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**COMPANY SECRETARY CHARACTERISTICS AND FINANCIAL  
REPORTING TIMELINESS: MODERATING ROLE OF THE AUDIT  
COMMITTEE CHAIRPERSON'S ACCOUNTING AND INDUSTRY  
EXPERTISE**



**DOCTOR OF PHILOSOPHY  
UNIVERSITI UTARA MALAYSIA  
FEBRUARY 2025**

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COMMITTEE CHAIRPERSON'S ACCOUNTING AND INDUSTRY  
EXPERTISE**



**Thesis Submitted to  
College of Business,  
Universiti Utara Malaysia,  
in Fulfilment of the Requirement for the Degree of Doctor of Philosophy**



**Kolej Perniagaan**  
(College of Business)  
**Universiti Utara Malaysia**

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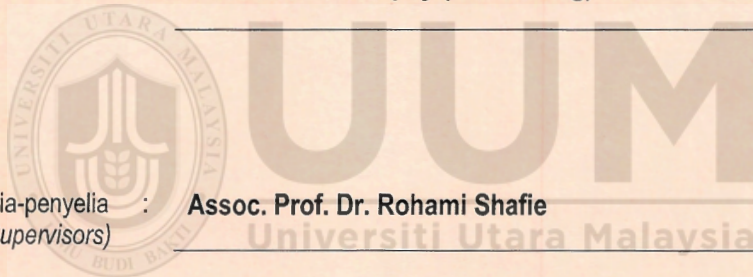
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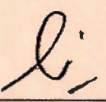
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## **Abstract**

Most studies in financial reporting timeliness have focused on the mechanisms of corporate governance and top management. However, studies on the role of the company secretary in financial reporting timeliness are limited, even though the role of the company secretary in the area is very critical. Consequently, this study examines the relationship between the characteristics of a company secretary, namely the role of duality, gender, ethnicity, age, tenure and financial expertise on financial reporting timeliness. Additionally, this study examines the audit committee chairperson's accounting and industry expertise as a moderator in the relationship between the characteristics of the company secretary and financial reporting timeliness. The sample for this study consisted of 594 observations of non-financial companies listed on the primary market of Bursa Malaysia from 2017 to 2022. This study employed Feasible Generalised Least Squares panel regression to analyse the data. The findings show that an older company secretary may increase the financial reporting timeliness. However, a dual role as a chief financial officer, a female company secretary and a long-tenured company secretary may reduce the financial reporting timeliness. Meanwhile, the ethnicity and financial expertise of the company secretary have no relationship with financial reporting timeliness. In addition, audit committee chairs with accounting and industry expertise also moderate the relationship between gender and tenure of company secretary with financial reporting timeliness. The findings of this study provide insights to the government, regulators, legislators, professional bodies, investors, academicians and other users of financial reporting regarding the influence of the company secretary and the role of the audit committee chairperson on financial reporting timeliness. These could affect relevant laws, policies, and standards that seek to improve corporate governance.

**Keywords:** Company secretary; Chief financial officer; Audit committee chairperson; Financial reporting timeliness; Financial reporting lag

## Abstrak

Kebanyakan kajian mengenai ketepatan masa pelaporan kewangan telah memberi tumpuan kepada mekanisme tadbir urus korporat dan pengurusan atasan. Walau bagaimanapun, kajian mengenai peranan setiausaha syarikat mengenai ketepatan masa pelaporan kewangan adalah terhad, walaupun peranan setiausaha syarikat di sini adalah sangat kritikal. Justeru, kajian ini mengkaji hubungan antara ciri-ciri setiausaha syarikat iaitu peranan dualiti, jantina, etnik, umur, tempoh perkhidmatan dan kepakaran kewangan terhadap ketepatan masa pelaporan kewangan. Selain itu, kajian ini mengkaji kepakaran perakaunan dan industri bagi pengerusi jawatankuasa audit sebagai penyederhana dalam hubungan antara ciri-ciri setiausaha syarikat dan ketepatan masa pelaporan kewangan. Sampel bagi kajian ini merupakan 594 pemerhatian terhadap syarikat bukan kewangan yang tersenarai di pasaran utama Bursa Malaysia dari tahun 2017 hingga 2022. Kajian ini menggunakan regresi panel Kuasa Dua Terkecil Boleh Digeneralisasikan bagi menganalisis data. Penemuan menunjukkan bahawa setiausaha syarikat yang lebih tua boleh meningkatkan ketepatan masa pelaporan kewangan. Walau bagaimanapun, dua peranan sebagai ketua pegawai kewangan, setiausaha syarikat wanita dan setiausaha syarikat yang telah lama berkhidmat, boleh mengurangkan ketepatan masa pelaporan kewangan. Sementara itu, etnik dan kepakaran kewangan setiausaha syarikat tidak mempunyai hubungan dengan garis masa pelaporan kewangan. Di samping itu, pengerusi jawatankuasa audit dengan kepakaran perakaunan dan industri juga menyederhanakan hubungan antara jantina dan tempoh jawatan setiausaha syarikat dengan ketepatan masa pelaporan kewangan. Dapatan kajian ini memberi pandangan kepada kerajaan, pengawal selia, penggubal undang-undang, badan profesional, pelabur, ahli akademik dan pengguna lain pelaporan kewangan mengenai pengaruh setiausaha syarikat dan peranan pengerusi jawatankuasa audit terhadap ketepatan masa pelaporan kewangan. Ini boleh memberi implikasi kepada undang-undang, dasar dan piawaian yang berkaitan dalam usaha untuk menambah baik tadbir urus korporat.

