

## Corporate Governance Attributes and Financial Performance in Malaysian Listed Companies

**Authors :** Idris Adamu Alhaji, Wan Fauziahbt Wan Yusoff

**Abstract :** This study was conducted to identify the relationship between Corporate Governance attributes and Firm Performance, various studies, had been carried out mostly in developed countries, in order to identify the relationship between corporate governance attributes and firm performance. Since, the value creation of corporate governance can be measured through the firm performance, corporate governance act as a mechanism to align management's goals with the stakeholders especially to increase firm performance. Despite extensive study of corporate governance there is still an inconsistency relationship between corporate governance attributes and firm performance. Therefore, the aim of this paper is to identify the relationship between corporate governance attributes and firm performance. Five corporate governance element were used as independent variables which include: Independent director, board size, audit committee, leadership structure and board meeting. Meanwhile, the dependent variables are two firm performance measurements; return on equity (ROE) and earning per share (EPS). This study uses quantitative approaches whereby data were gathered from secondary source data were collected from Annual Reports of the companies, online journals etc. This study revealed that, there is a significant relationship between corporate governance attributes and firm performance. Therefore, the results show that good corporate governance practice influence firm performance. Finally, it's hoped that this study provides current corporate governance scenario in Malaysia that can be used to enhance the development of corporate governance of the country.

**Keywords :** corporate governance, return on equity, earning per share, financial performance

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