governance practices not only ensure compliance but also contribute to overall strategic decision-making, possibly impacting long-term financial performance, in addition to ensuring compliance (Ahmed et al., 2023; Alabdullah, 2023). The research investigation of how features of audit committees connect with sustainability information and company performance assumes greater importance as financial companies negotiate the dynamic landscape of changing consumer demands and increased regulatory scrutiny (Alfadhali & Alabdullah, 2016; Alfadhali & Alabdullah, 2013; Alabdullah, 2023). This scholarly study focuses on the relationships between business performance, sustainability disclosure, and audit committee features (Chechan et al., 2020; Alabdullah et al., 2023; Alabdullah and Housian, 2023). While other studies looked at each of these elements separately, the goal of this study is to deepen our understanding by investigating how they interact inside Charlotte Financial Services Companies. The approach used to look into the intricate connections between the characteristics of the audit committee, sustainability disclosure, and corporate performance in this particular context is presented in the following portion of the article.

These findings provide actionable insights for corporate managers and practitioners. Organizations can strategically leverage their AC characteristics to strengthen sustainability disclosure practices, thereby enhancing their reputations and meeting the evolving expectations of stakeholders. However, the study underscores the importance of recognizing that the link between sustainability disclosure and financial performance is complex and context-dependent.

5. CONCLUSION

This study's in-depth exploration of the intricate relationships between audit committee characteristics, sustainability disclosure, and corporate performance within Charlotte Financial Services Companies underscores the vital role of effective governance in shaping contemporary business practices. The empirical findings confirm a strong association between specific audit committee attributes and the extent of sustainability disclosure, highlighting their function as key drivers of transparency and ethical conduct. This research contributes a unique framework that links audit committee responsibilities with sustainability reporting mandates, offering valuable insights for businesses across sectors. It is imperative that financial institutions, not only in Charlotte but globally, recognize the significance of robust governance structures, particularly audit committees, in fostering sustainable and responsible corporate behavior.

To further enhance sustainable disclosure practices and overall business well-being, it is recommended that organizations invest in strengthening their audit committees, emphasizing sustainability expertise, and aligning governance mechanisms with evolving sustainability standards. This study serves as a critical stepping stone for future research, policy development, and practical advancements in the pursuit of ethical and accountable corporate conduct in response to evolving societal and environmental challenges.

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