

**UNIVERSITI TEKNOLOGI MARA**

**THE EFFECT OF CORPORATE  
GOVERNANCE AND HUMAN  
CAPITAL ON INTEGRATED  
REPORTING OF TOP 100  
MALAYSIAN PUBLIC LISTED  
COMPANIES: THE MODERATING  
ROLE OF BOARD GENDER  
DIVERSITY**

**NUR ZHARIFAH BINTI CHE ADENAN**

Thesis Submitted in fulfilment  
of the requirements for the degree of  
**Master of Science**  
**(Accountancy)**

**Faculty of Accountancy**

**July 2022**

## **ABSTRACT**

Integrated reporting is a tool that assists stakeholders in understanding how a company performs and making more sustainable decisions. The purpose of this study is to investigate the Integrated Reporting's existence of public listed companies and examine the relationship amongst corporate governance mechanisms (board size, board independence, managerial ownership, audit committee, and CEO Duality), human capital (Muslim directors, postgraduate directors, boards with accounting and law background, and director's age), and integrated reporting in the top 100 Malaysian public listed companies for the years ended 2018, 2019, and 2020, as well as board gender diversity as a moderator. The annual reports of the top 100 corporations listed on Bursa Malaysia's main board for 2018, 2019, and 2020 were examined using content analysis to determine the firm's integrated reporting. STATA 16 was used to perform descriptive statistics, correlation, and multiple regression analysis using the Ordinary Least Squares (OLS) method. The study results revealed that board size, managerial ownership, audit committee, CEO duality, Muslim directors, and directors with a law background significantly influence the existence of integrated reporting of public listed companies in Malaysia. The most significant variable that influences the existence of integrated reporting is the audit committee. The moderating effect of the board's gender diversity on the association between corporate governance mechanisms, human capital, and integrated reporting showed that the board gender diversity moderates the relationship between the audit committee, Muslim directors, board age, and integrated reporting. The significance of the study is to highlight the increasing awareness of recent research and the company's attention to the benefits of IR among publicly listed companies worldwide and specifically in Malaysia. In line with the International Integrated Reporting Council's current recommendation; thus, this study may contribute to a better understanding of the need to provide transparent information on the company's actual performance and assist stakeholders in making some assessments about the company's operations.

## ACKNOWLEDGEMENTS

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

In the name of Allah the Most Merciful and The Most Gracious, my highest praises and gratitude to Allah SWT who has bestowed upon me His blessings and love throughout this journey.

First, I would like to convey my deep appreciation to my supervisor Prof Dr.Roshima Haji Said for her valuable and constructive teachings, support and guidance during the learning and teaching processes during the planning and development of this research work. Her willingness to give her time so generously is greatly appreciated.

I would like to thank Universiti Teknologi MARA (UiTM) especially my faculty, the Faculty of Accountancy (UiTM Shah Alam and Kedah) for giving me the chance to enrol in this Master of Science (Accountancy, AC750) programme, and for their support, assistance and guidance. Special thanks to Dr Ida Suriya, Coordinator of Programmes who has been supportive and understanding.

My utmost gratitude too goes to my husband Rosmadi bin Mamat and my parents Che Adenan bin Hj Mohd Shiraj and Fauziah binti Haji Ahmad for their undivided support and encouragement during my entire study life which has pushed me to this level today. Next, I extend my sincerest thanks to ALL my friends who have helped me so much in becoming a better student and a better person. May Allah bless you all the way till Jannah.

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