

Governance Disclosure Quality and Cooperative Performance in Malaysia

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Abstract : Few discussions were made on cooperative governance reforms despite the fact that cooperative movements operate and compete in an identical business environment as the private as well as the public corporations. Due to the scarcity of research examining the issue of governance among cooperatives, this paper is motivated to examine the extent of governance compliance and disclosure among cooperatives, hence the relationship between cooperative governance and its firm performance. Results from the study provide empirical evidence that disclosure on ownership structure and exercise of control rights was found to have significant negative relationship with cooperative firm performance.

Keywords : cooperative, governance, firm performance, Malaysia

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