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CORPORATE GOVERNANCE STRATEGIC PERFORMANCE AS A SIGNIFICANT STRATEGIC MANAGEMENT IN PROMOTING PROFITABILITY: A STUDY IN UAE

Tariq Tawfeeq Yousif Alabdullah[1*], Howraa Qaseem Naseer[2]
[1]Department of Management Information System, College of Administration and Economics, University of Basrah, & Economic Studies Department - Basrah & Arab Gulf Studies Center
[2]Department of Management Information System, College of Administration and Economics, University of Basrah
Email: [1)] tariqtariq1984@gmail.com

Abstract

The aim of this study is to objectively investigate how board size, firm size, and firm age impact the financial performance of organizations listed in Dubai. A quantitative technique was employed using a sample of 40 non-financial firms listed on the Dubai Stock Exchange for the fiscal year 2022. This selected group of businesses is expected to provide valuable data to achieve the study's objectives and address the relevant research questions. The results of the research shed light on the relationship between the variables of interest through data analysis and statistical testing. It was found that the size of the board has minimal to no influence on the financial performance of the sampled companies. However, the study revealed a significant and positive correlation between company age and size and firm performance, as measured by ROA. It suggests that as businesses develop over time and increase in size, they tend to demonstrate higher levels of profitability. These findings emphasize the importance of considering factors other than board size when examining the connection between corporate governance characteristics and firm performance. Other organizational attributes, such as age and size, exert a more substantial influence on financial performance, even if board size may not be a significant driver. Within the context of Dubai-listed companies, these findings provide valuable insights into the nature of corporate governance and its impact on firm performance. The results of this study underscore the need for a comprehensive understanding of corporate governance processes and their effects on financial outcomes.

***Keywords**: Managerial Ownership, Board Independence, Corporate Performance, Kuwait*

1. INTRODUCTION

Firm performance has received a lot of attention from contemporary businesses as a method to enhance their operational effectiveness. Long-term profitability, employment growth, more corporate revenue, and greater shareholder wealth can all result from successful performance. Additionally, strong financial success helps businesses retain employees and improves customer service (Ahmed et al., 2014)

The early stages of performance management are intimately linked to human capital, which is acknowledged as a crucial component of organizational effectiveness (Ahmed et al., 2020). Therefore, in order to achieve positive corporate performance, it is crucial for everyone with an interest within a corporation, especially managers at all levels, to prioritize the establishment of effective corporate governance structures (Ahmed et al., 2016). Regardless of a company's nature or its type of industry, give extra attention for improving performance is a very critical and pertinent topic given the fierce and constant competition among all companies. It is very significant, especially under the recent economic changes and wider economic horizons, which have given these businesses different options. Improved performance has an impact on the entire national economy furthermore to individual firm success.

The primary study by (Gibrat, 1931) sparked curiosity about the firm distribution of company sizes (Peter Edward Hart & Prais, 1956) and other studies examined the connection between firm size and growth rate (Peter E Hart & Oulton, 1996). The efficiency and growth of a company's performance have an influence on the nation's complete economic development. The study's main goal is to investigate the effects of independent factors (firm age, firm size, and board size) on firm performance given how important it is to businesses. In light of the United Arab Emirates (UAE), an emerging market, this study aims to ascertain the effect of board characteristics (firm age, firm size, and board size) on firm performance.

This study intends to fill a research gap by examining the connection between important corporate governance systems and business performance as assessed by accounting-based indicators like return on assets (ROA), especially in the post-COVID-19 Pandemic era. Studies studying the connection between company size and growth rate (Peter E Hart & Oulton, 1996) followed the original work of (Gibrat, 1931) which inspired interest in assessing the distribution of firm sizes (FSD). Furthermore, as seen in the study done by Alabdullah et al. (2021), a number of studies have used firm size as an independent variable. Gonenc et al. (2019), among other studies, have shown the statistical importance of firm size and its effect on company performance when taken into account as the dependent variable.

Additionally, there has been an increase in interest in researching how a firm's age affects its performance. Age has recently been included as a predictor variable in regression models designed to examine performance variations among organizations. Nevertheless, the management literature has rarely discussed the importance of age in relation to firm dynamics (Alabdullah et al., 2014; Alabdullah, 20119; Alabdullah et al., 2023; Alhashim et al., 2023;2019, 2020; Ahmed et al., 20120; Ahmed et al., 20121; Almashhadani, 2020; Almashhadani and Almashhadani, 2021, 2021), with a few exceptions. The idea of firm age has been investigated in a number of research in the prior studies in the literature on applied finance, accounting, management and ecnomics in diverse contexts. Although it has been utilized as a control variable in research on diversifying businesses (Alabdullah et al., 2023; Almashhadani, 2020) and financial limitations (Alabdullah 2016), none of these studies have directly centered on the direct impact of age itself.