**Kata kunci:** Setiausaha syarikat; Ketua pegawai kewangan; Pengerusi jawatankuasa audit; Ketepatan masa pelaporan kewangan; Selang masa laporan kewangan

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## Table Of Contents

<b>Certification Of Thesis Work.....</b>	<b>iii</b>
<b>Permission To Use .....</b>	<b>iv</b>
<b>Abstract.....</b>	<b>v</b>
<b>Abstrak.....</b>	<b>vi</b>
<b>Acknowledgment.....</b>	<b>vii</b>
<b>Table Of Contents .....</b>	<b>viii</b>
<b>List Of Tables .....</b>	<b>xi</b>
<b>List Of Figures.....</b>	<b>xiii</b>
<b>List Of Abbreviations .....</b>	<b>xiv</b>
<b>CHAPTER ONE INTRODUCTION .....</b>	<b>1</b>
1.1 Introduction .....	1
1.2 Background of the Study .....	1
1.3 Problem Statement .....	9
1.4 Research Questions .....	18
1.5 Research Objectives .....	18
1.6 Significance of the Study .....	19
1.6.1 Theoretical Significance.....	19
1.6.2 Practical Significance .....	23
1.7 Scope of the Study.....	25
1.8 The Organisation of the Study .....	28
<b>CHAPTER TWO LITERATURE REVIEW .....</b>	<b>30</b>
2.1 Introduction .....	30
2.1.1 Company Secretary in Malaysia.....	30
2.2 Definition of Financial Reporting Quality .....	38
2.3 Measurements of Financial Reporting Quality .....	40
2.4 Definition of Reporting Timeliness.....	48
2.5 Measurements of Reporting Timeliness.....	49
2.6 Determinants of Reporting Timeliness .....	51
2.7 Company Secretary Characteristics and Financial Reporting Timeliness ...	57
2.7.1 Role Duality .....	58
2.7.2 Gender .....	62
2.7.3 Ethnicity .....	67
2.7.4 Age .....	72
2.7.5 Tenure.....	75
2.7.6 Financial Expertise .....	79
2.8 Moderating Role of Audit Committee Chairperson's Accounting and Industry Expertise.....	82
2.9 Theories on Reporting Timeliness .....	86
2.9.1 Agency Theory .....	86
2.9.2 Upper Echelon Theory .....	87

