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Corporative Governance in an International Context

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Abstract— *The purpose of this research is to investigate the impact of corporative governance on international context in private business in Erbil. A random sampling technique was used, where all employees had equal chances of being selected for the sample. The study was carried out at private business in Erbil. The researchers distributed 170 questionnaires, only 156 questionnaires were received and from 156 questionnaires only 144 questionnaires were completed properly. Corporative governance can be an effective tool that many countries across the world can use to reduce such disparities evident in most firms. The findings revealed that the correlation between corporative governance factor as independent factor and International Context as dependent factor. The value of R for the Corporative governance = .386** which indicates that turnover is significantly but has weak correlation with International Context. Moreover, it was found that the value Beta for turnover = .386> 0.01, this indicates that turnover factor was positively and weak correlation with corporative governance.*

***Keywords*— Corporative Governance, International Context, Private Sector, Kurdistan.**

I. INTRODUCTION

Board diversity is a mainstream corporate governance issue that has been in existence for a very long time. This is an issue that does not seem to be going away anytime soon. Essentially, it is a natural consequence of various questions being asked about companies or organizations (Aguilera et al. 2021). Despite the historical emphasis that are common in corporate governance on a need to have balanced corporate governance, as well as, have the right capabilities to be effective, there is some perceptions that insinuate that boards usually made up of many similar individuals. Boards need to be able to respond to this new fact or reality by recognizing how diversity can easily contribute to effectiveness of a board (Naciti et al. 2021).

Domain of corporate governance

Board diversity is an element that covers different areas in regard to corporate governance of diverse organizations across different regions. The issue of diversity on boards entails the groups that are found in firms, which in this case may include issues of gender and individuals with special needs at both private and public corporates (Greuning & Brajovic-Bratanovic, 2022). The question of what is being done to address the issues that affect diversity in order to increase it also come into mind in this context. In addition, the question of why there are few women, as well as other under-represented groups on both the public and private sector boards come into play in this particular context (Zaman et al. 2022).

Reports from previous researches indicate that there are available evidence that examines both academic and non-academic literature in this field, in the United Kingdom and Internationally. Such reports review available evidence that concern the factors that account for the absence of diversity on boards across many government corporates. Additionally, the reports map out the current practices that are aimed at increasing the element of board diversity in government corporates (Hamad et al. 2021). The review of evidence in this case is focused in revealing the persistent under representation of certain groups like women, disabled people and ethnic minorities in both the public and private sector. However, it is essential to acknowledge that most evidence in the United Kingdom and abroad mainly focus on gender rather than the underrepresented groups. In this regard, there are three board categories that provide explanation about the lack of diversity in boards (Tibiletti et al. 2021). These categories include; individual level, interpersonal level and the appointment process (Gardi et al. 2021).

The category of individual level shows that there was no evidence that was found in regard to the underrepresented groups having lack of skills or qualifications to be on boards. Additionally, there was a perceived lack of opportunity for the underrepresented groups at the board level, which were cited to cause such individuals to have lower career expectations. Moreover, persistent, as well as unconscious stereotyping of the underrepresented groups was stated to lead to biased perceptions of both skills and aspiration (Gerged, 2021). The category of interpersonal level on the other hand showed that diverse candidates usually lack capital and are commonly excluded from influential social networks, hence the trait affects access to boards. Furthermore, boardroom cultures were also stated to be at times inhospitable to persons from the underrepresented groups (Qader et al. 2021). Lastly, the category of appointment process showed that this is a process that remains open to a subjective bias as a result of a lack of transparency in relation to openings and unclear criterion of selection, especially in the private sector (Lund & Pollman, 2021). Notably, the weak links that may exist between consultancies and diverse candidates are commonly a problem, particularly in the private sector (Hamza et al. 2021).

