



# The Role of Company Secretary's Strategic Dimensions in Enhancing Corporate Governance and Financial Reporting Quality: A Review

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**Abstract.** The evolution of the role of the company secretary has shifted from an administrative role to a governance advisor. Company secretary, as the guardian of governance, is significant to the organisation because it plays a more strategic role in promoting organisational transparency, ensuring regulatory compliance and facilitating efficient decision-making. To investigate whether the company secretary can influence the strategic effectiveness of the board and financial reporting disclosure, this study followed the PRISMA paradigm by reviewing eleven peer-reviewed empirical studies from reputable sources such as ScienceDirect, Emerald, and Scopus. The study discovered that five key strategic dimensions are critical to the effectiveness of the company secretary, namely professional competence, organisational structure, Disclosure and transparency of information, ethical values and responsibilities, and risk, compliance, and cultural. These dimensions demonstrate company secretaries' growing importance in a variety of organisational contexts and demonstrate the wider strategic value they add to governance procedures. This analysis makes the case that the company secretary should be moved from a supporting role to a key, strategic participant in the boardroom as governance expectations continue to change. The results of this study also lay the groundwork for future studies on how to better integrate the company secretary's strategic dimensions into governance frameworks so that their contributions are acknowledged, formalised, and in line with the requirements of contemporary corporate supervision.

**Keywords:** company secretary, corporate governance, dimension.

## 1.0 Introduction

Effective governance has long been thought to be based on corporate transparency. But over the years, a number of financial scandals have damaged public trust and sparked valid questions about whether the current systems actually enforce responsibility. These

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incidents highlight the necessity of systems that consistently guarantee stakeholders receive timely and correct information. The continued existence of these discrepancies emphasises how urgent it is to create more robust and cohesive systems to protect the integrity of information. In this regard, audited annual reports become essential avenues for building investor trust by accurate and transparent disclosure in addition to serving as regulatory instruments.

The strength of the organisation's governance structure and the commitment of the board of directors are directly related to the credibility of financial reporting (Beekes, Brown, & Zhang, 2016). Therefore, the company secretary plays a crucial role in this situation, but the significant role of the company secretary is frequently overlooked. The company secretary plays a crucial role in supporting board operations, ensuring compliance with legal requirements, and serving as a conduit between external stakeholders and corporate leadership (Xiuli, Semba, & Fang, 2025). The dual role shows how crucial the company secretary to facilitating clear and consistent business communication. Notably, the title "Company Secretary" might differ depending on the country. For example, it is called "corporate secretary" in the United States and Indonesia, but "company secretary" is still used in the majority of Commonwealth nations and the Netherlands. In China, it is known as the "board secretary" (Halim, Lokman, & Othman, 2023). Regardless of the nomenclature, the directors and the company's operations are under the control of the company secretary.

In Malaysia, early in 2017, Act 777 of the Companies Act 2016 was effective, which progressively came into force on January 31, 2017. The law was changed to reflect economic growth and foster a more vibrant corporate climate, prompting the revisions to this act. It aims to expedite commercial transactions while also attending to the demands of the Malaysian corporate sector (Halim et al., 2023). The company secretary is one of the legislative changes made to company law as an outcome of the Companies Act of 2016.

The shifts in the company secretary's appointment show that the role has grown in significance and that the company secretary's reputation has grown (Halim et al., 2023). From advising on administrative concerns to today advising the board of directors on governance issues, the company secretary's roles, duties and responsibilities have changed with time. For example, as stated in item 2.2 of the Malaysian Code on Corporate Governance (MCCG) 2017, the nominated company secretary must be qualified and competent to offer corporate governance advice, adhere to legislation, and assist in the application of corporate governance procedures in order to guarantee the board's efficacy. Managing stakeholder participation and communication on corporate governance matters is another role of the company secretary. Therefore, the study highlights the role of company secretary's strategic dimensions and provides insights into how these strategic dimensions might improve and enhance corporate governance and financial reporting quality.

## 2.0 Methodology

For studies in the field of corporate governance, to obtain unbiased findings, systematic review is one of the widely used methods (Teixeira & Carvalho, 2024). The systematic review method by blocking unnecessary information and identifying relevant and key

samples. According to Di Vito & Trottier, (2022), this systematic review can also make past studies, namely replication studies, which are different from conventional methods. This is because the systematic review method can produce outputs by following more accurate guidelines.

