

Determinants of Technology Acceptance for the Malaysian Business Reporting System (MBRS) among Company Secretaries: A Scoping Review

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ABSTRACT

MBRS which was developed by Suruhanjaya Syarikat Malaysia (SSM) in 2018 before being made into mandatory MBRS 2.0 from 2024-2025 is an innovation in Malaysia business reporting system. As the principal preparers of financial statements and annual returns in the form of eXtensible Business Reporting Language (XBRL) in Malaysia, company secretaries play a crucial role in ensuring successful adoption of MBRS. This scoping review seeks to map the current empirical and theoretical research related to factors that influence XBRL/MBRS adoption among company secretaries in Malaysia; identify existing research gaps in the literature; and establish theoretical reasons to combine UTAUT and Stakeholder Salience Theory (Mitchell, Agle and Wood, 1997). A systematic search was conducted following the five stages of the scoping review framework proposed by Arksey and O'Malley (2005): (1) identifying the research question; (2) identifying relevant studies; (3) study selection; (4) charting the data; and (5) collating, summarising, and reporting the results. Only records containing empirical or theoretical research relevant to XBRL/MBRS adoption were retained, yielding a final corpus of 42 peer-reviewed articles for thematic synthesis. Results: Five themes emerged: (1) the progression and adoption paths of XBRL globally; (2) MBRS implementation in Malaysia; (3) the professional role of company secretaries; (4) technology acceptance theory, where UTAUT showed greater explanatory power; and (5) attributes of Stakeholder Salience as normative adoption pressure. The review yielded six main areas of research gap: lack of studies on company secretary specific MBRS adoption, UTAUT-Stakeholder Salience integration, and inadequate research on financial performance as an outcome of adoption. This review establishes a thorough evidence base for the doctoral research that follows, which uses Partial Least Squares-Structural Equation Modelling (PLS-SEM) to test ten hypotheses concerning how UTAUT and Stakeholder Salience constructs influence Behavioural Intention, with Organisation Size as a moderating variable and Financial Performance as the distal outcome. Literature spanning XBRL, MBRS, UTAUT, TAM, and Stakeholder Theory was drawn upon throughout.

Keywords: Technology Acceptance, Theory Analysis, Scoping Analysis, XBRL, MBRS, Malaysia

INTRODUCTION

Digital financial reporting worldwide has seen a tremendous boost since the beginning of the 21st century, especially in the light of regulatory forces, developments in semantic standards for data representation, and the widespread adoption of information technologies in various fields of professional activity (Debreceeny and Gray, 2001; Venkatesh et al., 2003). This digitalisation of accounting records in Malaysia takes place within the framework of the Malaysian Business Reporting System (MBRS), a comprehensive electronic business reporting system using the eXtensible Business Reporting Language (XBRL) created by Suruhanjaya Syarikat Malaysia (SSM), which requires that SSM-registered businesses submit their annual accounts via the internet. Since its official launch in September 2018, with an initial development cost of about RM 17 million, the Malaysian Business Reporting System has been subjected to gradual mandatory implementation with MBRS 2.0 (2024-

2025) covering over 1,590,141 registered businesses through three phases of compliance (SSM, 2024; OMESTI, 2016). The future vision of SSM in its Strategic Direction Plan IV (SDP IV) for 2026-2030 sees the development of MBRS 3.0, integrating blockchain verification and artificial intelligence validation capabilities (SSM, 2026).

