

# CONFERENCE **ABSTRACT**

October 25–27, 2024  
Vancouver, Canada



Proudly Canadian, Truly Global

## **Abstract Book**

*October 25-27, 2024 – Vancouver, Canada*

**Format: Electronic Book**

**ISBN: 978-1-998259-55-7**

**Venue**

**University of British Columbia**

**October 26, 2024**

**Vancouver, Canada**



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### Global Conference Alliance Inc.

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## Welcome

As Conference Chair I'm honored to welcome all participants to the **Conference organized by Global Conference Alliance Inc.** held on October 25-27, 2024, in beautiful Vancouver, Canada.

This conference will be an excellent opportunity to meet and network with delegates from around the world in areas of management, marketing, international business, human resource management, accounting, finance, entrepreneurship, digital marketing, informational technology, Nursing, healthcare, HRM Leadership, Social Science, Engineering, business, and economics. Participants should benefit from conference presentations exploring cutting-edge reviews and investigations in basic and applied research.

Attending this conference also gives you an opportunity to explore Vancouver and enjoy its scenic views, tropical climate, and friendly people. Vancouver enjoys a global reputation as one of the world's top cities for quality of life and recreation.

Thank you for considering attending the Conference. A wide scope of participation will enrich our conference and help us all add significant value and experience to our shared research objectives.



**Dr. Afzalur Rahman**  
CEO & Conference Chair  
**Global Conference Alliance Inc.**  
*Proudly Canadian, Truly Global*

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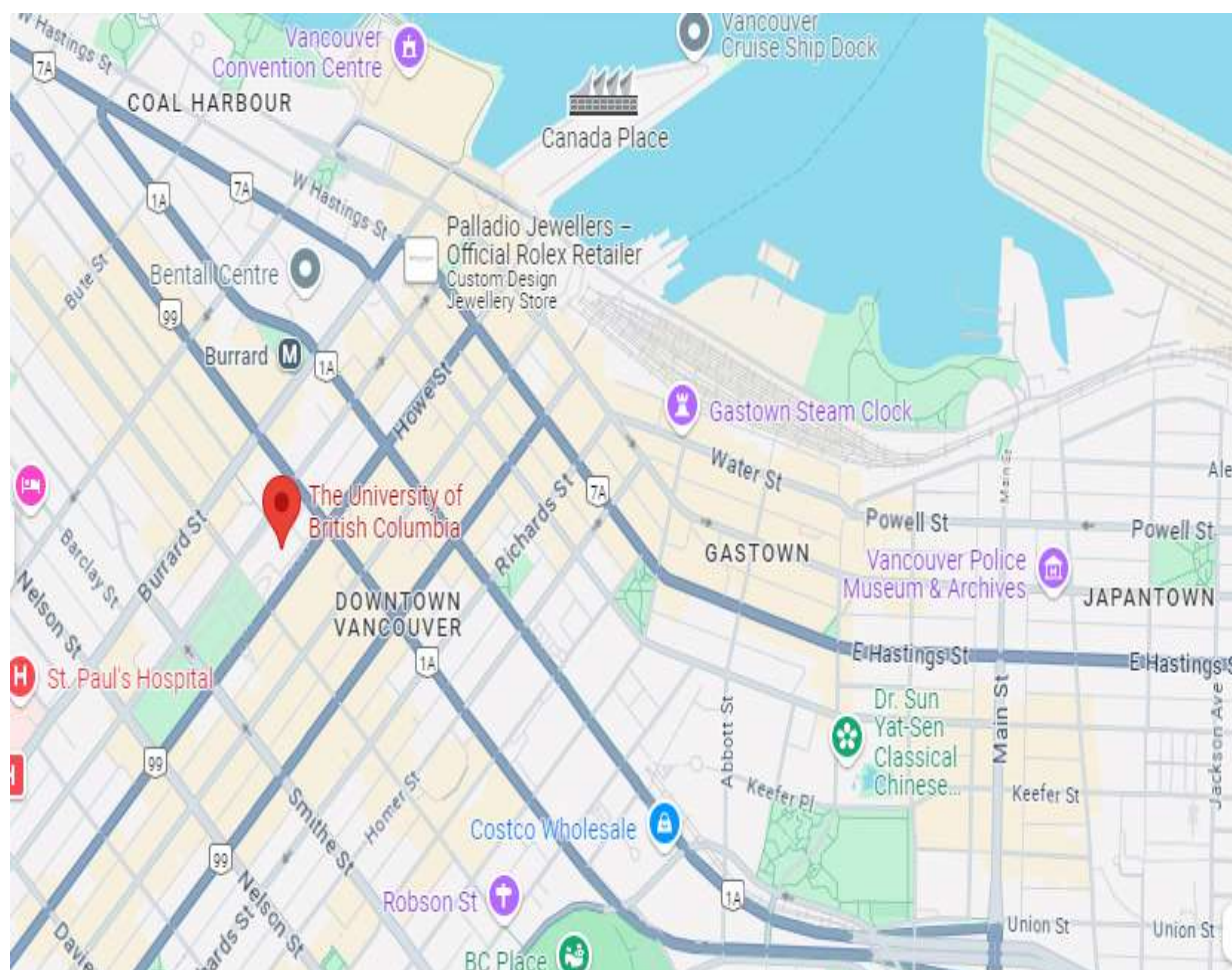
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## Conference Venue

