

Research on the Influence of Corporate Governance on the Quality of Accounting Information Disclosure

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Abstract: Aiming at studying the quality of accounting information disclosure, by taking the listing of manufacturing industry in Shanghai Stock Exchange as the main sample content of this study, we should understand the influence of corporate governance level in the recent five years on the quality of accounting information disclosure. On the basis of reading a large number of relevant literatures, from the perspective of the influence of corporate governance on the quality of accounting information disclosure, this paper conducts in-depth analysis and research on the relationship between the two. Empirical analysis shows that the influence and value of corporate governance are positive-going, especially the ownership structure and the governance of the board of supervisors, which will bring more intuitive impact. These influences will provide more power for the development and reform in accounting field, and provide relevant empirical reference for giving full play to the positive role of management accounting in corporate operation and governance.

1. Introduction

Corporate governance is the core of modern enterprise system, and the quality of accounting information is the basis of effective operation of corporate governance mechanism. Accounting information quality not only plays a decisive role in the company's financial management, but also has a considerable impact on the company's decision-making and development, so the importance of accounting information quality to its demanders is self-evident. Of course, the impact on good and bad quality of accounting information is also diverse. Only by fully studying the quality of accounting information and its impact, can we better provide power for the development of the company. This time, we will change to the perspective of corporate governance to study the impact of accounting information disclosure quality, through corporate governance ways.

Based on relevant research results at home and abroad, combined with previous experience, this paper systematically explores the relationship and interaction between listed company governance and information disclosure. The paper is divided into four parts, the first part is the introduction, introduces the background and significance of the topic, and then expounds the research ideas and methods of the paper. The second part is the review of these two concepts' connotation and related theories. The third part analyzes the internal and external governance of the company from two aspects of ownership structure and board characteristics. The fourth part is the design of empirical research. Through the empirical analysis of listed companies, and the analysis of the internal and external factors of listed companies and the quality of information disclosure of listed companies, and then through empirical analysis, the relationship between internal and external factors of corporate governance and the quality of information disclosure of listed companies is obtained. The fourth chapter is the conclusion and suggestion of this paper. On this basis, according to the actual situation of our country, the countermeasures to improve the efficiency of corporate governance in our country are put forward.

2. Overview of Corporate Governance and Accounting Information Disclosure

2.1 Corporate Governance

Corporate governance is a large and broad content, so there will be multiple perspectives and levels

of information content for us to understand. In order to understand it better, we will discuss it from the narrow sense and the broad sense.

In the narrow sense, corporate governance refers to the institutional arrangement of the company, whose purpose is to make the owners and managers of the company deal with each other well. And the system is the clear distribution of rights to each other, which will protect the interests of each other. From narrow sense perspective, the existence of relevant systems in corporate governance is to enable managers to provide services to owners, so as to maximize owners' interests and rights [1]. Of course, in the whole implementation process, we should also pay attention to the cost control. The launch of corporate governance work has more clearly defined the main body of the actual control of the company, the control mode, the problems faced by the company and the ratio of gained benefits and so on. Then, in the process of corporate governance, we can make it clearer that the leading value function is to handle the right relationship between shareholders and agents of the company. Especially, with the development and reform of market economy, corporate governance content has also been divided into internal governance and external governance. Among them, the internal governance structure consists of the board of directors, shareholders' meeting, general manager, etc., forming a system of checks and balances as well as mutual supervision. See Figure 1 for details.

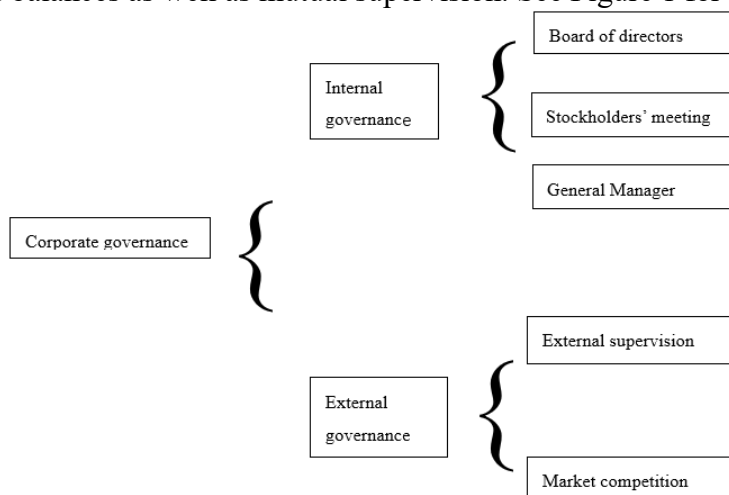


Figure 1. Corporate governance.