Prepared by company secretaries licensed by the SSM and professionally registered with the MAICSA, MACS, LS, or MIA, XBRL-based reports are the key deliverables for XBRL implementations. Consequently, the behavior of company secretaries as far as technology acceptance is concerned becomes an important consideration in understanding the success of MBRS implementation on a national scale (Ilias, Ghani and Azhar, 2020; Uyob, Ku Bahador and Saad, 2023). Whereas mandatory requirements have been imposed, the problems faced by company secretaries in terms of taxonomy tagging, high submission errors, lack of digital literacy skills, and the absence of training assistance highlight the inadequacy of regulatory mandates as the basis for successful technology adoption (Crowe Malaysia, 2024; Mohaidin, Wan Yusoff and Ali Murshid, 2024; Uyob et al., 2023). It becomes important, therefore, to understand the factors influencing technology acceptance from a theoretical perspective. This scoping review addresses this need by systematically mapping existing empirical and theoretical scholarship relevant to MBRS and XBRL adoption determinants. The review further establishes the theoretical rationale for an integrated UTAUT-Stakeholder Salience model as the conceptual framework underpinning the primary doctoral study, which employs Partial Least Squares-Structural Equation Modelling (PLS-SEM) to test ten hypotheses with Organisation Size as a moderating variable and Financial Performance as a distal outcome. This contribution addresses the primary theoretical gap in existing scholarship: the failure of current UTAUT applications to account for the multi-directional normative pressures exerted by SSM, professional bodies, and client organisations on company secretaries operating under mandatory compliance obligations.

Research Objectives and Review Questions

This scoping review is guided by the following research objectives derived from the doctoral thesis under review:

- i) RO1: To identify and examine factors influencing Behavioural Intention to use MBRS among Malaysian company secretaries.
- ii) RO2: To analyse the influence of UTAUT constructs and Stakeholder Salience attributes on Behavioural Intention to use MBRS.
- iii) RO3: To evaluate the moderating effect of Organisation Size on the relationship between Behavioural Intention and Financial Performance.

These objectives yield the following overarching review questions:

- i) RQ1: What factors influence the Behavioural Intention of Malaysian company secretaries to adopt MBRS?
- ii) RQ2: How do UTAUT constructs (Performance Expectancy, Effort Expectancy, Social Influence, and Facilitating Conditions) and Stakeholder Salience attributes (Perceived Power, Legitimacy, and Urgency) influence Behavioural Intention among Malaysian company secretaries?
- iii) RQ3: How does Organisation Size moderate the relationship between Behavioural Intention and Financial Performance among Malaysian company secretaries using MBRS?

METHODOLOGY

Search Strategy and Information Sources

A systematic database search was conducted across Scopus, Web of Science (WoS), Google Scholar, and EBSCOhost using Boolean operators. Grey literature was retrieved from SSM, MAICSA, MACS, IACS, BDO Malaysia, Crowe Malaysia, InCorp Malaysia, XBRL International, and the Ministry of Domestic Trade and Cost of Living (KPDN). The search was not temporally bounded in order to trace the historical trajectory of XBRL development.

The following search string combinations were applied:

- i) "Malaysian Business Reporting System" OR "MBRS"
- ii) "XBRL" AND ("adoption" OR "acceptance")
- iii) "UTAUT" AND "technology acceptance" AND "Malaysia"
- iv) "Stakeholder Theory" AND "mandatory technology adoption"
- v) "Company secretary" AND "digital reporting" AND "Malaysia"
- vi) "Financial reporting" AND "XBRL" AND "developing countries"

Inclusion and Exclusion Criteria

Table 1 presents the inclusion and exclusion criteria applied at the title/abstract screening and full-text review stages.

Table 1: Inclusion and Exclusion Criteria

Inclusion Criteria	Exclusion Criteria
Studies on XBRL, MBRS, or related mandatory digital financial reporting systems	Studies unrelated to digital financial reporting or corporate compliance technology
Studies applying UTAUT, TAM, TRA, TPB, or Stakeholder Theory to technology adoption	Pure accounting or auditing studies
Malaysian context studies or comparative international studies with direct Malaysia relevance	Non-peer-reviewed without empirical or theoretical grounding
Empirical (quantitative, qualitative, mixed methods) and theoretical/conceptual studies	Studies on other e-government initiatives unrelated to Malaysian Business Reporting systems