2.9.3	Resource Dependency Theory .....	87
2.9.4	Risk Aversion Theory .....	88
2.9.5	Stakeholders Theory.....	89
2.9.6	Stewardship Theory.....	90
2.9.7	Conclusions .....	91
2.10	Summary of the Chapter .....	92
<b>CHAPTER THREE RESEARCH METHODOLOGY .....</b>		<b>94</b>
3.1	Introduction .....	94
3.2	Underpinning Theory .....	94
3.2.1	Agency Theory .....	95
3.2.2	Upper Echelon Theory .....	97
3.2.3	Resource Dependence Theory.....	99
3.3	Theoretical Framework .....	102
3.4	Hypotheses Development.....	104
3.4.1	Role Duality .....	105
3.4.2	Gender .....	107
3.4.3	Ethnicity .....	110
3.4.4	Age .....	112
3.4.5	Tenure.....	114
3.4.6	Financial Expertise .....	116
3.4.7	The Moderating Effects of Audit Committee Chairperson's Accounting and Industry Expertise on Financial Reporting Timeliness. ....	118
3.5	Sample Selection and Data Sources .....	128
3.6	Research Models .....	131
3.7	Measurement of Variables .....	133
3.7.1	Measurement of Dependent Variable.....	133
3.7.2	Measurement of Independent Variables.....	135
3.7.3	Measurement of the Moderating Variable.....	139
3.7.4	Measurement of the Control Variables .....	140
3.8	Chapter Summary.....	146
<b>CHAPTER FOUR RESULTS AND DISCUSSIONS .....</b>		<b>150</b>
4.1	Introduction.....	<b>150</b>
4.2	Descriptive Statistics.....	<b>150</b>
4.2.1	Dependent Variable.....	150
4.2.2	Independent Variables and Moderating Variable.....	153
4.2.3	Control Variable .....	155
4.3	Diagnostic Tests .....	157
4.3.1	Outliers .....	157
4.3.2	Normality Tests .....	158
4.3.3	Heteroskedasticity Test .....	161
4.3.5	Multicollinearity Tests .....	163
4.4	Result of The Regression Analyses.....	167
4.5	Results of Control Variables .....	<b>178</b>
4.6	Result of the Moderating Effect of the Audit Committee Chairperson's Accounting and Industry Expertise. ....	<b>181</b>

4.7 Additional Analyses .....	<b>188</b>
4.7.1 Sub-sample Before, During, and After the extension of the Period for Issuance of the Financial Report Due to the COVID-19 Pandemic	188
4.7.2 Separate Sample Based on Big 4 and Non-Big 4 Auditors .....	199
4.7.3 Separate Sample Based on the Gender of the Company Secretary	208
4.7.4 Interaction Between Company Secretary, Ethnic, and Financial Expertise .....	215
4.8 Alternative Measurements .....	217
4.8.1 Alternative Measurement of Dependent Variable-Audit Reporting Lag	217
4.8.2 Alternative Measurements of Independent Variables: Tenure (below and after 11 years), Age (below and after 52 years).....	224
4.9 Robustness Tests .....	229
4.9.1 Endogeneity Tests .....	229
4.9.2 Misspecification Test .....	234
4.10 Summary of Results from the Additional Analysis .....	234
4.11 Summary .....	237
<b>CHAPTER FIVE SUMMARY AND CONCLUSIONS .....</b>	<b>239</b>
5.1 Introduction .....	239
5.2 Overview of The Study .....	239
5.3 Implications of the Study .....	248
5.3.1 Theoretical Implications.....	248
5.3.2 Practical Implications .....	251
5.4 Limitations of the Study .....	254
5.5 Future Studies.....	255
5.6 Conclusions .....	256
References .....	<b>259</b>

## List Of Tables

Table 2.1 Comparison of the Company Secretary's Appointment Legal Framework	31
Table 2.2 Comparison of the Company Secretary's Appointment Legal Framework .....	34
Table 2.3 What Good Looks Like .....	37
Table 3.1 Summary of Final Sample and Observations.....	130
Table 3.2 Distribution of Sample Companies by Industry.....	130
Table 3.3.....	147
Summary of Definition of the Variables.....	147
Table 4.1.....	151
Descriptive Statistics of Dependent Variable (FRL) .....	151
Table 4.2.....	153
Descriptive Statistics of Dependent Variable (FRL) based on industry .....	153
Table 4.3.....	156
Descriptive Statistics of Independent Variables (Company Secretary Characteristics) .....	156
Table 4.4.....	159
Summary of Normality Test.....	159
Table 4.5.....	162
Breusch-Pagan/Cook-Weisberg Test for Heteroscedasticity .....	162
Table 4.6.....	162
Durbin–Watson Test for Autocorrelation .....	162
Table 4.7.....	166
Correlation Matrix of Study Variables.....	166
Table 4.8.....	167
Summary of VIF Test .....	167
Table 4.9.....	169

