

## عنوان مقاله:

The Determination of Firm Performance in Emerging Nations: Do Board Size and Firm Size Matter

## محل انتشار:

دوازدهمین کنفرانس بین‌المللی آکادمی مدیریت آسیا (سال: 1396)

تعداد صفحات اصل مقاله: 7

## نویسندگان:

Tariq Tawfeeq Yousif Alabdullah - *Accounting Department, College of Administration and Economics, University of Basrah, Iraq*

Mohamed Ibrahim Nor - *Faculty of Management Sciences, SIMAD UNIVERSITY, Mogadishu, Somalia*

Sofri Yahya - *Graduate School of Business, Universiti Sains Malaysia, Malaysia*

Essia Ries Ahmed - *Universiti Malaysia Perlis (UniMap), School of Business Innovation & Technopreneurship, Perlis, Malaysia*

## خلاصه مقاله:

The purpose of this study is to examine the relationship between board size and firm size, and firms' financial performance using (ROA and ROE) as performance indicators in one of emerging nations, namely Jordan. The current study used quantitative methodology and the hypotheses of the study are examined through statistical software, SPSS 20, Eviews and PLS to analyze data. The findings from this study revealed that board size has an influence on Jordanian industrial firms' financial performance. The present study evidenced that there is a positive relationship between board size and ROA. On the other hand, the study revealed that firm size has no effect on ROA. Also, the study showed that both independent variables, board size and firm size, have an insignificant effect on ROE. The current study highlights the value of corporate governance in accounting research, by providing a deeper insight into the managers regarding firm financial performance. The study emphasizes the significance of considering board size as a critical form of Return on assets (ROA). The study focuses on corporate governance practices in Jordan as one of emerging market features that might mitigate the gap in the emerging market studies through survey evidence. Thus, generally, investors and regulators must be sensitive to the fact that the performance of industrial firms, represented by ROA, is affected by the size of board of directors

## کلمات کلیدی:

Board size; firm size; Industrial firms; performance; emerging nations

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<https://civilica.com/doc/689429>