Study Selection and PRISMA-ScR Flow

Following the Preferred Reporting Items for Systematic Reviews and Meta-Analyses extension for Scoping Reviews (PRISMA-ScR; Tricco et al., 2018), study selection proceeded in four stages, corresponding to the study selection stage of the broader five-stage Arksey and O'Malley (2005) framework: (1) identification of records through database and grey literature searches (n = 514 records; 486 from Scopus, Web of Science, Google Scholar, and EBSCOhost, and 28 from grey literature sources); (2) deduplication and title/abstract screening, which removed 97 duplicate records and excluded a further 328 records as topically irrelevant at the abstract stage, leaving 89 records for full-text review; (3) full-text eligibility assessment, at which 47 records were excluded (15 unrelated to digital financial reporting technology, 12 lacking direct Malaysian relevance, 11 without sufficient empirical or theoretical grounding, and 9 duplicate or pure accounting/auditing studies); and (4) final inclusion of 42 peer-reviewed articles in the qualitative thematic synthesis. Reasons for exclusion at the full-text stage were documented systematically.

Data Charting

Extracted data were charted against the following variables: author(s) and year; country of study; theoretical framework(s) applied; research design and methodology; key constructs operationalised; and primary findings relevant to MBRS or XBRL adoption determinants. Thematic synthesis was conducted across the five principal analytical domains addressed in this review.

THEMATIC SYNTHESIS OF REVIEWED LITERATURE

The final corpus comprised 42 peer-reviewed articles published between 2001 and 2024, supplemented by 15 grey literature sources retained for regulatory and contextual background. Of the 42 peer-reviewed articles, 9

addressed the global progression and adoption paths of XBRL, 7 addressed MBRS development and implementation in Malaysia specifically, 6 addressed the professional role of company secretaries and XBRL preparers, 14 applied a technology acceptance theory (TRA, TPB, TAM, DIT, or UTAUT) to XBRL/MBRS or comparable mandatory-adoption contexts, and 6 addressed stakeholder-related or institutional pressures relevant to mandatory technology adoption. This distribution of the 42 included articles directly informed the five thematic domains presented below.

Global XBRL Development and Adoption

The origins of XBRL date to 1998, when Charles Hoffman initiated research into XML-based structured financial reporting as a mechanism for enhancing data comparability and automation (Debreceeny et al., 2009; Cohen, Schiavin and Servais, 2005). The establishment of XBRL International and release of the first technical specification in 2000 marked the transition from prototype to standardised technology, with the XBRL 2.1 specification of 2003 providing the technical foundation for jurisdiction-specific taxonomies (Debreceeny and Gray, 2001; Debreceeny et al., 2011). Global adoption has followed a progression from voluntary pilots to mandatory compliance regimes. The United States Securities and Exchange Commission (SEC) introduced XBRL reporting in 2005; the United Kingdom mandated Inline XBRL from 2011; the European Union enforced the European Single Electronic Format (ESEF) from 2020; and Singapore, Japan, Australia, the Netherlands, China, and South Korea have established mandatory XBRL frameworks (Yoon, Zo and Ciganek, 2011; Bierbaum et al., 2017). Early mandatory implementations consistently identified data quality challenges, including sign errors, decimal errors, and labelling errors, requiring substantial remediation investment (Debreceeny et al., 2010). Tawiah and Borgis (2022) establish that XBRL benefits are amplified in developing versus developed economies due to larger baseline information asymmetries, whilst implementation challenges are simultaneously intensified by constrained organisational resources and limited technology infrastructure (Henderson, Sheetz and Trinkle, 2012). This finding holds direct relevance for Malaysia, where the quality of professional support infrastructure is critical to MBRS implementation success.