2.2 Overview of Accounting Information Disclosure Quality

Accounting information disclosure is mainly refers to that the company, in the process of stable and orderly operation, can report its financial status in the operation process to relevant departments (here it mainly refers to the securities regulator) in accordance with the relevant laws and regulations stipulated by the state, and publicly and transparently release the company's financial operations to the company's investors. From the development of current stage, measurement and evaluation on the quality of accounting information disclosure quality are assessed mainly through authoritative institutions and professional ways. In the actual evaluation process, the corresponding business data and relevant information will be combined for quantitative analysis. Of course, the selection will also be limited by the company's business year [2]. And in the early stage of accounting information disclosure quality assessment process, due to the lack of specific governance indicators for reference, so the conclusion of assessment is rarely scientific and reference. However, relevant professionals subsequently established the "information disclosure index" model, which can be used for comparative analysis of the quality of information disclosure in the subsequent evaluation process, providing more references for related work. However, it is very difficult to construct and popularize this model, and its application effect is not obvious in practical analysis. Therefore, we can see that up to now, the application of accounting information disclosure quality of the company still needs to be continuously studied and optimized, and there are certain defects in the ways and methods adopted at present, which will produce certain deviations in the final research and analysis data.

3. Research Hypothesis

The ultimate purpose of the company's accounting information disclosure is to solve the situation of asymmetry in the cognition of the company information between the principal and the agent. By improving the transparency of internal information, the company can help relevant units and individuals to make more correct decisions. Through analysis and research, we find that improving the level of corporate governance can better solve the conflicts between the owners and operators of the company, which is conducive to the further disclosure of non-financial information of the company. At present, we will start from the different structure of corporate governance, and carry out hypothetical study, so as to understand how corporate governance affects the quality of accounting information disclosure.

3.1 Ownership Structure

The distribution of control rights of a company is determined by the company's shareholding structure. In this paper, from the shareholding structure composed of the largest shareholder, the proportion of state-owned shares, the proportion of outstanding shares and other factors, we will discuss the influence of these factors on accounting information disclosure. There is a significant positive correlation between the ownership concentration and the quality of the company's internal control information, because the ownership concentration can effectively prevent the dispersion of the company's internal forces caused by the dispersion of the ownership. This paper selects a listed company as a sample to conduct empirical analysis, and finds that there is a significant positive correlation between the proportion of state-owned shares and the quality of accounting information disclosure. The main reason is that government institutions, as investors, manage the company in a more standardized way, so relevant principals and some shareholders require the company to disclose information in the process of understanding the company's information, which is also a way to reduce agency costs[3]. The research finds that there is a U-shaped correlation between the shareholding ratio of the largest shareholder and the information disclosure of social responsibility. As the company's negotiable shares can be transacted in the stock market, the corresponding shareholders will pay more attention to the company's operation and development trend, so the company has higher requirements on the disclosure quality of accounting information. Therefore, we propose the following hypothesis, as shown in Table 1.

Table 1. Basic assumptions of ownership structure.

Assumptions	Shareholders		Correlation
1a	Shareholding ratio of the largest shareholder	Accounting information disclosure	Negative correlation
1b	Shareholding ratio of state-owned shareholders	Accounting information disclosure	Positive correlation
1c	Proportion of outstanding shares	Accounting information disclosure	Positive correlation