This study uses a PRSIMA systematic review study where through this review it is possible to identify exclusion criteria, enable the detection of bias and most importantly, be able to define research questions more accurately. This study uses Scopus, Emerald and Science Direct data mining to identify review studies. The selection of these three databases is due to the undeniable credibility of these three by publishing quality articles. Strict procedures and journal update every three months to avoid unethical journal production (Martin-Martin, Orduna-Malea, Thelwall & Delgado Lopez-Cozar, 2018).

For this study, several keywords were used, namely the use of the keywords "Company Secretaries" OR "Board Secretaries" OR "Secretaries". Then the final search string included "Corporate Governance" or "Financial Reporting Quality". All derivatives of the word "Company Secretaries" OR "Board Secretaries" OR "Secretaries" were found using the term "Company Secretaries" OR "Board Secretaries" OR "Secretaries". To identify all deviates associated "Company Secretaries" OR "Board Secretaries" OR "Secretaries". This study focuses on the field of social science, namely finance, management and business. The selection of articles is only on empirical data and only articles written in English. Next, the selection of articles from 2010 to 2025 is selected that are related to company secretary, corporate governance and financial reporting quality.

The results of the search, a total of 265 records were found using the search string as stated above. Following this, 262 articles that used the criteria and were ranked at the end of this article were re-evaluated for suitability by carefully reviewing the synopsis, article caption and main content. The removal of 251 articles made only eleven articles (Figure 1) identified that were suitable for the characteristic company secretary of company secretary, corporate governance and financial reporting quality. By using this method, the review remains comprehensive yet focused, allowing for a deeper understanding of the strategic dimensions through which Company secretaries add value in modern corporate governance frameworks.

### **3.0 Results and Discussions**

Once confined to routine administrative duties, the role of the company secretary has undergone a fundamental transformation in modern corporate governance. Empirical findings indicate that company secretaries are now central not only to strategic oversight, but also to promoting transparency, ensuring accountability, and maintaining legal and ethical compliance across the organisation (Figure II). A systematic review of eleven empirical studies identifies five strategic dimensions (Table 1) that shape corporate governance effectiveness: professional competence, governance structures, disclosure and transparency of information, ethical values and responsibilities, and risk, compliance, and cultural context company secretary.

### 3.1 Strategic Dimension 1: Professional Competence

Most articles support that the professional competence and expertise of company secretaries can improve corporate integrity. Several studies in China (Xing, Duan, Hou, 2019; Zhang, Li, Dai, & Fu, 2024; Sun, Zhu, & Wang, 2023) found that company secretaries with a legal background improve the quality of corporate governance. Company secretaries with legal expertise can improve the readability of annual reports (Sun et al., 2023), which in turn is an indicator of the level of transparency and professionalism of the company secretary in communicating with stakeholders. Expertise in law, international affairs, and accounting can also improve the accuracy of earnings management forecasts (Xing et al., 2019; Sun et al., 2023). Company secretaries with a legal background can also reduce the risk of litigation, but the study conducted by Zhang et al. (2024) also found that company secretaries with financial expertise are very exposed to the market and can increase the risk of litigation.

In addition, a highly educated company secretary background has been found to increase cognitive capacity (Chen, Li, Wang, & Yu, 2025), where the ability to interpret and critical thinking subsequently improve the quality of interaction with stakeholders. Chen et al. (2025) also found that the level of education of the company secretary increases the complex understanding and transparency of disclosure in the environmental, social and governance (ESG) context. Therefore, although professional competence is important, it needs to be balanced because high expertise combined with high power will create collusion.

### 3.2 Strategic Dimension 2: Governance Structures

Through past studies, the position of the company secretary is as a liaison and shield for the board in the organisational system between the power and responsibility between the board, management, and external parties. For example, companies in Netherlands that have 2-tier governance characteristics, the separation of the board of directors and management functions, cause the role of the company secretary to be unclear, causing conflict so that it has two roles, namely bearing the burden of compliance and at the same time being a strategic advisor (Peij & Bezemer, 2021).

