

Title

Impact of ownership structure on the level of voluntary disclosure: a study of listed family-controlled companies in Malaysia

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Abstract

This paper investigates the level of voluntary disclosure in the annual reports of listed companies in Malaysia by examining the impact of ownership structure. A mixed methods approach was adopted to analyse the content and level of information disclosed voluntarily in companies' annual reports. Family-controlled companies tend to voluntarily disclose information in relation to external factors and global conditions. Most family-controlled companies provide financial warnings in their disclosures. Studies that examine a voluntary disclosure practice by family-controlled companies in Malaysia are limited. As such, little is known about the effect of ownership structure on the level of voluntary disclosure.