

Exploring Corporate Governance Structure in Gulf Cooperation Council Countries

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Abstract : This paper investigates board of directors and firms' ownership structure on non-financial companies listed in Gulf Cooperation council (GCC) countries using data from 2009 to 2013. The overall result of the study is that board size and board meeting have increased over years. Additionally, all combined committee variables have improved as well as audit committee size, audit committee meeting and audit committee experience have improved over the years. Furthermore, Oman is the only country that has not shown any statistically significant change in value of its associated variables.

Keywords : corporate governance, GCC countries, board of directors, ownership structure

Conference Title : ICFA 2015 : International Conference on Finance and Accounting

Conference Location : Zurich, Switzerland

Conference Dates : January 13-14, 2015