The general consensus has been that older businesses typically do better because they have more knowledge and experience, which leads to more efficient operations. According to empirical data, stronger firms have a larger chance of surviving as they get older and have a longer probability of doing so. However, there are opposing opinions and justifications that raise questions about this connection (Alabdullah, 2019). Corporate governance is now understood to be a vital agenda for improving the company’s performance in light of the present global financial crisis (Alabdullah, 2020). On the connection between corporate governance and company performance, many research have been done. However, there is still a lack of study on the impact of corporate governance in developing nations, particularly in the UAE.

Literature concentrating on emerging nations has emphasized the importance of the organization's size as an independent variable. Its low use in developing nations, such as the UAE, raises concerns about a research deficit (Alabdallah et al., 2018). Notably, internal mechanisms have a long history that dates back hundreds of years, including the tools under examination (Alabdullah et al., 2014). In order to do so, the present research looks at the links between organization size, board size, and company age. It also uses return on assets (ROA) as a metric of profitability to assess the profitability of organizations. Analyzing the effects these independent variables have on business performance and profitability is the goal.

2. LITERATURE REVIEW

A number of studies from developed and developing nations, including Eisenberg, Sundgren, and Wells (1998) and Klein (1998), have found a link between board size and return on assets (ROA) that is inverse link. On the other hand, research in developing economies shows a strong correlation between the size of boards and firm performance. These research' findings showed that a larger board size leads to having useful knowledge and competence, which enhances performance (Buniamin, Alrazi, Johari, & Rahman, 2008). A more extensive board of directors in small and medium-sized businesses in Ghana is also a useful mechanism in the non-financial sector, according to research by Abor and Biekpe (2007) and Alabdullah et al. (2014), in their study they found a significant link between the effectiveness of the board of directors and firm performance. A wave of scholars and researchers have looked closely at the relationship between company age and survival (Evans, 1987a,b; Collins and Poras, 1994; Farias and Moreno, 2000; Mata and Portugal, 2004; Bartelsman et al., 2005; Marcus, 2006). Yet, the outcomes have been erratic.

Regarding the ideal board of directors size, there are a variety of opinions. Based on various studies, the board should be made up of 7–15 people (Ogbechie et al., 2009). Nevertheless, empirical data suggests that 7-8 members constitute the best board size (Ahmed Mohammed, Kehinde Samson Oladejo, 2022). This is consistent with Jensen's (1993) claim that smaller boards produce better performance. Additionally, if the board has more than 7-8 members, it loses efficacy and starts to become more CEO-centric. According to a recent study by Novi Dwi Riyanti et al. (2023), negotiations in Indonesia have a large negative influence on return on assets and Tobin's Q, whereas non-committal commissioners in Indonesia have an advantageous effect on return on assets. Additionally, the return on assets is significantly impacted negatively by the size of the organization in the Philippines. In addition to the size of the board of directors in Indonesia, the size of the company in Indonesia, and the Philippines, financial leverage in Indonesia has a significant adverse effect on return on assets and Tobin's Q. To better understand the elements and traits of firms that affect their performance, numerous research has been conducted. Net turnover of assets, liquidity, foreign profit quantity, and age were found to have significant beneficial effects on profitability when a connection between company attributes and performance was tested (Tarun Kumar Soni et al., 2023).

The influences on the level of corporate social responsibility (CSR) disclosure in Vietnam have also been studied by researchers. The results showed that whereas the size of the board and board age have a detrimental impact on CSR disclosure, the percent of women on the boards of director and the company's age had beneficial effects (Quynh Lien Le et al., 2022). The financial performance of 13 industrial commodities businesses listed in Nigeria was studied in connection to the size and frequency of Board of Directors meetings. The study, which covered the years 2012 through 2021, involved the analysis of data taken from the website of the Nigerian Stock Exchange. The findings revealed that the impact of board meetings on financial performance was rather small. Although the size of the board had a considerable favorable effect on financial performance, managers should improve the qualities of their board of directors in order to comply with corporate governance rules (Almashhadani, et al., 2022; Kanaan et al., 2016; 2018; 2019). An empirical studues into internal control mechanisms was carried out by a research team, with an emphasis on identifying potential performance-related variables. Prior research has looked at the relationship between liquidity (Alabdullah et al., 2023; 2022;2021;2020; 2019; 2018; 2017; 2016; 2015; Aliy et al., 2010;Alhashimy et al., 2023; Mendas-da-Selva and Christenen, 2004; Ahmed et al., 2022; 2021; 2020; 2019; 2018; 2017; 2016; 2015), organization age (Nurnnabi and Hossein, 2012; Pozneak and Feraugi, 2015), and audit type (Alaly and Romerio, 2012; Bobaker et al., 2012; Amashhadani, et al, 2020;2021, Almashadani, 2020; Nurnnabi and Hossein, 2012) and how these factors affect performance. The impact of organization size and the size of the board of directors on organizational profitability hasn't received much attention, though (Al-Htaybat, 2011; Nor et al., 2019).