There various notable gaps that exist in the evidence based on board diversity in regard to international governance of organizations. These gaps are evident in the public sector boards, international comparisons, some underrepresented groups, boardroom dynamics and the effectiveness of several initiatives used to improve diversity (Hamad et al. 2021). In relations to the underrepresented groups, the gaps of evidences in this case reflect issues of ethnicity, sexual orientation equality and disability. Such gaps are commonly regarded as one of the major problems in the research of conclusive information in relation to the various issues perceived to attributed to the board diversity in government corporates on an international perspectives, as illustrated by various research studies (De Villiers & Dimes, 2021).

Roles of boards

Boards are critical elements in corporate governance that provide the general running of organizations, with a direct impact on the overall performance of companies across the globe. The board is entitled to understand and effectively meet its respective obligations to the stakeholders of the company. It is the role of the board to lead the entire company's group within a framework of effective and prudent controls, which are crucial in the risk assessment and management of the organization. In addition, the board approves the group's objectives, as well as ensuring that all sufficient resources are available for the company to meet its objectives (Hamza et al. 2021). Essentially, the board usually needs its directors to have sets of skills that complement one another and together, as a solely unified board that brings appropriate balance of experience, innovation, challenge and independence to enhance effective decision making (Lu & Wang, 2021).

The role of the chairman in the board is manly to lead the unified board and to facilitate its members into ensuring that responsibility that enhance principles and processes of the entire board are effectively maintained. The agendas of all meetings on board members are usually agreed in consultation with the company's chief executive and secretary, although any director in the organization may request for an item to be added into the agenda. Notably, in most companies, the chairman is given an authority to act and speak for the entire board between its meetings, an act that should engage the chief executive of the company. Reports from previous studies reveal that the board and the committee chairmen are appropriate individuals in the decisions and actions that are made between meetings of an organization's board (Jan et al. 2021). In this case, these individuals should meet the non-executive directors without the presence of directors in order to consider the performance of the company's executive directors and ultimately provide feedback.

The non-executive directors are individuals who can be appointed into the board to contribute their external expertise, as well as experience in areas of importance to groups like the general finance, corporate finance, corporate strategy, general management, supply chain management, customer care and environmental and scientific matters. These persons are also crucial in boards as they also provider rigor and challenge in the deliberations of the board and equally encourage them to make independent assessments of the competencies of the group in the organization (Ali et al. 2021). Non-execute directors can meet the chairman several times in a year in the event there are opportunities for them to appraise the performance of the chairman, an aspect that makes them extremely important in the board (Zattoni & Pugliese, 2021).

The boards also have chief executive as an important entity that aid in achieving the strategic goals of the company. The chief executive is empowered to take all necessary decisions and actions that further the strategy of the company, whereby their judgment is reasonable in regard to their position in the company. More importantly, the non-executive directors led by the chairman are required to appraise the performance of the chief executive every year. In addition, the executive directors are also another group that is held responsible for implementing the strategic forward of the company (Nuskiya et al. 2021). The group is commonly committed to the implementation of strategy in a responsible way that will take account of the company's commitment for long term responsible stewardship of the organization's business, the customers, environment and communities that live within the company's physical location (Younas et al. 2021).

Empirical literature

As a governance tool in corporations, board diversity is often regarded as a debatable topic in academic research. Based on a corporate governance perspective, the various ways in which board diversity contributes to an excellent corporate governance, as well as increased firm value, finds that consequently emerge are not altogether clear (Faeq et al. 2021). From the evidence that is drawn from empirical research, the results that emerge are usually mixed and inconclusive. Although academics may be presumed to be the cause for the disconnection from the practical elements of everyday life in most corporations, the business practitioners seem not to be wiser (Akoi & Yesiltas, 2020). Recent studies show that, despite showing universal assent to the diversity value abstract, corporate directors, as well as officers have commonly experienced difficulties in providing specific examples of instances in which diversity adds value to their respective boards.