MBRS Development and Implementation in Malaysia

Malaysia's XBRL journey commenced in 2010 with strategic digital reporting initiatives across Bank Negara Malaysia (BNM), the Securities Commission of Malaysia (SC), SSM, and the Inland Revenue Board of Malaysia (IRBM) (Ilias et al., 2019; Ghani, Laswad and Tooley, 2014). SSM released its XBRL Taxonomy (SSMXT) in 2014, though subsequent voluntary adoption remained extremely low, attributed to limited awareness and practitioner knowledge deficits (Ghani et al., 2014; Ilias and Ghani, 2015). MBRS was developed from 2016 at a cost of RM 17 million and launched in September 2018 as an integrated three-component system comprising SSMXT (taxonomy), mTool (preparation software), and mPortal (submission gateway) (OMESTI, 2016; SSM, 2018; Ilias et al., 2020). Pre-launch capacity building involved strategic partnerships with MIA, MAICSA, MACS, and IACS, delivering 194 seminars and 174 Corporate Tea Talks to over 12,000 stakeholders (SSM, 2018; KPDN, 2018). MBRS 2.0, announced in September 2024, introduced extended taxonomies, enhanced validation logic, and an improved mPortal interface, with mandatory implementation affecting all 1,590,141 SSM-registered companies across three phased deadlines from December 2024 to June 2025 (SSM, 2024; MAICSA, 2024). SSM launched a Moratorium campaign to mitigate high transition compliance costs for smaller practitioners (SSM, 2025). MBRS 3.0 is projected under SDP IV 2026-2030, incorporating blockchain-verified submissions, AI-generated tagging assistance, and regulatory cross-agency data alignment (SSM, 2026).

Company Secretaries and the MBRS Professional Context

Company secretaries function as the principal intermediaries between SSM's regulatory requirements and the corporate entities they serve, navigating complex taxonomy structures, evolving mTool interfaces, and escalating compliance deadlines (Ilias, Ghani and Azhar, 2020). Professional licensure requires membership in MAICSA, MACS, IACS, or MIA, creating a multi-body regulatory environment that generates competing and complementary normative adoption pressures. The 2021 SSM Annual Dialogue surfaced significant knowledge deficits, with practitioners expressing concern over the complexity of financial statement templates and the potential necessity of outsourcing data entry functions due to cost and competency constraints (SSM, 2021). Mohaidin et al. (2024) specifically identified limited understanding of financial data input requirements,

heightened submission error risk, and inadequate awareness of AI-enhanced conversion tools as compounding barriers. Resource constraints are disproportionately acute among small and medium practitioners (SMPs) and sole practitioners, creating structural barriers that larger incorporated secretarial firms are better positioned to absorb (Uyob et al., 2023). Future workforce transformation implications are considerable, with emerging professional competency requirements extending to XBRL data assurance, cybersecurity governance, and AI tool proficiency (Uyob et al., 2023; SSM, 2026).

TECHNOLOGY ACCEPTANCE THEORIES: A COMPARATIVE OVERVIEW

The reviewed literature applies multiple theoretical frameworks to explain MBRS and XBRL adoption behaviour. Table 2 provides a comparative summary of the principal theories identified in the literature.

Table 2: Technology Acceptance Theories Applied in MBRS/XBRL Literature

Theory	Origin	Core Constructs	MBRS/XBRL Application
TRA	Fishbein & Ajzen (1975)	Attitude; Subjective Norms	Foundational antecedent model
TPB	Ajzen (1985)	Perceived Behavioural Control added	Extension of TRA for volitional control
TAM	Davis (1986)	Perceived Usefulness; Ease of Use	Widely applied; single-framework limitation
DIT	Rogers (1962)	Innovation characteristics; S-curve diffusion	Early XBRL adoption trajectory studies
UTAUT	Venkatesh et al. (2003)	PE; EE; SI; FC; moderators	Best-fit for mandatory adoption; 69-70% variance explained

UTAUT is identified as the most robust framework for mandatory technology adoption contexts, having integrated eight prior models across 700 users and demonstrating superior explanatory variance of 69-70% (Venkatesh et al., 2003). Its application to MBRS contexts is supported by Ilias et al. (2020) and Uyob et al. (2023), both of whom confirm the relevance of Performance Expectancy and Social Influence as primary predictors in Malaysian professional settings.