Therefore, the purpose of this study is to provide insight into how internal mechanisms such as organization size, age, and board size affect profitability. Organizational profitability is considerably and favorably impacted by the size of the board of directors, its age, and the organization's size. Using the literature review b its previous studies and our arguments above, we make the following hypotheses:

H1: The number of members of the board of directors and the success of the organization are positively correlated.

H2: The overall size of the organization and organizational profitability are positively correlated.

H3: Age of the organization and organizational profitability have a favorable link.

3. RESEARCH METHOD

The current study attempts to analyze the impact of numerous important features on firm performance, concentrating on the size of the board, the age, and the size of the organization. These elements have the potential to have a major impact on an organization's financial performance, especially in terms of return on assets (ROA). This study aims to improve our comprehension of the dynamics of business achievement within the setting of the United Arab Emirates (UAE) by examining the interactions among these variables. The research carried out a cross-sectional analysis using actual data taken from company annual reports for the year 2022 in order to acquire empirical information. The study was able to investigate the relationships between the aforementioned traits and company success by examining this extensive dataset. The decision to use a cross-sectional approach enabled a snapshot examination of the correlations at a particular point in time, offering insightful information about how corporate governance elements and financial results in the UAE interact.

This study guarantees that the conclusions are based on actual performance measures and reflects the current situation in the UAE business environment. The fact that the research conclusions are based on actual financial data provided by businesses operating in the area improves their validity and usefulness. In general, the current study employs a methodical approach to explore the effect of board size, business age, and size on firm performance, concentrating particularly on the return on assets (ROA). The research attempts to shed light on the relationships between these qualities and company performance within the distinctive setting of the United Arab Emirates by adopting a cross-sectional study methodology and leveraging information gathered from the financial statements of corporations for the year 2022.

A sample of non-financial industry firms listed in Dubai was made for this study. Data regarding the year 2022 was gathered from these firms' annual reports. Data that was both accounting-related and not accounting-related was acquired from the UAE stock market website. To provide pertinent data for attaining the study's goals, an overall of 40 non-financial firms have been included in the research. In order to assess the hypotheses and examine the correlations between numerous variables, each dependent and independent, the research used a cross-sectional design and concentrated on a single year. A quick explanation of the variable measurements is presented on the following page, while Table 1 gives a summary of the variables' measurements.

Table 1. Variables and Measurement

	Variables	Acr.	Measurement
1	Return on Assets	ROA	The ratio created by subtracting total assets from net income.
2	Board size	BZ	The number of managers who are board members.
3	Firm Age	FAG	LN of firm age (age = the number of years that have passed since the entity was founded.)
4	Firm Size	FZ	The firm's total assets' natural logarithm.

4. RESULTS AND DISCUSSION

4.1. Descriptive Analysis

The analysis for the current research includes all the elements—dependent as well as independent—of a sample of 40 non-financial companies traded on the Dubai Stock Exchange. Table 2 displays the results of the distribution study. Because the values fall within the allowed range of skewness (S) and kurtosis (K), the table suggests that the given values of kurtosis (K) and skewness (S) show that the overall data follows a normal distribution. According to Alabdullah et al. (2014), data can be regarded as normal when the standards for kurtosis (K) and skewness (S) are 3.

Table 2. Descriptive Analysis

All-variables	Mean	Std_Dev	Min	Max	Skewness (S)	Kurtosis (K)
ROA	0.494	1.2	0. 100	5.300	1.877	2.654
BZ	1.1320	2.3300	0.0000	10.0000	1.3130	3.3440
FAG	0.5430	0.3450	0.0000	0.8700	-0.5680	-1.1320
FZ	6.6570	0.6780	6.2300	7.76900	0.2360	0.6680

4.2 Correlation Analysis

The findings of the correlation analysis performed on each of the dependent variables are shown in Table 3. According to the results, there is a bad correlation between the board size variable (BZ) and the value of (ROA-0.355). This suggests that there are no problems with multicollinearity within the independent variables.

Table 3. Correlation Test Result

	ROA	BZ	FAG	FZ
ROA	1			
BZ	-0.355**	1		
FAG	0.119	0.202*	1	
FZ	0.980	0.063	0.815**	1

Significant level *p 0.05, **p 0.01

4.3 Regression Analysis

A summary of the findings from the hypothesis testing is shown in Table 4. The results of the analysis exposed that, while the other two hypotheses were supported, one of them was not, as shown in Table 4. The study's results indicated an impressive and positive relationship between a company's age (FAG) and performance (ROA), with a level of significance at P 0.05, t=1.452. These findings imply that a company's age significantly affects its ROA. likewise, the results showed a substantial and favorable relationship between a company's size and performance (ROA), with statistically significant at P0.05, t=1.621. This result highlights the important influence of the size of the company on performance (ROA).