3.2 Board of Directors

The board of directors is in the core position of corporate management, which not only plays supervisory role but also has decision-making ability. Through comparative analysis, we can see that the number of board meetings executed is also an important basis to measure whether the company is diligent in the implementation of governance work. The number of meetings held is in direct proportion to the board members' understanding of the development of the company, which can effectively reduce the problem of information asymmetry caused by relevant personnel in the operation of the company. Of course, at the same time, there will be lower requirements on the disclosure quality of accounting information; otherwise there will be an inverse ratio [4]. And, due to independent directors' independence positioned by their posts and the need for professionalism, so they also play an important role in the board of directors. Independent directors can analyze and discuss some important issues in the operation process of the company according to their own functional authority,

and supervise the operation process of the company to ensure the basic interests of other small investors. Mr. Zhou Changhong came to different conclusions from his empirical research on listed companies in Jiangsu and Zhejiang Provinces: He believed that there was a positive correlation among the proportion of independent directors, the number of board members and the quality of information disclosure. Through research, we can also see that there is a positive correlation between the number of independent directors and information disclosure of listed companies. And combined with the requirements for governance rules of the company, the board of directors of the company can set up more professional committees such as strategy committee and audit committee according to the resolution of the shareholders' meeting. And the setting of these committees makes the work of the board more practical in the implementation process, and also enables it to perform its duties. Therefore, we propose the following hypothesis, as shown in Table 2.

Table 2. Basic assumptions of the board of directors.

Assumptions	Shareholders		Correlation
2a	Number of board meetings	Accounting information disclosure	Negative correlation
2b	Proportion of independent directors in the board of directors	Accounting information disclosure	Positive correlation
2c	Number of committees established	Accounting information disclosure	Positive correlation

3.3 Management Governance

In the study of corporate governance, the main reference indicators are: the proportion of the company's shareholders, whether posts of the chairman of the board of directors and general manager of the company are held by one person. Constantly, the more managerial staff you have, the more you pay attention to the company's share price, because what happens to those shares has the direct bearing on their benefit. The empirical results of Mr. Ma Yining showed that among listed companies, monetary incentives have little impact on the quality of accounting information disclosure of listed companies, while among listed companies, there is a significant negative correlation between listed companies and the quality of financial information disclosure of listed companies. In this case, the management will communicate the operation and future development of the company through public information, so as to improve the stock price of the company and protect the interests of the company. Theoretically, in the case of the separation of the chairman of the board from the general manager, it can better realize the supervision and motivation of both sides. When these two posts are merged into one person, there will be a lack of supervision, which will hinder the company's information disclosure and affect its quality [5]. Therefore, we put forward the hypothesis, which can be seen in Table 3 for details.

Table 3. Basic assumptions of management governance.

Assumptions	Shareholders		Correlation
3a	Shareholding ratio of management	Accounting information disclosure	Positive correlation
3b	Two-in-one	Accounting information disclosure	Negative correlation

3.4 Supervisory Board Governance

Supervisory board is the full-time supervisory body of the company, responsible for supervising the operation and operation of the company. With the continuous expansion of the company's scale, the professional quality and professional knowledge of the company's internal staff will also increase, which will have a positive impact on the company's work. Ms. Lai Zhoujing believed that the information disclosure system of relevant national departments had a positive impact on the information disclosure of enterprises, and can play a greater role in strengthening supervision. Holding supervisory board meetings, members may exchange views with each other. At this time, holding

supervisory board meetings is directly related to the quality of supervision work executed of the company, so we put forward the hypothesis, as shown in Table 4 for details.

Table 4. Basic assumptions for Supervisory board governance.

Assumptions	Shareholders		Correlation
4a	Number of supervisory board meetings	Accounting information disclosure	Positive correlation
4b	Supervisory board scale	Accounting information disclosure	Positive correlation

From the macro point of view, the relationship between the governance of listed companies and the quality of information disclosure of listed companies in China is not deep enough; there are few studies on the relationship between the governance of listed companies and the quality of information disclosure of listed companies. From the perspective of information disclosure, there is no unified evaluation method and index for the quality evaluation of information disclosure in China, so the research results of this paper are not comparable either. At the same time, there is a lack of relevant research on what the company should disclose and how the company to disclose.

4. Empirical Study Design

4.1 Selection of Valid Samples

The data used in this paper are from CSMAR. On this basis, this paper adopts Chinese A-share companies from 2016 to 2020 as research objects, applies this model to relevant research from 2016 to 2020, and combines EXCLE and SPSS20.0 for statistical analysis. In this study, we will select manufacture companies listed in Shanghai A-share market as the sample units. However, at the same time, conditions will be set in the selection process, such as ST and PT companies as well as companies whose relevant data cannot reach 6 years continuity, and finally 120 valid samples will be obtained. According to the feedback information of relevant sample data, we can conclude that accounting information disclosure level of Chinese listed manufacture companies in Shanghai Stock Market is relatively high. In addition, based on change data between MDI, we can also see that the quality of information disclosure is different in different units.