Stakeholder Salience Theory Integration

Freeman's (1984) foundational stakeholder model establishes that organisations must account for the interests of all parties affected by or affecting their operations. Mitchell, Agle and Wood (1997) refined this through the concept of Stakeholder Salience, operationalised as a function of three attributes: power (the ability to impose compliance through legal authority and sanctions), legitimacy (the appropriateness and validity of a stakeholder's claims, grounded in professional expertise and statutory mandates), and urgency (the time-sensitivity and criticality of stakeholder demands). The integration of Stakeholder Salience Theory with UTAUT is theoretically motivated by the structural limitations of UTAUT in fully accounting for the external normative pressures characteristic of mandatory adoption contexts. In the MBRS setting, company secretaries operate simultaneously under pressures from SSM (as the primary regulatory authority), professional bodies (MAICSA, MACS, IACS, MIA) as legitimacy-conferring institutions, and client organisations as urgency-generating stakeholders. Standard UTAUT constructs, particularly Social Influence and Facilitating Conditions, do not sufficiently differentiate the heterogeneous sources and mechanisms of these pressures. Institutional Theory (DiMaggio and Powell, 1983) and the Technology-Organisation-Environment (TOE) Framework (Tornatzky and Fleischer, 1990) offer complementary perspectives on coercive and mimetic adoption pressures; however, Stakeholder Salience Theory most directly addresses the multi-layered, individually attributable influence structures relevant to licensed professional intermediaries (Mitchell et al., 1997; Scott, 1995). The proposed integration thus constitutes a theoretically grounded extension of UTAUT for mandatory professional technology adoption contexts.

IDENTIFIED RESEARCH GAPS

Synthesis of the reviewed literature identifies six primary research gaps that constitute the intellectual space for the doctoral study:

1. Limited studies specifically targeting company secretaries as the primary population in MBRS adoption research; most extant studies focus on accountants or general XBRL preparers without professional-role specificity.
2. Absence of empirical integration between UTAUT and Stakeholder Salience Theory in the Malaysian MBRS context, representing an unexplored theoretical frontier.
3. Insufficient investigation of the mediating role of Behavioural Intention between MBRS adoption antecedents and distal financial performance outcomes.
4. Lack of moderation analysis examining Organisation Size effects on the Performance Expectancy-Behavioural Intention relationship in mandatory adoption contexts.
5. Severely limited post-MBRS 2.0 implementation studies (2024-2025).

CONCEPTUAL FRAMEWORK

Based on the scoping review findings, the doctoral thesis proposes an integrated conceptual framework extending UTAUT through the incorporation of Stakeholder Salience Theory constructs. Table 3 presents the theoretical construct mapping, including hypotheses H1 through H10 and the Organisation Size moderating variable.

Table 3: Integrated UTAUT-Stakeholder Salience Conceptual Framework

Construct	Operational Definition	Hyp.	Theoretical Basis
Performance Expectancy (PE)	Perceived improvement in efficiency, accuracy, and service delivery through MBRS use	H1	UTAUT (Venkatesh et al., 2003)
Effort Expectancy (EE)	Perceived ease of use and ease of learning MBRS interfaces and taxonomy requirements	H2	UTAUT (Venkatesh et al., 2003)
Social Influence (SI)	Social expectations, regulatory norms, and peer pressures pertaining to MBRS adoption	H3	UTAUT (Venkatesh et al., 2003)
Facilitating Conditions (FC)	Perceived adequacy of support resources and technical infrastructure for MBRS use	H4a, H4b	UTAUT (Venkatesh et al., 2003)
Perceived Stakeholder Power (PSP)	Ability of stakeholders to impose compliance through legal authority and regulatory penalties	H5	Stakeholder Salience Theory (Mitchell, Agle and Wood.,1997)
Perceived Stakeholder Legitimacy (PSL)	Perceived appropriateness and validity of stakeholder claims via professional expertise and statutory mandates	H6	Stakeholder Salience Theory (Mitchell, Agle and Wood.,1997)
Perceived Stakeholder Urgency (PSU)	Perceived time-sensitivity and criticality of stakeholder demands and submission deadlines	H7	Stakeholder Salience Theory (Mitchell, Agle and Wood.,1997)
Behavioural Intention (BI)	Intention to use MBRS; functions as mediating mechanism between antecedents and financial performance	H8, H9	Venkatesh et al. (2003); Freeman (1984)
Financial Performance (FP)	Cost savings, time reductions, error minimisation, and operational efficiency gains from MBRS adoption	H9	Scott (1995); SSM (2024)
Organisation Size (Moderator)	Firm size as a moderating variable on the PE-BI and BI-FP relationships	H10	Tornatzky and Fleischer (1990)