Table 4. Path Coefficients Result

Variables	Path Coefficients	t-value	Supported
BZ -> ROA	0.1000	-0.5430	NO
FAG -> ROA	0.2350	1.4520*	YES
FZ -> ROE	0.2760	1.6210*	YES

Significance thresholds are as follows: *** P 0. 001 (t 3.33), **p 0. 01 (t 2.33), and *p 0.05 (t 1.605).

In the other hand, there are several recommendations for future researchers in the field based on the findings of the present study on the strategic performance of corporate governance as an essential aspect of strategic management for enhancing profitability in the UAE.

First and foremost, researchers should consider increasing the sample size to obtain a more comprehensive and representative understanding of the relationship between corporate governance factors and business performance. A larger sample size would enhance the generalizability of the results and allow for a more thorough analysis. Although this study focused on a sample of 40 non-financial companies listed on the Dubai Securities Exchange for the fiscal year 2022, expanding the sample would provide a broader perspective.

Additionally, future studies should incorporate more variables to explore the intricate structure of corporate governance and its influence on business performance. While this study focused on board size, company age, and firm size, there are numerous other variables that may impact the effectiveness of corporate governance, such as board composition, CEO traits, and ownership structure. Investigating these variables alongside the ones examined in this study would enhance our understanding of the relationships between corporate governance and firm performance.

Furthermore, it is advisable for future researchers to conduct longitudinal studies to examine the long-term effects of corporate governance on business performance. This study only analyzed data from one fiscal year, providing a snapshot of the relationship between corporate governance factors and firm performance. By studying trends and patterns over time, a longitudinal approach would enable researchers to gain significant insights into the evolving nature of corporate governance and its impact on financial performance.

Future scholars should also consider incorporating a more diversified group of companies from various industries and sectors to capture a broader range of corporate governance practices and their impact on business performance. Increasing the sample diversity would significantly contribute to the knowledge base on corporate governance and strategic management in the UAE.

By addressing these recommendations, future researchers can advance our understanding of corporate governance and strategic management in the United Arab Emirates. The findings of their studies will provide greater clarity on the link between corporate governance practices and business performance, enabling policymakers, investors, and corporate executives to make better-informed decisions regarding corporate governance strategies that promote profitability and long-term growth.

5. CONCLUSSION

In the context of the UAE, the goal of this study was to explore the complex relationship between corporate governance, strategic performance, and profitability. The study explicitly focused on three main variables: board number, firm age, and firm size to accomplish this goal. The study's results revealed an intriguing pattern. First, there was a connection between board size and business success, as measured by return on assets (ROA), although it was statistically insignificant. These findings suggest that the size of the board has little impact on the financial performance of the sampled companies. It implies that factors other than board size may have a greater influence on a company's performance.

Nevertheless, the study found a strong and favorable correlation between company age, size, and firm performance as measured by ROA. The data indicated that businesses tend to exhibit higher levels of profitability as they mature and grow in size. This suggests that scale and organizational maturity are key factors in generating financial success.

These results emphasize the importance of considering a wider range of variables when examining the multifaceted connection between corporate governance and business performance, beyond just board size. Future research projects in this sector are advised to employ a more comprehensive methodology in light of these findings. To improve the reliability and validity of the results, the sample size should be increased. By incorporating a more diverse group of non-financial companies from the UAE, researchers can capture a broader spectrum of corporate governance practices and their impact on firm performance. Additionally, including more variables in the analysis would provide a more sophisticated understanding of the intricate dynamics at play.

The effectiveness of corporate governance and its impact on firm performance can be strongly influenced by factors such as board composition, CEO traits, ownership structure, and corporate culture. By investigating these factors in addition to board size, firm age, and firm size, researchers can gain further insights into the complex structure of corporate governance and its effect on profitability. Adding more variables to the evaluation would also provide a more detailed view of the intricate processes involved.

Furthermore, conducting longitudinal research would be highly valuable in uncovering how the relationship between corporate governance and firm success has evolved over time. By observing shifts and developments in corporate governance practices and their lasting impact on profitability, researchers can gain a deeper understanding of the underlying causal processes.

In conclusion, future research projects focusing on corporate governance procedures in the UAE should increase the sample size, include more variables, and utilize longitudinal methods to gain a more comprehensive understanding. This enhanced understanding will ultimately contribute to improved business profitability and sustained economic growth in the region by providing policymakers, shareholders, and corporate leaders with valuable insights to inform their decision-making processes.

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