4.2 Interpretation for Variables

Table 5. Overall variables definitions.

Name	Grade 1	Grade 2	Variable symbol
Explained variables	Ownership structure	Shareholding ratio of the largest shareholder	SC
		Shareholding ratio of state-owned shareholders	GC
		Proportion of outstanding shares	RC
	Board of directors	Number of Board meetings	CS
		Proportion of independent directors in the board of directors	BL
		Number of committees established	GS
	Management governance	Shareholding ratio of management	GLCG
		Two-in-one	RHY
	Supervisory board governance	Number of supervisory board meetings	JS
Supervisory board scale		RS	
Explanatory variables	Disclosure of accounting information		HGL
Control variables	Growth opportunity	Company scale	CS

4.3 Model Selection

In order to verify the hypotheses proposed in this paper, the following models are established on the basis of scholars' research:

$$HGL = \alpha + e \quad (1)$$

Where, HGL accounting information disclosure, α is a constant term, e is residual, $\delta t \dots r_s$ is the corresponding coefficient of independent variable and control variable respectively.

4.4 Descriptive Statistics

Table 6. Statistical table.

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
SC	120	12.14	40.29	27.6779	8.80770
GC	120	50.60	65.00	55.0717	2.62730
HGL	120	1.00	2.00	1.7833	.41370
GS	120	1.00	3.00	1.7667	.57589
GLCG	120	4.00	26.00	14.5500	6.55532
JS	120	2.00	5.00	2.7250	.90714
CS	120	12.00	52.00	24.5750	8.19475
RS	120	4.00	14.00	9.9417	3.25214
RHY	120	1.00	2.00	1.5583	.49867
BL	120	23.00	36.00	25.9083	3.88273
CS	120	13.00	25.00	20.5250	4.25443
RC	120	2.71	32.46	17.2504	8.59505
Valid N (listwise)	120				

4.5 Correlation Analysis

Table 7. Correlation analysis table.

Correlations													
		SC	GC	RC	CS	HGL	RS	JS	GLCG	GS	BL	CS	RHY
SC	Pearson Correlation	1	-.229**	-.955**	-.002	.016	.038	-.029	-.043	-.023	.000	.058	.066
	Sig. (1-tailed)		.006	.000	.491	.432	.340	.378	.321	.401	.499	.265	.239
	N	120	120	120	120	120	120	120	120	120	120	120	120
GC	Pearson Correlation	-.229**	1	-.071	.024	-.043	-.026	.020	-.177*	.142	-.014	-.207*	.049
	Sig. (1-tailed)	.006		.221	.398	.321	.387	.413	.026	.061	.440	.012	.299
	N	120	120	120	120	120	120	120	120	120	120	120	120
RC	Pearson Correlation	-.955**	-.071	1	-.005	-.003	-.031	.023	.098	-.020	.005	.004	-.082
	Sig. (1-tailed)	.000	.221		.478	.487	.369	.401	.143	.416	.480	.483	.187
	N	120	120	120	120	120	120	120	120	120	120	120	120
CS	Pearson Correlation	-.002	.024	-.005	1	.102	.113	-.381**	-.279**	.087	-.054	-.063	.184*
	Sig. (1-tailed)	.491	.398	.478		.135	.109	.000	.001	.171	.280	.246	.022
	N	120	120	120	120	120	120	120	120	120	120	120	120
HGL	Pearson Correlation	.016	-.043	-.003	.102	1	-.053	-.003	.314**	-.108	.233**	-.088	.265**
	Sig. (1-tailed)	.432	.321	.487	.135		.282	.485	.000	.120	.005	.171	.002
	N	120	120	120	120	120	120	120	120	120	120	120	120
RS	Pearson Correlation	.038	-.026	-.031	.113	-.053	1	-.430**	-.036	-.223**	-.096	.157*	.165*