Note: H4b extends Facilitating Conditions as a direct predictor of Financial Performance, beyond the standard UTAUT path to Behavioural Intention, in recognition of direct resource provision mechanisms observable in MBRS contexts. The integrated framework addresses the core theoretical gap identified through this scoping review: existing UTAUT applications in Malaysian MBRS contexts do not account for the multi-directional stakeholder pressures exerted simultaneously by SSM, professional bodies, and client organisations. The Stakeholder Salience extension provides a theoretically grounded mechanism for capturing these influences within a single unified explanatory model.

METHODOLOGY OF THE PRIMARY STUDY

Research Design

The primary study adopts a quantitative cross-sectional survey design administered to Malaysian company secretaries. The positivist epistemological stance is appropriate for testing hypothesised structural relationships among technology acceptance determinants via hypothetico-deductive reasoning (Venkatesh et al., 2003; Hair et al., 2019).

Population and Sampling

The target population comprises 8,062 licensed company secretaries registered with SSM. Proportional stratified random sampling across professional membership bodies (MAICSA, MACS, IACS, MIA) yields a target sample of $n = 367$, determined through established power analysis and sample size estimation formulas consistent with PLS-SEM requirements. A pilot test was conducted with $n = 37$ respondents to assess construct reliability prior to full-scale administration.

Measurement Instrument

The survey instrument comprises two sections: Section A captures respondent profiles including professional membership body, organisational size, and years of MBRS experience. Section B operationalises all ten theoretical constructs through adapted five-point Likert-scale items, validated through expert panel review ($n = 5$ domain experts), and content validity assessment.

Analytical Approach

Partial Least Squares Structural Equation Modelling (PLS-SEM) was selected over Covariance-Based SEM (CB-SEM) due to its suitability for predictive modelling with complex models incorporating mediation (Behavioural Intention) and moderation (Organisation Size), non-normal data distributions, and smaller sample contexts (Hair et al., 2019). Analysis via SmartPLS 4.0 includes outer model assessment (Cronbach's Alpha α , Composite Reliability CR, Fornell-Larcker discriminant validity, Heterotrait-Monotrait Ratio HTMT), and inner model evaluation (path coefficients β , R^2 , f^2 effect sizes, predictive relevance Q^2 for collinearity).

Ethical Considerations

Informed consent was obtained from all participants prior to survey administration. Participant anonymity and data confidentiality were maintained throughout collection, storage, and analysis. Ethical approval was secured in accordance with UTeM institutional requirements. Data were stored securely with access restricted to the research team and permanently anonymised prior to reporting.

CRITICAL APPRAISAL OF THE LITERATURE

The XBRL and MBRS adoption literature demonstrates several methodological strengths alongside limitations that contextualise the contribution of the primary study. Studies employ surveys (Ilias et al., 2020; Uyob et al., 2023), case studies (Ilias, Razak and Rahman, 2015), and archival analysis (Ghani et al., 2014), providing complementary perspectives on adoption determinants and implementation challenges.

Most Malaysian MBRS studies apply single-framework models (TAM or UTAUT in isolation) without

incorporating the multi-stakeholder normative pressures inherent in mandatory compliance contexts. This constitutes the primary theoretical gap addressed by the doctoral thesis. The preponderance of extant Malaysian studies focuses on pre-implementation or early voluntary adoption phases (2014-2021). Post-MBRS 2.0 mandatory implementation studies (2024 onwards) are extremely sparse, creating an acute evidence gap for the current enforcement phase. Prior studies have not exclusively targeted company secretaries as the population of inquiry, despite their central institutional role in MBRS preparation and submission. The doctoral thesis directly addresses this through dedicated sampling of SSM-registered company secretaries. The empirical relationship between MBRS adoption and company secretary practice financial performance has not been investigated in the Malaysian context. Existing XBRL and financial reporting quality literature (Tawiah and Borgis, 2022) provides indirect international support but does not address professional-level practice outcomes.