Results of FGLS Regression of FRL (Direct and Interaction).....	169
Table 4.10.....	192
Sub-samples before, during, and after the extension of period for issuance of the financial report due to the COVID-19 pandemic (Direct relationship) .....	192
Table 4.11.....	197
Subsamples before, during, and after the extension of periods for the issuance annual report due to the Covid-19 Pandemic (Interaction).....	197
Table 4.12.....	206
Separate Sub-Samples Based on Big 4 Firms and Non-Big 4 Firms.....	206
Table 4.13.....	213
Results for Sample Based on Gender.....	213
Table 4.14.....	216
Result of Interaction Company Secretary Ethnic and Financial Expertise .....	216
Table 4.15.....	222
Results for Alternative Measurement of Dependent Variable-Audit Reporting Lag .....	222
Table 4.16.....	227
Results for Alternative Measurement of Independent Variables .....	227
Table 4.17.....	232
Regression Results of Study Model Using Lagged Value of Independent Variables .....	232
Table 4.18.....	233
Stage Least Square Test (2SLS).....	233
Table 4.19.....	234
Result of Ramsey RESET Test .....	234
Table 4.20.....	236
Summary of Results from the Additional Analysis .....	236

## List Of Figures

Figure 1.1 Audit Reporting Lag for Indonesia, Malaysia and Singapore .....	12
Figure 3.1 Research Framework .....	104
Figure 4.1 Graphical Distributions of Residuals Normality .....	160
Figure 4.2 Graphical Distributions of Residuals Normality .....	161



## List Of Abbreviations

AAS	The Advocates Association of Sarawak
AC	Audit Committee
AC	Audit Committee
ACC	Audit Committee Chairperson
ACCAIE	Audit Committee Chairperson Accounting and Industry Expertise
ACMEET	Audit Committee Meeting
ACSIZE	Audit Committee Size
ARL	Audit Reporting Lag
BIG4	Big 4 Auditors
BOD	Board of Directors
CEO	Chief Financial Officer
CFO	Chief Financial Officer
CGM	Corporate Governance Monitor
CSAGE	Company Secretary Age
CSETHNIC	Company Secretary Ethnic
CSFEXP	Company Secretary Financial Expertise
CSRD	Company Secretary Role Duality
CSTENURE	Company Secretary Tenure
EXT	Extension to Submit Financial Report
FASB	Financial Accounting Standards Board
FGLS	Feasible Generalised Least Squares
FRL	Financial Reporting Lag
FRQ	Financial Reporting Quality
FSIZE	Firm Size
GCC	Gulf Cooperation Council
IASB	International Accounting Standards Board
ICSA	The British Institute of Company Secretary
IFRS	International Financial Reporting Standard
LEV	Leverage
MACS	Malaysian Association of Company Secretaries
MAICSA	The Malaysian Institute of Chartered Secretaries and Administrators
MB	The Malaysian Bar
MBRS	Malaysian Business Reporting System
MCCG	Malaysia Code on Corporate Governance
MIA	Malaysian Institute of Accountants
MICPA	Malaysian Institute of Certified Public Accountants
MTB	Market-To-Book
R&D	Research and Development
RDT	Resource Dependency Theory
ROA	Return on Asset
SLA	Sabah Law Society
UET	Upper Echelon Theory

# CHAPTER ONE

## INTRODUCTION

### 1.1 Introduction

This chapter introduces the rationale for examining the effect of company secretaries' characteristics on financial reporting timeliness. The problem statement, research questions, and research objectives come after a discussion of the study's background and the reasons for conducting the study. The significance and scope of the study are then discussed. Finally, the thesis outline is presented.

### 1.2 Background of the Study

This twenty-first century has been a challenging century for companies, and corporate accounting scandals are on the rise (Wang & Goyal, 2019; Liu, 2024). Herath & Albaqi, 2017; Anuforo, Joel, & Ndirmbitah, 2024; Yamen & Can, 2023) argue that the rise in accounting scandals globally is a sign of a problem with financial reporting quality (FRQ). This is because the problem begins with minor misstatements or earnings management in quarterly financial reports that are considered insignificant but eventually develop into full-blown fraud and result in materially misleading annual financial statements (Rezaee, 2002; Calvin, 2024; Madah Marzuki, Nik Abdul Majid, Abu Bakar, Abdul Wahab, & Mohd Sanusi, 2024).

Following the recent accounting scandal, FRQ has become a very important issue (Al-Qublani, Kamardin, & Shafie, 2020; Ngo & Nguyen, 2024; Toukabri & Kateb, 2023; Schumann, Thun, Dauth, & Zulch, 2024). According to the Financial

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