	Sig. (1-tailed)	.340	.387	.369	.109	.282		.000	.350	.007	.148	.044	.036
	N	120	120	120	120	120	120	120	120	120	120	120	120
JS	Pearson Correlation	-.029	.020	.023	-.381**	-.003	-.430**	1	-.117	.101	-.038	-.082	.082
	Sig. (1-tailed)	.378	.413	.401	.000	.485	.000		.101	.135	.339	.187	.186
	N	120	120	120	120	120	120	120	120	120	120	120	120
GLCG	Pearson Correlation	-.043	-.177*	.098	-.279**	.314**	-.036	-.117	1	-.335**	.244**	.291**	-.231**
	Sig. (1-tailed)	.321	.026	.143	.001	.000	.350	.101		.000	.004	.001	.006
	N	120	120	120	120	120	120	120	120	120	120	120	120
GS	Pearson Correlation	-.023	.142	-.020	.087	-.108	-.223**	.101	-.335**	1	.306**	-.540**	-.333**
	Sig. (1-tailed)	.401	.061	.416	.171	.120	.007	.135	.000		.000	.000	.000
	N	120	120	120	120	120	120	120	120	120	120	120	120
BL	Pearson Correlation	.000	-.014	.005	-.054	.233**	-.096	-.038	.244**	.306**	1	.198*	-.264**
	Sig. (1-tailed)	.499	.440	.480	.280	.005	.148	.339	.004	.000		.015	.002
	N	120	120	120	120	120	120	120	120	120	120	120	120
CS	Pearson Correlation	.058	-.207*	.004	-.063	-.088	.157*	-.082	.291**	-.540**	.198*	1	-.044
	Sig. (1-tailed)	.265	.012	.483	.246	.171	.044	.187	.001	.000	.015		.316
	N	120	120	120	120	120	120	120	120	120	120	120	120
RHY	Pearson Correlation	.066	.049	-.082	.184*	.265**	.165*	.082	-.231**	-.333**	-.264**	-.044	1
	Sig. (1-tailed)	.239	.299	.187	.022	.002	.036	.186	.006	.000	.002	.316	
	N	120	120	120	120	120	120	120	120	120	120	120	120
**. Correlation is significant at the 0.01 level (1-tailed).													
*. Correlation is significant at the 0.05 level (1-tailed).													

Seen from the table above, share proportion of the largest shareholder, share proportion of state-owned shareholder, the proportion of outstanding shares, the number of board meetings, the proportion of independent director in the board, the number of committees established, share proportion of the management, two-in-one, the number of supervisory board meetings and the scale of supervisory board is positively correlated with the accounting information disclosure - 053 **, -.033, .314 **, -.108*, .233**, -.188*, .265**, the data can be regressive.

4.6 Multivariate Regression Analysis

In the process of analyzing the experiment, we choose the method of fixed model and random effect. In the detection process, we mainly use detection method of Hausman, by which we can timely find the impact of corporate governance effect on the quality of accounting information disclosure. In the whole process, we mainly use the method of fixed effect.

Table 8 Correlation analysis table

Model		Coefficients				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.640	.970		1.692	.094
	CS	-.020	.012	-.173	-1.636	.105
	BL	-.004	.013	-.027	-.278	.781
	GS	-.442	.099	-.511	-4.462	.000
	GLCG	-.028	.007	-.367	-3.870	.000
	JS	.106	.050	.193	2.103	.038
	RS	.022	.013	.146	1.736	.085
	HGL	.376	.105	.312	3.590	.000
	CS	.008	.005	.138	1.572	.119
	GC	.005	.014	.026	.351	.726
	RC	-.003	.004	-.052	-.703	.483
	a. Dependent Variable: RHY					

There is a significant positive correlation between ownership concentration and the quality of financial information disclosure of listed companies. Based on the U-shaped curvilinear relationship between the ownership concentration of listed companies and the quality of information disclosure of listed companies in China, the following conclusions are drawn: As the proportion of stock ownership of listed companies in China is about 22%, this trend just reflects the U-shaped upward trend of company stock prices. There are no remarkable significances of the impact of duality status on information quality. Its main reason lies in that after joint-stock system reform in China, the risk of state-owned assets increases, and duality system is implemented at the same time, so that the power of the company is more centralized, which is conducive to the operation of the company, thus alleviating the problem of insufficient supervision by the board of directors to some extent. And the times of board meetings held has no obvious effect on the quality of accounting information disclosure, which suggests there's no direct link between the two. And the times of meetings held doesn't fully reflect a company's efforts. On the contrary, having too many meetings means a bigger management problem in the management of a company. Shareholding ratio of the management has little influence on the quality of financial information disclosure of listed companies, so the above assumptions can be abandoned. Through the statistics of the sample data, we find that there is a situation in China's listed companies where the management does not hold the company's stock. In the overall samples, the proportion of companies in which management holds shareholdings is low, which may account for the weak correlation.