**University of British Columbia,**  
Room C215- 800 Robson Street,  
Vancouver, British Columbia, Canada V6Z 3B7

### **Directions:**



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### Public Transit:

To reach the University of British Columbia (UBC) from Room C215 at 800 Robson Street, Vancouver, you can start by walking to the nearby Vancouver City Centre or Granville SkyTrain Station, both about a 10-minute walk away. From Vancouver City Centre, board the Canada Line SkyTrain towards Richmond-Brighouse and transfer at Waterfront Station to the Expo Line towards King George. Once at Waterfront, you can catch either the #14 or #4 bus from West Georgia Street directly to the UBC Bus Loop. This route will conveniently take you to the campus, where you can walk to your destination. Be sure to check the TransLink website or app for the latest schedules and updates before you travel.

### Driving & Parking

The University of British Columbia's downtown Vancouver campus is located at Room C215, 800 Robson Street, in the heart of the city, making it easily accessible by car. If you're driving to this location, take into account that Robson Street can be quite busy, especially during peak hours. There are several public parking options nearby, such as street parking, which may be limited, or paid parking lots located within walking distance. One nearby parking option is the Vancouver Public Library parking, just a short walk away. Additionally, there are several parkades on Howe Street and Smithe Street that offer convenient access to the university building. It's advisable to plan ahead, check for available parking, and be aware of time limits or fees, as parking can be competitive in this bustling area.

### Accessibility

The University of British Columbia's downtown campus at Room C215, 800 Robson Street, Vancouver, is designed with accessibility in mind. The building provides wheelchair access with ramps at the entrance and elevators to accommodate individuals with mobility challenges. Accessible parking spaces can be found nearby, either at designated spots along Robson Street or in nearby parkades, such as the Vancouver Public Library parking lot, which has designated accessible spaces. Public transportation options, including buses and SkyTrain stations, are also close by, offering accessible transit routes for those using mobility devices. The area features wide sidewalks and pedestrian crossings equipped with tactile paving and audible signals, ensuring a safer and more accessible journey for all visitors.

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## **Disclaimer**

- Please note that all our conferences are multidisciplinary. In addition to the main topic, other topics may also be discussed during the scheduled sessions.
- It is mandatory to confirm your attendance prior to the conference to guarantee your seat and catering arrangements.
- Registered participants may either attend the entire event or choose to attend only their specific sessions.

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## Conference Schedule

**October 25-27, 2024 – Vancouver, Canada**

**Disclaimer:** Please note the main conference day is 26th October, and the conference will be held at University of British Columbia. If you need any help on the 25th October, please let us know by reaching out to our Hotline & Whatsapp number +1 672-971-2088. Otherwise, we are eager to have you on board on the conference day.

- **Friday, October 25, 2024** – Arrival of the participants in Vancouver, Canada
- **Saturday, October 26, 2024 (Conference Day)** – Registration, opening speech, keynote speech, and technical sessions:

**Registration will start from 01:00 PM, Gate Closes at 1:30 PM**

| Activity List, Saturday 26th October, 2024 (Conference Day)                                                                                                                                | Time              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Registration and Lunch                                                                                                                                                                     | 1:00 PM - 1:30 PM |
| Opening Remarks by Conference Chair Dr. Afzalur Rahman                                                                                                                                     | 1:30 PM - 1:40 PM |
| <b>Technical Session 1: Digital Marketing; Advertising and Marketing Communications; E-commerce and Internet Marketing</b><br>Keynote Speech by Fernanda Ave and Q/A                       | 1:40 PM - 2:10 PM |
| Break                                                                                                                                                                                      | 2:10 PM - 2:15 PM |
| <b>Technical Session 2: Digital Marketing; Search Engine Optimization; Social Media Management</b><br>Keynote Speech by Dr. Gabriela Kurtz and Q/A                                         | 2:15 PM - 2:45 PM |
| Break                                                                                                                                                                                      | 2:45 PM - 2:50 PM |
| <b>Technical Session 3: Strategic Management and Planning</b><br>Author Presentation: Dr: Jahirul Haque and Q/A                                                                            | 2:50 PM - 3:10 PM |
| Break                                                                                                                                                                                      | 3:10 PM - 3:15 PM |
| <b>Technical Session 4: Human Resource Management; Women in Business and Leadership; Entrepreneurship Innovation and Sustainability; Leadership</b><br>Keynote Speech by Nikki Tam and Q/A | 3:15 PM - 3:45 PM |
| <b>Technical Session 5: Accounting and Financial Management</b><br>Author Presentation: George Kodzo Kumako and Q/A                                                                        | 3:45 PM - 4:05 PM |
| Break                                                                                                                                                                                      | 4:05 PM - 4:10 PM |

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|                                                                                                                                                                                            |                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| <b>Technical Session 6: Business Management and Economics; International Business and Marketing; African Business and Technology; Supply Chain Management; African Economy and Culture</b> | 4:10 PM - 4:30 PM |
| Keynote Speech by Dr: Afzalur Rahman and Q/A                                                                                                                                               |                   |
| Photo Session and Certificate Giving Ceremony                                                                                                                                              | 4:30 PM - 4:45 PM |
| Closing Remarks                                                                                                                                                                            | 4:45 PM - 4:50 PM |
| Testimonials                                                                                                                                                                               | 4:50 PM - 5:00 PM |

- **Sunday, October 27, 2024** – City Tour (optional to the participants)

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## Conference Committee

### Keynote Speech



#### **Dr. Afzalur Rahman**

*Doctor of Business Administration – DBA in International Business (USA)*

*Certified International Trade Professional – CITP (Canada)*

*Former Professor of Business Management – Douglas College (Canada)*

Dr. Afzalur Rahman is a distinguished international business professional with over 15 years of experience in the field of global trade. His contributions have significantly advanced the understanding and management of international trade, impacting both local and international business landscapes. Dr. Afzalur Rahman is also dedicated to fostering academic growth by offering premier training, conference hosting, and event planning services to scholars and researchers, supporting the exchange of knowledge within the business community.

Dr. Afzalur Rahman holds a Doctor of Business Administration (DBA) in International Business and a Master of Business Administration (MBA) in Finance. His undergraduate degree in Business Administration and Management was earned at the University of Windsor, Canada. He is a Certified International Trade Professional (CITP) and a Chartered Professional in Human Resources (CPHR), underscoring his expertise in both international trade and human resource management.

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Dr. Rahman's academic journey began as a professor of international business management at Thompson Rivers University, Canada. He has since held teaching and research positions at prestigious institutions including the University of British Columbia, Simon Fraser University, University Canada West, Columbia College, and Douglas College. His research interests span Business Strategy, International Business, International Marketing, Global Entrepreneurship, Retailing Management, and Human Resource Management. He has published numerous peer-reviewed articles on these subjects, contributing to the broader understanding of topics such as international trade theory, regional economic integration (NAFTA, ATPDEA, BRICS), foreign direct investment, and cross-cultural communication.

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### **Keynote Speech**



#### **Fernanda Ave**

*MBA Sessional Faculty*

*Department of Marketing, Strategy and Entrepreneurship*

Fernanda has 15+ years of experience working in marketing. She has worked in numerous industries, from education to biotech and consulting. Now, Fernanda is the CMO at I2A2, an Artificial Intelligence Institute aiming to minimize the challenges AI is bringing to our society, she is also a sessional faculty at the MBA program at University Canada West and works with tech startups and other entrepreneurs to guide them to develop their marketing and branding and product strategy.

In addition to her professional accomplishments, Fernanda is passionate about giving back to her community. She volunteered as a mentor and advisor to the women in tech program at ISSofBC. She also volunteered at Latincouver helping the organization build the Latin Plaza hub.