However, Nowland, Chapple & Johnston (2021) emphasize that the effectiveness of corporate governance is not based on structure but on the board communicating. Therefore, the role of the company secretary is very important as a facilitator of communication and guardian of procedures. In addition, studies conducted in China (Chen et al., 2025; Xiuli, et al., 2025), which also has the characteristics of 2-tier governance but in a hybrid form where the board of directors has dominant power and the management board exists in functions within different power limits. This finding shows that the board secretary, who has the characteristics of education and expertise, has an important role in carrying out corporate governance functions such as transparency of disclosure, readability of reports, litigation risk, and ESG performance (Chen et al., 2025; Zhang et al., 2024; Sun et al., 2023).

This finding shows that the effectiveness of the corporate governance structure depends on the trust and space given to the company secretary. A balanced position in the organisational hierarchy makes the company secretary able to influence the ability to contribute to the organization. Therefore, the combination of the company secretary with roles such as company financial officer can reduce earnings management and subsequently increase audit efficiency. However, a study conducted in China (Huang, Wang, Yu, & Zhu, 2023) found that a company secretary who has a dual role can reduce the quality of disclosure and increase agency costs, and according to Peij & Bezemer (2021), dual roles make the burden of the company secretary heavier. Therefore, the structure of the company secretary must be ideal, where the functions and roles of the company secretary must be clear and balanced to control the risk of abuse of power.

### **3.3 Strategic Dimension 3: Disclosure and transparency of information**

Transparency and communication are the main measures in corporate governance. The company secretary plays a very important role, not only as a minute keeper or file manager but also in determining the style of corporate communication of the company, which plays a role in ensuring that the annual report is easy to understand and sent on time so that relevant information can be received by investors. When the information is vague and technical, it will increase the cost of audit fees due to the hard work of the auditor to understand the report.

This clearly shows the relationship between the expertise of the company secretary and the readability of the report. The study of Sun et al. (2023) found that company secretaries who have a legal and international background make the report easy to read. Similarly, the study of Chen et al. (2025), which looked at the ESG context, found that company secretaries with higher education are more skilled in communicating in environmental and social reports, which in turn provides a more transparent and concise information impact and is easy to understand by investors.

A study conducted in Australia (Nowland et al., 2021) found that reporting transparency is linked to company secretaries with financial and legal backgrounds, which can reduce the risk of income manipulation and faster preparation of annual reports, thereby improving reporting quality. In addition, Peng, Tang, & Zheng (2019), who added from the perspective of rewards, found that it can encourage company secretaries to disclose transparent information.

While Peij & Beemer (2021) found that 2-tier governance can cause information to not be communicated transparently and completely because the company secretary is trapped in a vague function and role. This proves that it is not only communication as a policy of disclosure and transparency of information but also culture and trust. The company secretary acts as the guardian of the company's information, who not only ensures that reports comply with standards but also need to be transparent, clear and easy to access

### 3.4 Strategic Dimension 4: Ethical Values and Responsibilities

The role of the company secretary as a guardian of integrity for the interests of the board, management and stakeholders. Company secretaries are often in a dilemma in dealing with the demands of corporate hierarchy and institutional power pressure, whether to comply with regulations or do the right thing. Using the Theory of Planned Behaviour on company secretaries (May-Amy, Han-Rashwin & Carter, 2020), they found that a positive attitude, social norms and high self-control can motivate them to act ethically. This shows that the effectiveness of corporate governance is determined by the moral integrity of the individual.

The 2-tier governance system (Peij & Bezemer, 2021) found that the ambiguity of the role and function of the company secretary makes the company secretary a dilemma in upholding corporate governance. Therefore, the role and capabilities of the company secretary that are clear can increase integrity without undue interference. Similarly, ethics, rewards and power must be in line with the level of risk and professional responsibility so that the company secretary can act transparently (Peng et al., 2019).

In addition, the company secretary is also an agent of social responsibility (Idowu, 2009). This shows that ethical corporate governance practices are not about compliance with regulations but about human values and social awareness. Therefore, it can be seen that the company secretary plays the role of a moral guardian by ensuring that reports and decisions reflect integrity and accountability. Structures and policies only function well when guided by moral principles.

