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## Journal of Accounting and Public Policy

Volume 23, Issue 5, September–October 2004, Pages 351-379

# Board leadership, outside directors'™ expertise and voluntary corporate disclosures

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<https://doi.org/10.1016/j.jaccpubpol.2004.07.001>

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### Abstract

This study examines the linkages between board leadership structure in terms of CEO duality (CEOs who jointly serve as board chairs), the proportion of expert outside directors on the board (PENEDs) and voluntary corporate disclosures. Regression analyses of observations from 385 Hong Kong companies show that CEO duality is associated with lower levels of voluntary corporate disclosures. However, the negative CEO duality/voluntary disclosure association is weaker for firms with higher PENEDs suggesting that the expertise of non-executive directors (NEDs) moderates the CEO duality/corporate disclosures relationship.



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## Keywords

Corporate governance; CEO duality; Non-executive director expertise; Corporate disclosures

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