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## **Keynote Speech**



### **Dr. Gabriela Kurtz**

*Instructor, Douglas College, Canada*

Gabriela Birnfeld Kurtz is a multidisciplinary professional with over 12 years of experience spanning academia, design, digital marketing, and game research. She has excelled in teaching higher education for more than 10 years at institutions such as University Canada West, Langara, University of the Fraser Valley, Douglas College, and others. Gabriela also boasts 8 years of academic research experience and a PhD awarded with honors. She is an active member of multiple research labs and congress committees, with 30+ academic works published. Additionally, Gabriela has more than a decade of experience in digital marketing and branding strategy, having worked as a Marketing Manager in the software industry and coordinated communications at IDEAR/PUCRS. She is also a mentor for startups to become investment-ready and to scale-up their businesses through Digital Marketing in Canada and Brazil.

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### **Keynote Speech**



#### **Nicky Tam**

*Human Resources Manager*

*Naturally Homegrown Foods Ltd.*

Nicky Tam, is a highly skilled Talent Acquisition and Human Resources Specialist with over 8 years of experience, currently serving as the HR Manager at Naturally Homegrown Foods. She has demonstrated expertise in full-cycle recruitment, managing both corporate and hourly hiring across Canadian and US markets. Nicky excels in developing and maintaining strong candidate pipelines and enhancing interview processes through training tailored to hiring managers' needs.

Previously, at Daiya Foods Inc., Nicky played a pivotal role in optimizing HR operations by implementing Greenhouse (ATS) and Workday (HRIS), significantly improving recruitment efficiency. She also streamlined onboarding processes, managed employee benefits, and supported payroll operations. Additionally, her work analyzing exit interviews helped identify trends and strengthen employee retention strategies. At Glentel, Nicky handled high-volume recruitment, led recruitment campaigns across Canada, and trained managers on effective use of ATS platforms, further optimizing recruitment processes.

With a Bachelor's Degree in History and a Minor in Anthropology from UBC, alongside an HR Associate Certification from BCIT, Nicky has a strong educational foundation to complement her practical experience. Achieving her CPHR designation in 2021, she continues to apply her extensive HR knowledge to drive organizational success and improve HR functionalities across her roles.

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## Committee Members

- **Dr. Afzalur Rahman**, Douglas College, Canada Conference Chair
- **Dr. Michael Henry**, Thompson Rivers University, Canada; Dean, School of Business & Economics – Adviser
- **Masum Billah Bhuiyan**, Founder of Giant Marketers  
IT Entrepreneur || Public Speaker || Business Coach || Digital Marketing Expert
- **Mr. John O’Fee**, QC, Thompson Rivers University, Canada - Business Law and Human Resource Management
- **Dr. Erika Skita**, Instructor, Granville College in Vancouver, Canada
- **Dr. Dushyant Gosai**, Colorado State University-Global Campus, United States - Accounting
- **Mr. Simon Parker**, Douglas College, Canada - Marketing and International Business
- **Dr. Ahmed Hoque**, Vancouver Island University, Canada - Economics and Banking
- **Dr. Emrul Hasan**, The University of British Columbia, Canada -Finance
- **Dr. Murat Eroglu**, Faculty Member, Adelphi University, USA
- **Ms. Marisa McGillivray**, Economist at Statistics Canada Consumer Prices Division
- **Mr. Quazi M. Ahmed**, IFC/World Bank Group Certified Master Trainer
- **Mrs. Yasmin Jahir**, Divisional Chair, Electrical and Computer Engineering Director of Operations, USA
- **Dr. Imtiaz Ahmed**, Assistant Professor, Department of Electrical Engineering and Computer Science, Howard University, Washington, DC, USA
- **Husnu Saner Narman**, Faculty Member at Marshall University

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## Authors' Presentation Review

**Saturday 26th October, 2024**

| Name and Affiliation                                     | Title                                                 |
|----------------------------------------------------------|-------------------------------------------------------|
| <b>Fon Noela Neg (Author)</b><br><i>Itech Consulting</i> | <b>Corporate Governance and Ethics in Accounting.</b> |

| Name and Affiliation                                                                     | Title                                                                                           |
|------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <b>Masoumeh Chahrdahcheriki (Author)</b><br><i>Allameh Tabataba'i University, Tehran</i> | <b>Identifying and ranking creative accounting Motives and Techniques: A Case Study of Iran</b> |
| <b>Ribesh Khanal (Co-Author)</b><br><i>Toledo university, Ohio</i>                       |                                                                                                 |