5. Intuitive Impact of Corporate Governance

From the perspective of agency, in the process of corporate governance, although it can help resolve the contradiction between agent and principal, and achieve the goal of maximizing the interests of all parties, it also proves the self-interested behavior and thought of operators, which only protects the interests of operators rather than investors. In this case, investors can rely on relevant policies, laws and regulations to require the company to disclose relevant accounting information on time, improve the transparency of operation information and facilitate the supervision and management of its operators, so that managers can better perform their duties and promote the development of the company [6]. Although this approach can reap certain results, it will also lead to the problem of information asymmetry, so that supervisors need to spend more time and energy, and agents may take advantage of this loophole to affect the final quality of information disclosure.

The quality of accounting information disclosure is ultimately affected by the level of corporate governance. If a company develops a relatively perfect mechanism in the process of governance, it will certainly promote the quality of its information disclosure. So we must pay attention to the

correlation and relevance between the two. Only by establishing longer lasting management mechanism can the company ensure the quality and effectiveness of information disclosure, create a better environment for the development of the company, and maintain the relationship between investors and operators related to the company [7]. And the company improves the quality of accounting information disclosure, and can also further improve the company's supervision and management mechanism, which will have adverse effect on the company's governance, promote the company to further establish and improve relevant mechanism, so as to promote the healthy and orderly development of the company. It can be seen that the two are complementary and interactive.

6. About Research Conclusions and Relevant Suggestions

If we want to better realize corporate governance and internal accounting information disclosure quality to play a role together, then we first need to improve some internal mechanisms of the company. From the above analysis, we can see that corporate governance plays a positive role in promoting the disclosure quality of accounting information, which can improve the quality of relevant content. In addition, the most important reason is that the react of both ownership structure governance and supervisory board governance are very obvious in the application of work^[8]. However, from another perspective, we can see that the proportion of state-owned shares and the number of committee members also have a very positive effect on the level of accounting information disclosure in the process of corporate governance.

Therefore, based on the previous research conclusions of this paper, we can conclude that in the context of China's current management system, if a company wants to improve the quality of accounting information disclosure and protect related stakeholders; it must constantly improve the system structure of enterprise internal governance. Based on this, in practical operation, we can link the compensation of managers with the performance of the enterprise, and formulate a more realistic compensation system based on the actual situation. Long-term and short-term incentive strategies allow managers to connect with the interests of the company, so as to ensure that the interests of all parties are protected.

7. Conclusion

All the data used in this article are from CSMAR. On this basis, this paper adopts Chinese A-share companies from 2016 to 2020 as the research object, and applies this model to relevant research from 2016 to 2020, and combines EXCLE and SPSS20.0 for statistical analysis. The results are as follows.

Ownership concentration has great influence on the quality of financial information disclosure of listed companies. Duality does not have obvious influence on information quality. Its main reason lies in that after joint-stock system reform in China, the risk of state-owned assets increases, and two posts are coexist at the same time, so that the power of the company is more centralized, which is conducive to the operation of the company. However, the times of board meetings held have little influence on the quality of financial information disclosure of listed companies. Shareholding proportion of the management has no significant impact on the quality of financial information disclosure of the company, and there is no corresponding hypothesis. It can be found from the sample data that the management of listed companies in China does not hold company shares. In the overall sample, the shareholding proportion of listed companies is small, which is also the reason for the small relationship between companies and enterprises.

Due to the lack of time and research experience, in empirical study, only companies in Shanghai Stock Market are selected as samples, and Shenzhen companies are not included, so the selection of samples is also limited. Although the listed companies in Shanghai and Shenzhen Stock Market abide by unified information disclosure system, the research of this paper has certain representativeness.

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