### 3.5 Strategic Dimension 5: Risk, Compliance, and Cultural Context

The role of the company secretary is also as a guardian of the boundary between risk, compliance and organisational culture, which ensures that the organisation operates in line with the law. This can be seen from a study conducted by Zhang et al. (2024), who found that company secretaries with a legal background can control litigation risk, but it is different when company secretaries with a financial background are more exposed to litigation risk. This shows that risk management is based on the way of thinking and assessing the situation.

A study in Netherland (Peij & Bezemer, 2021) found that company secretaries have a dilemma in having to comply with the board but are bound by regulations due to the 2-tier governance system. While a study by May-Amy et al. (2020) in Malaysia which uses risk control with whistleblowing shows that good risk management when company secretaries depend on individual ethics not just compliance with legal actions.

In addition, Yuan et al. (2025) and Chen et al. (2025), information that is presented clearly and easily readable to stakeholders can increase investor confidence. This can then be used as a strategy in managing reputational risk. Therefore, risk and compliance must be in line with the cultural and social context. Company secretaries need to balance and consider the law and understand people and work culture

### 3.6 Summary

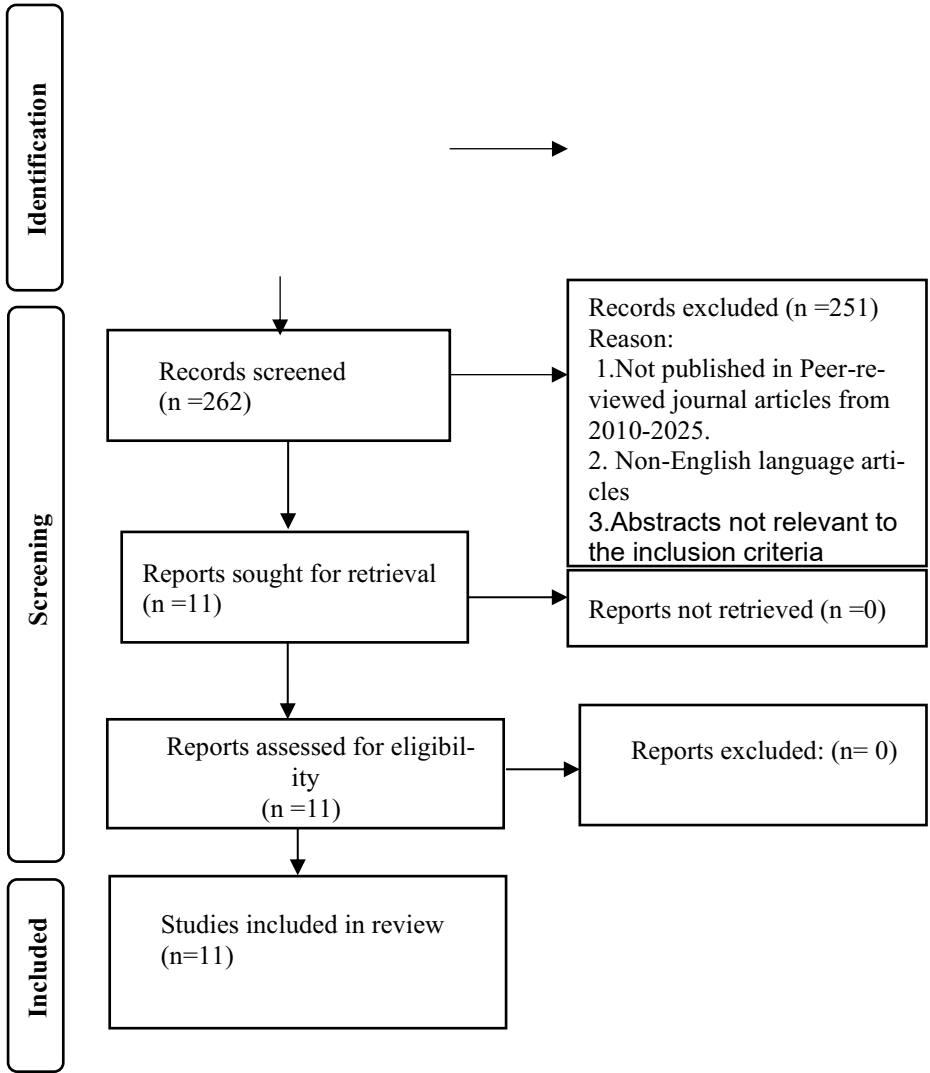
The strategic role of company secretary, which was initially limited to administration, is now recognised as an important role for company secretary as an advisor to CG. This study reviews eleven empirical studies and confirms that the role of company secretary has evolved far beyond the routine work of the past. Company secretary is a key mechanism in ensuring that companies operate according to good practices, ethical practices, ensure transparency in reporting, strengthen corporate accountability, and promote a strong corporate governance system within an organisation. As a result of the significant evolution of the company secretary role, organisations should reconsider the often-overlooked importance of company secretary. Organisations should recognise the contribution of company secretary by strengthening corporate governance frameworks and supporting long-term business sustainability. The image of company secretary should be enhanced and positioned as a strategic asset, especially in forward-looking companies committed to resilience and competitiveness.