IMPLICATIONS

Theoretical Implications

The integrated UTAUT-Stakeholder Salience framework extends the theoretical boundaries of IS and technology acceptance research by incorporating multi-directional stakeholder pressure as a theoretically motivated explanatory mechanism in mandatory adoption contexts. This represents an original contribution to UTAUT scholarship, Stakeholder Theory application in IS research, and the emerging literature on mandatory professional digital reporting adoption. The operationalisation of Behavioural Intention as a mediating construct linking UTAUT and Stakeholder Salience antecedents to Financial Performance provides an empirically testable mechanism for understanding how technology acceptance behaviour translates into tangible organisational and professional outcomes, addressing the distal financial impact gap in MBRS scholarship.

Practical Implications

For SSM, the research provides empirical evidence to inform the design of MBRS 3.0 (2026-2030) with specific reference to user acceptance barriers and facilitating condition deficiencies that require remediation. For MAICSA, MACS, LS, and MIA, the research identifies specific training, support, and competency development gaps that professional bodies should address through targeted continuing professional education (CPE) programmes and updated membership competency frameworks. For company secretaries, the research validates the multidimensional complexity of MBRS adoption and provides a structured analytical understanding of the organisational and stakeholder factors influencing professional technology decision-making. Larger organisations demonstrating stronger adoption efficacy may provide benchmarking models for smaller practitioners to contextually adapt.

Policy Implications

The findings support the case for sustained SSM investment in stakeholder engagement mechanisms, extended moratorium periods for under-resourced smaller organisations, and AI-enhanced error detection and taxonomy validation tools to reduce XBRL preparation error rates. Policy recommendations extend to the integration of MBRS proficiency standards into company secretary initial licensing requirements and continuing professional development frameworks enforced through MAICSA, MACS, and LS certification structures.

Research Limitations

- i) Cross-sectional design: The survey captures adoption experiences at a single point during the MBRS 2.0 implementation phase (2024-2026), precluding causal inferences and longitudinal tracking of adoption behaviour evolution.
- ii) Common method variance: Self-report measurement introduces social desirability bias and common method variance risks, partially mitigated through Harman's single-factor test and established psychometric validation procedures.
- iii) Generalisability: Findings are specific to Malaysian licensed company secretaries and may not transfer to other professional groups, other mandatory reporting systems, or other regulatory jurisdictions without contextual adaptation.

- iv) Language limitation: The search was conducted in English, potentially excluding relevant Malay-language studies published in Malaysian domestic academic journals.
- v) Grey literature boundaries: Unpublished internal SSM implementation and compliance audit reports may contain pertinent data not captured within the review's retrievable grey literature scope.

CONCLUSION

This scoping review has systematically mapped the empirical and theoretical landscape governing the determinants of technology acceptance of MBRS among Malaysian company secretaries. The review confirms a substantial international body of XBRL adoption scholarship, a growing but methodologically constrained Malaysian MBRS evidence base, and six clearly delineated research gaps that the primary doctoral study is uniquely positioned to address. The integration of UTAUT with Stakeholder Salience Theory, the incorporation of Financial Performance as a distal adoption outcome, the operationalisation of Behavioural Intention as a mediating mechanism, and the exclusive targeting of company secretaries as the research population collectively differentiate the doctoral contribution from existing scholarship. The temporal alignment of the research with the MBRS 2.0 mandatory implementation phase ensures that findings are directly applicable to the most pressing current challenges in Malaysian corporate digital reporting. The theoretical and policy recommendations arising from this review provide a structured, evidence-grounded foundation for SSM, professional bodies, and company secretaries to collectively navigate the accelerating digital transformation of Malaysian corporate reporting governance and achieve the efficiency, accuracy, transparency, and compliance objectives articulated in SSM's Strategic Direction Plan IV (SDP IV) 2026-2030.

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CONFLICT OF INTEREST

The author declares no conflict of interest.

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