| Name and Affiliation                                                                 | Title                                                                                                         |
|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>George Kodzo Kumako (Author)</b><br><i>Ghana Revenue Authority</i>                | <b>Taxation Policy Reform in Ghana: Addressing Challenges and Leveraging Opportunities in the Digital Age</b> |
| <b>Francis Kusi (Co-Author)</b><br><i>DVLA</i>                                       |                                                                                                               |
| <b>Esther Asiedu (Co-Author)</b><br><i>Ghana Communication Technology University</i> |                                                                                                               |

| Name and Affiliation                                                                   | Title                                                                                                                                                      |
|----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Christian Coronado (Author)</b><br><i>Tecnologico de Monterrey-Campus Monterrey</i> | <b>Redefining strategic supply chains: the nearshoring, reshoring and offshoring of electro automotive supply chains in Northeastern Mexico and Texas.</b> |

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| Name and Affiliation                                                                                                                                      | Title                                                                                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>Obeng Elizabeth (Co-Author)</b><br><i>Takoradi Technical University</i><br><br><b>Kwamina Fynn (Co-Author)</b><br><i>Takoradi Technical University</i> | <b>Corporate Governance and Firm Performance in the<br/>Alternative Investment Market: Evidence from UK.</b> |

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## Instructions for Oral Presentation

**Saturday 26th October, 2024**

**Devices provided by the conference organizer:**

- ❖ Laptop (with MS-Office and Adobe Reader)
- ❖ Projector and Screen

**Materials provided by the presenters:**

- ❖ PowerPoint or PDF files (files should be copied to the conference laptop at the beginning of each session)

**Duration of each presentation:**

- ❖ Regular oral presentation – 10 minutes including Q&A
- ❖ Keynote speech – 20 minutes

## Instructions for Publication

All accepted papers in the Conference will be published in the online conference proceedings:

**Title:** Conference Abstract October 25-27, 2024 – Vancouver, Canada

**ISBN :** 978-1-998259-55-7

**Format:** Electronic book

## Instructions for Participants

To attend the conference, please ensure you bring a printed invitation letter and a valid photo ID (such as Passport, Driving License, or any government-issued ID with a photo) on the day of the event. Admittance to the conference will not be granted without these documents. We greatly appreciate your cooperation.

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## Authors' Presentation Schedule

**Saturday 26th October, 2024**

| Name and Affiliation                                             | Title & Abstract                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Fon Noela Neg (Author)</b><br/><i>Itech Consulting</i></p> | <p><b>Corporate Governance and Ethics in Accounting.</b></p> <p><b>Abstract</b></p> <p>This seminar paper study delves into the intricate relationship between corporate governance and ethics within the accounting profession, aiming to provide a comprehensive understanding of their impact on financial reporting quality and organizational integrity. Leveraging on empirical research studies, including surveys, the research seeks to examine the effectiveness of corporate governance mechanisms, such as board independence and audit committee oversight, in promoting ethical behaviour among accountants. By exploring these dimensions, this research aspires to contribute valuable insights into the multifaceted dynamics of corporate governance and ethics in accounting, offering guidance for practitioners, regulators, and policymakers in fostering a culture of responsible and ethical financial reporting.</p> <p><b>Keywords:</b> Corporate Governance, Ethics, Accounting, Financial Reporting Quality</p> |

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| Name and Affiliation                                                                                                                                                            | Title & Abstract                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Masoumeh Chahrdahcheriki</b><br/>(Author)<br/><i>Allameh Tabataba'i University, Tehran</i></p> <p><b>Ribesh Khanal (Co-Author)</b><br/><i>Toledo university, Ohio</i></p> | <p><b>Identifying and ranking creative accounting Motives and Techniques: A Case Study of Iran</b></p> <p><b>Abstract</b></p> <p>The aim of this survey is to identify and rank the motives and techniques of creative accounting for companies listed on the Tehran Stock Exchange (TSE). To achieve this aim, we first studied the research literature and theoretical framework, and conducted semi-structured interviews with experts to identify a collection of motives and techniques of creative accounting. In the next step, the identified motives and techniques that had expert consensus were screened using a questionnaire and the Fuzzy Delphi method. Finally, we analyzed the financial statements of companies listed on the Tehran Stock Exchange to rank the techniques used in practice. By performing the Fuzzy Delphi method, we identified 7 motives and 6 creative accounting techniques. The results of examining financial statements show that the mostly used techniques in companies listed on the Tehran Stock Exchange are recognizing provisions with an optimistic prospect (e.g., for doubtful receivables, guarantees, investments, stagnant inventories, taxes), assessing entity group transactions at prices different from the market price, and manipulating sales. Other techniques are of lower priority. Also, these techniques are mostly used with the motives of stock price management, increasing managers' compensation and achieving internal and external forecasts.</p> <p><b>Keywords:</b> Creative accounting, Creative accounting motives, Creative accounting techniques, Fuzzy Delphi.</p> |