In this post-digital era, the company secretary's role is being redefined. They are no longer merely legal compliance officers but they are ethical stewards, information custodians, and liaisons between the company and the external environment. To fully embrace this transformation, future study must elevate their status and acknowledge their voice, values, and vision as central to effective governance. Only when boards, management, and important stakeholders realise that good governance frequently starts with people whose voices were previously ignored will systemic change take place.

#### Identification of studies via databases

Records identified from:  
Scopus Databases (72)  
Science Direct (173)  
Emerald (20)

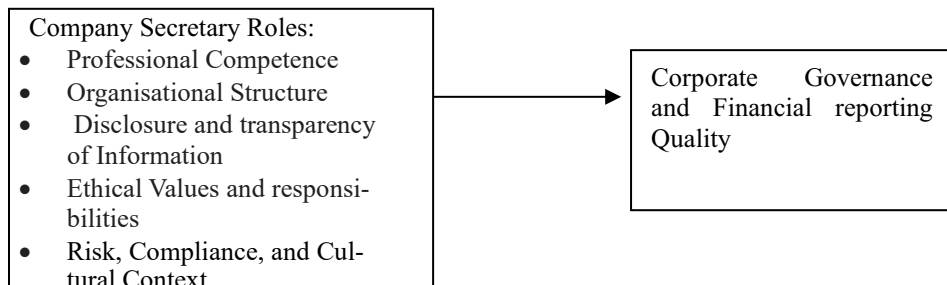
Records removed *before*  
*screening*:  
Duplicate records removed  
(n =3)  
Records marked as ineligible  
by automation tools (n =0)



**Fig. 1.** The PRISMA 2020 flow diagram for systematic reviews of studies published between 2010 and 2025. Source: Page et al., 2021.

Independent variables

Dependent Variables



**Fig. 2** Conceptual Model of Company Secretary Roles in Corporate Governance and Financial Reporting.

**Table I.** Descriptive Findings

No.	Title	Author/Year	Journal	Country	Methodology
1	Do Board Secretaries Influence Annual Report Readability?	Sun, Zhu, & Wang (2023)	Asian Journal of Accounting Research	China	Panel Data Regression Analysis
2	The Impact of Board Secretaries Excess Compensation on Corporate Disclosure Quality	Peng, Tang, & Zheng (2019)	Nankai Business Review International	China	Panel Data Regression Analysis
3	Does Powerful Executive Holding a Dual Post as the Board Secretary Reduce Nonpunitive Regulation?	Huang et al. (2023)	International Review of Financial Analysis	China	Panel Data Regression Analysis
4	Professional Characteristic company secretary of Board Secretaries and Litigation Risks	Zhang, Li, Dai, & Fu (2024)	Finance Research Letters	China	Panel Data Regression Analysis
5	Antecedents of Company Secretaries Behaviour and Intended Whistleblowing	May-Amy, Han-Rashwin, & Carter (2020)	Corporate Governance: The International Journal of Business in Society	Malaysia	SEM (Structural Equation Modeling)