Furthermore, studies that seek the relation between board diversity and corporate performance have severally identified various major benefits, as well as costs of diversity. In relation to the benefits expected, the positive business of the element of diversity of boards includes numerous aspects. Firstly, board diversity is projected to improve access to information, yield more effective problem solving and increase creativity. Secondly, it can enhance better understanding of the customers, marketplace and suppliers. In addition, board diversity can also yield improved relations with employees in a corporation by signaling that the given organization or company values diversity and equally offers mentoring, as well as advancement of opportunities for all employee groups (Jebran & Chen, 2021). Lastly, board diversity also ensures improved public image specifically by providing conformity of the societal expectations (Witt et al. 2021).

In regard to cost perspective of board diversity, the potential downsides are as follows. Firstly, it is projected yield a decreased cohesion in organizations boards, subsequently resulting in distrust among individuals in the company, lack of cooperation, as well as a breakdown in communication. Secondly, the implementation of board diversity in corporates is a lengthy and costly decision making process. In addition, quality of decision making can also decrease due to insufficient business of directors that are chosen on the suggested diversity criteria (Akoi et al. 2021). Ultimately, board diversity can easily enhance conflicts of interest among directors whose major aim is to promote ideologies and agendas in an organization (Faeq, 2022).

From a perspective of corporate governance, some of the major promising arguments that support diversity are commonly those that link diversity with the improved ability by directors to discharge their main duties. In this case, the first duty that comes into the argument is the duty of skill, care and diligence. Moreover, the improved access to information, viewpoints of diversity and the greater scope for debates could easily increase the quality of the judgment of business, as well as the outcomes of board deliberations (Faeq et al. 2021). For instance, a good example is the duty of directors to take into account specific interest of stakeholders, while at the same time promoting the success of the organization as a whole. In such a scenario, board diversity may be helpful to directors in weighing more accurately any relevant considerations by aiding in correction of some of their biases and prejudices (Karim et al. 2021). Moreover, the diverse traits associated a certain gender or ethnicity create behavioral and cognitive diversity in the boardroom, which in turn could lead to more balanced assessment of relevant considerations for each decision.

Board diversity as a governance tool may also assist the non-executive directors in discharging their respective oversight duty, subsequently requiring them to scrutinize the performance of executive directors, as well as risk management and system of financial controls of a company. Diversified boards are capable of increasing the independence of non-executives directors by drastically reducing probability of group-think. In this regard, group-think is a feature that involves homogenous groups and manifested in extreme loss of individual creativity, as well as independent thinking due to loyalty to norms of groups and desire for harmony (Ali et al. 2021). Consequently, diverse boards undermine the aspect of homogeneity that is required by group-think and equally reduce the chances of uncritical rubber stamping of decisions by management.

Ultimately, the various avenue of research could eventually bring crucial insights into the diversity value as a tool in corporate governance (Rohyati & Suripto, 2021). In most advanced societies of modern world, it is acceptable to doubt the real value of diversity in boards. In the context of the corporate governance, an attempt to seek more concrete causal relationship between good corporate governance and board diversity does not call into the question about the intrinsic diversity with firms (Akoi & Andrea, 2020). In contrast, this exercise will work a long way in providing contextual evidence in support of diversity as a critical and overarching value (Ahmed & Faeq, 2020).

Board diversity differs internationally

Board diversity is an aspect that greatly differs in many corporates across the world internationally. The issue of board diversity is addressed different from different regions of the world. For instance, the legislative mechanisms that have been put in place to encourage board diversity in the European union differs from the mechanism that have been put in place in North America and other regions of the globe. The diversity of boards mainly involves the number of women or underrepresented individuals in the corporate world (Zhou et al. 2021). Such diversity is mainly determined by the corporate governance tools that have been put in place to encourage more representation of individuals on basis of gender and other aspect of underrepresented individuals in organizations (Faraj et al. 2021).

