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Digital Capability, Environmental, Social, and Governance Disclosure, and Bank Profitability: Evidence from Lebanese Banks

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Digital Capability, Environmental, Social, and Governance Disclosure, Bank Profitability, Return on Assets, Lebanese Banking Sector, Intangible Assets

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This study investigates whether digital capability and environmental, social, and governance disclosure are associated with bank profitability in Lebanon, a setting rarely examined in the joint digitalization–sustainability literature. Using a quantitative archival design, we analyze observations from five Lebanese banks over 2022–2024. Return on assets serves as the dependent variable. Digital capability is proxied by intangible-asset intensity (intangible assets / total assets), and environmental, social, and governance is captured by a binary indicator of disclosure presence. Descriptive statistics, Pearson correlations, and pooled ordinary least squares regression are employed. The digital capability proxy shows a negative, marginally suggestive association with return on assets, while environmental, social, and governance disclosure bears no detectable relationship with profitability. These results indicate that, in Lebanon's crisis-affected banking environment, the short-run profitability effects of intangible accumulation and sustainability disclosure were not clearly observable. The paper contributes context-specific evidence from an under-explored, institutionally constrained banking system and demonstrates how measurement limitations and macroeconomic stress can shape observed relationships between digital capability, environmental, social, and governance disclosure, and financial performance.

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Conflict of Interest

The authors declare that there is no conflict of interest regarding the publication of this paper.

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