6	Exploring the Key Challenges Facing Company Secretaries in a Two-Tier Board Context	Peij & Bezemer (2021)	Journal of Management & Governance	Netherlands	Qualitative Empirical Analysis
7	The Role of the company secretary in Facilitating Board Effectiveness	Nowland, Chapple & Johnston (2021)	Accounting & Finance	Australia / International	Panel Data Regression Analysis
8	Financial Report Readability and Audit Fees: Evidence from China	Yuan et al. (2025)	International Journal of Auditing	China	Regression analysis
9	Influence of company secretary Characteristic company secretary on Disclosure Violations	Xiuli, Semba, & Fang (2025)	China Journal of Accounting Studies	China	Cross-sectional regression Analysis
10	Do Board Secretaries Influence Management Earnings Forecasts?	Xing, Duan & Hou (2019)	Pacific-Basin Finance Journal	China	Panel Data Regression Analysis
11	Educational Background of Board Secretaries and Corporate Environmental, Social, and Governance Performance: Evidence from China	Chen, Li, Wang, & Yu (2025)	Journal of International Financial Management & Accounting	China	Panel Data Regression Analysis

## 4.0 Conclusion

This study utilizes systematic literature review to provide a comprehensive perspective on the strategic dimensions of the the company secretary role in modern corporate governance. While previously this position was more administrative in nature and received less academic attention, recent research has proven that company secretaries are key actors in ensuring reporting transparency, ethical integrity and effective board communication. Drawing upon ten empirical studies across diverse jurisdictions and methodological frameworks, this review identifies five core strategic dimensions that define the company secretary's impact: professional competence, organisational structure, Disclosure and transparency of information, ethical values and responsibilities, and risk, compliance, and cultural.

This study demonstrates that the influence of company secretaries on the governance system is not only present, but significant in strengthening corporate oversight mechanisms. Consistent findings indicate that highly qualified company secretaries, particularly in the legal and financial fields, tend to contribute to increased financial reporting transparency, reduced litigation risk and effective performance reporting. In fact, their role in building strong relationships with external entities such as regulators and financial institutions represents a strategic dimension of social value that is not easily captured through conventional metric company secretary. Furthermore, the integration between the company secretary role and their position in the organisational structure (such as holding multiple positions) shows mixed results depending on the institutional context and the strength of the firm's internal controls. In environments characterised by strong internal controls and accountability, the dual role of the company secretary can create strategic synergy by enhancing coordination and governance efficiency. However, in contexts where institutional oversight is weaker, this role convergence may introduce conflicts of interest and compromise the strategic dimension of transparency and accountability in corporate reporting.

This study also reinforces ethical values as a strategic dimension central to the identity and effectiveness of. Their intention to uphold integrity, for example through whistleblowing, is influenced not only by personal factors such as morals and attitudes, but also by the social environment of the organization. These findings suggest that building an organisational culture that supports ethic company secretary not only enhances compliance functions but also strengthens the effectiveness of the overall governance system.

From a theoretical perspective, this review contributes to the strengthening of agency theory, where the company secretary as a strategic agent who helps reduce information asymmetry between management and shareholders through enhanced transparency, compliance, and communication. In addition, integrating insights from social capital theory, organisational behaviour, and human resource theory offers a more comprehensive framework for understanding the multifaceted, strategic dimensions of the the company secretary role.

In terms of practical implications, this review highlights the need for organisations to redefine the company secretary role beyond mere compliance. This includes establishing clearer role boundaries, designing performance-based compensation structures, and offering continuous training in leadership, corporate ethic company secretary, and strategic governance. These efforts are essential to reposition the company secretary as a governance partner, not just an administrative functionary, with the capacity to influence board dynamic company secretary and drive long-term value creation.

However, this study also could not avoid form any limitations. Only English-language empirical articles from major databases such as Scopus, Emerald, and ScienceDirect were used. This may result in missing relevant articles, especially those published in other languages or in the form of technical reports, proceedings, or theses. Furthermore, the main focus is given to studies between 2010 and 2025 only. Accordingly, future research is recommended to broaden the scope to other institutional contexts, particularly developing countries with different governance structures. Longitudinal studies examining the long-term impact company secretary on corporate performance, as well as quantitative approaches that measure the impact of factors such as women's

empowerment, digitalization of governance and ESG influence, would make a meaningful contribution to this field.

Finally, the main conclusion that can be drawn is that the company secretary not merely as a compliance administrator, but as a strategic catalyst, ethical steward, and institutional safeguard. When positioned within a supportive organisational culture and provided with structural clarity, Company secretaries have the potential to drive financial reporting quality, reinforce and enhance corporate governance, and subsequently contribute meaningfully to organisational resilience and global competitiveness.

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