Despite various attempts by researchers to promote diversity in workplaces in the United Kingdom, there has been a characterization of slow progress in the advancement of women, as well as underrepresented groups onto both the public and private boards. In this case, many governments, as well as that of the UK, have set up legal frameworks that aim at increasing the diversity of boards in all public sectors. For instance, the European parliament in November 2013 approved the EU legislative proposal that was aimed at improving the gender balance in all company boards (Ali et al. 2021). The proposed directive set a 40 percent minimal threshold of the underrepresented sex in the non-executive board member position in certain companies and a flexi-quota for executive directors, which are to be met by the year 2020. In the event the proposal becomes law, region's companies that were publicly listed with less than 40 percent of women in their non-executive board members will mandatorily be required to adopt a mode of selection procedure for board members, in order to give priority to qualified candidates who are women (Ismael et al. 2022). In addition, small and medium sized enterprises, although not bound by the requirement, will be encouraged to improve on their gender balance at al management levels, as well as boards (Rohyati & Suripto, 2021).

Corporate board diversity, which is mostly represented in the form of gender diversity, has been extremely dynamic area of corporate governance internationally over the past decade. In the European region, Norway is ranked as the frontrunner in implementing reforms that promote gender diversity, whereby a 40 percent quota of women on boards being imposed on numerous public listed companies since the year 2003. Several other European nations, such as France, Spain, Netherlands and Belgium, have also passed laws that impose quotas of women representation on boards (Cordova et al. 2021). The United Kingdom on the other hand has preferred a soft approach on law. In this case, the UK Corporate Governance Code has been put in place and recommends that board members should be appointed on merit and against objective criteria, which is in due regard to the board diversity benefits, including gender. In addition, in 2010, the United Kingdom government also commissioned Lord Davies to extensively investigate the barriers that prevented women from reaching the roles that enabled them to participate in decision-making processes in corporations (Akoi et al. 2021). The report by Davies after the investigation showed that a soft law approach was recommendable for voluntary and disclosure based strategy that was aimed at creating a culture of board diversity within corporations (Faeq et al. 2021).

Some earlier researches assert that the disparities evident in boardrooms are merely attributed to the type of corporate governance tools that have been adapted in different regions to address the issue of board diversity. It is evident that women and underrepresented people in many organizations are less considered to be part of board discussions that critical in strategic planning of companies in achieving their overall goals. The performance of firms is usually dependent of the discussions that take place in boardrooms, hence people who take part in such discussions have only been chosen in basis of stereotypical perceptions rather than merit. In such scenarios, the women and other unrepresented groups like people with certain disabilities have only been left out (Kamal, 2021). Most boards in firms across different parts of the world have commonly been found to be male dominated, hence issues of gender come into play for such demographics.

II. RESEARCH METHODOLOGY

Design of the Study

The purpose of this research is to investigate the impact of corporative governance on international context in private business in Erbil. The questionnaire was divided into two sections, the first section consisted of demographic questions; starting with respondent 's age and respondents 'gender. The second part of questionnaire consisted of 39 questions, 18 questions for international context and 11 questions for corporative governance.

Sampling Size and Target Population

A random sampling technique was used, where all employees had equal chances of being selected for the sample. The study was carried out at private business in Erbil. The researchers distributed 170 questionnaires, only 156 questionnaires were received and from 156 questionnaires only 144 questionnaires were completed properly.

Instruments

The questionnaire is structured in the form of multiple-choice questions. The participants were asked to rate how strongly they agree on each item on a five points Likert order scale.

III. RESULTS AND ANALYSIS

Table 1-Demographic analysis

Items	Scales	Frequency	Percent
Age	20-25	41	28.5
	26-30	30	20.8
	31-35	26	18.1
	36-40	20	13.9
	40-45	16	11.1
	45 and above	11	7.6
Gender	Male	93	64.6
	Female	51	35.4

Table (1), shows demographic analysis for respondents participated in this study. 41 participants were from age 20-25 years old, 30 respondents were from age 26-30 years old, 26 respondents were from age 31-35 years old, 20 respondents were from age 36-40 years old, 16 respondents were from age 40-45 years old and only 11 respondents were from age 45 years old and above. In terms of participants 'gender; 93 participants were male and 51 participants were female.

Table 2- Factor analysis

Factor	Items	Factor loading
International Context	Question 1	.512
	Question 2	.613
	Question 3	.704
	Question 4	.811
	Question 5	.757
	Question 6	.614
	Question 7	.534

	Question 8	.789
Corporative Governance	Question 1	.656
	Question 2	.898
	Question 3	.749
	Question 4	.715
	Question 5	.864
	Question 6	.766

Factor analysis determines essential variables that clarify the outline of associations within a set of perceived variables. Factor analysis is frequently used in reducing data to classify a small number of variables that clarify most of the variance perceived in greater number of visible variables. Table (2) indicates that the international context factor has 8 items and corporative governance factor has 6 items.

Table 3-Reliability Statistics

Factor	Cronbach's Alpha	N of Items
International Context	.812	7
Corporative governance	.799	6
International Context and Corporative Governance	.805	13

Table (3) shows the reliability analysis for both factors (international context and corporative governance). According to the reliability tests, the researchers found out Cronbach's Alpha for international context items =.812 which are greater than .6 this means that 7 items for international context factor were reliable for this study and the Cronbach‘s Alpha for corporative governance items =.799 which are greater than .6 this means that 6 items for corporative governance factor were reliable for this study and the out Cronbach's Alpha for turnover and corporative governance items =.805 which are greater than .6 this means that 13 items for turnover and corporative governance factors were reliable for this study.

Table 4-Correlations analysis

		International Context	Corporative governance
	Pearson Correlation	1	.386**
International Context	Sig. (2-tailed)		.000
	N	144	144
	Pearson Correlation	.386**	1
Corporative governance	Sig. (2-tailed)	.000	
	N	144	144

**. Correlation is significant at the 0.01 level (2-tailed).

Table (4) shows the correlation between corporative governance factor as independent factor and International Context as dependent factor. The value of R for the Corporative governance = .386** which indicates that turnover is significantly but has weak correlation with International Context.

Table 5-Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.386a	.149	.143	1.57898
a. Predictors: (Constant), International Context				

As seen in the table (5), the value of R square = .149 which indicates that 15% of variables have been explained.

Table 6-ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	61.967	1	61.967	24.855	.000b
	Residual	354.033	142	2.493		
	Total	416.000	143			
Dependent Variable: International Context b. Predictors: (Constant), Corporative governance						

Table (6) shows the value of F for an independent factor and a dependent factor is 24.855 >1 which indicates there is a significant association between three independent factors and dependent factor.

Table 7-Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.942	2.022		2.939	.004
	Corporative governance	2.512	.504	.386	4.985	.000
a. Dependent Variable: International Context						

Table (7) shows the coefficients analysis for this study. As seen in the above table the value Beta for turnover = .386> 0.01, this indicates that turnover factor was positively and weak correlation with corporative governance.

IV. CONCLUSION

In summation, board diversity in corporate world has mainly been found to present male dominance in many firms on a global perspective. The disparities are attributes to societal stereotypes that many communities deem the female and underrepresented individuals as less effective in decision making of companies. Corporative governance can be an effective tool that many countries across the world can use to reduce such disparities evident in most firms. Notably, board diversity and corporate performance have severally identified various major benefits, as well as costs of diversity in companies across the world. In regard to the benefits expected, the positive business of the element of diversity of boards has been found to exhibit many benefits to firms. Since board diversity mainly entails the incorporation of women and other underrepresented persons in boards, it is critical for governments to enact legislative directives that would encourage its realization in the corporate world.

V. RECOMMENDATION

Board diversity is an issue that needs to be critically analyzed in order to determine its root cause as it is evident in most firms across the world. It is recommendable for government to enact effective corporate government mechanism that aim at reducing the diversity of boards as evident in this study. Government or independent bodies can be used to research on the barriers that women and other underrepresented groups face in obtaining formal board membership in companies. This is a strategic plan that has worked for some countries in developed world, where legislative directives are being put in place to encourage more participation of women and underrepresented individuals in boardrooms. In addition, there is a need to identify the most crucial factors that will encourage companies to consider having more underrepresented persons such as women and people with disabilities as board members in all firms. Such factors should be encouraged in order to attract more appointments of such groups into boards by considering merit and gender balance in all firms across the globe.

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