| Name and Affiliation                                                                                                                                                                                                              | Title & Abstract                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
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| <p><b>George Kodzo Kumako (Author)</b><br/><i>Ghana Revenue Authority</i></p> <p><b>Francis Kusi (Co-Author)</b><br/><i>DVLA</i></p> <p><b>Esther Asiedu (Co-Author)</b><br/><i>Ghana Communication Technology University</i></p> | <p><b>Taxation Policy Reform in Ghana: Addressing Challenges and Leveraging Opportunities in the Digital Age</b></p> <p><b>Abstract</b></p> <p>The problems of efficiently taxing digital transactions and sustaining a strong revenue base are mounting for Ghana's taxation system because of the fast digitization and globalisation of the country. In this article, the authors assess Ghana's tax policy as it is right now, analysing it for the problems caused by the internet economy and then suggesting some big changes to fix them. Digital goods and services, cross-border e-commerce, and the operations of digital platforms in Ghana are the subjects of this research. It brings to light issues with the informal sector, the necessity for global collaboration in tax regulation, and base erosion and profit shifting (BEPS). This paper offers a framework for Ghana to update its tax policy for the digital era by studying other nations' successful digital taxation policies and international recommendations like the OECD's Base Erosion and Profit Shifting (BEPS) Action Plan. Best practices for taxing the digital economy are identified through a thorough analysis of current literature, policy papers, and empirical data in this study. It goes on to look at how these changes could affect companies, customers, and tax money in Ghana. The results highlight the need for a middle ground strategy that promotes innovation and economic development while guaranteeing efficient and equitable taxation. The study explores deeper into the topic of technology's impact on tax administration and compliance, suggesting digital platforms and tools to boost transparency and efficiency in tax collecting. Among the proposed changes to current policy are the following: strengthening regional and international collaboration to handle cross-border tax issues; updating tax regulations; and improving capacity building for tax agencies. This paper's primary objective is to add to the current conversation on taxation policy reform in Ghana by providing concrete suggestions on how lawmakers might create a transparent and equitable tax system that can thrive in the modern information age.</p> <p><b>Keywords:</b> Tax Policy, Digital Age, e-commerce, Ghana's taxation system, Cross-border</p> |

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| <p><b>Christian Coronado (Author)</b><br/> <i>Tecnologico de Monterrey-Campus Monterrey</i></p> | <p><b>Redefining strategic supply chains: the nearshoring, reshoring and offshoring of electro automotive supply chains in Northeastern Mexico and Texas.</b></p> <p><b>Abstract</b></p> <p>Supply chains are greatly influenced by their vulnerability to geopolitical disruptions, unforeseen global events (COVID-19-like events), wars, changes in legislation, etc. Therefore, supply chain planners must design robust and reliable supply chains that endure the above. Northeastern Mexico and Texas have gained renewed interest from companies of different origins in resettling or settling in the region. This region (Northeast Mexico, most specifically the Mexican States of Nuevo Leon and Coahuila, and Texas) is seeing a renewed interest from companies from different origins to settle, or resettle, there. More specifically, automotive OEMs and Tier 1 suppliers are flocking to the region, steadily morphing into a global hub for automotive electromobility technology. This transformation is causing automotive supply chains to adapt and reshape to cope with the increased needs of the North American market and a growing burgeoning middle class in Mexico and other LATAM countries. This study attempts to empirically describe some of the changes and transformations that are taking place from the perspective of the electro-automotive supply chains.</p> <p><b>Keywords:</b> Nearshoring, Backshoring, Automotive Industry, Northeastern Mexico and Texas, Supply Chains</p> |

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| <p><b>Obeng Elizabeth (Co-Author)</b><br/><i>Takoradi Technical University</i></p> <p><b>Kwamina Fynn (Co-Author)</b><br/><i>Takoradi Technical University</i></p> | <p><b>Corporate Governance and Firm Performance in the Alternative Investment Market: Evidence from UK.</b></p> <p><b>Abstract</b><br/>The study investigates the link between corporate governance (CG) and firm performance for AIM listed firms in the UK. This involves analysis of various corporate governance mechanisms and its impact on financial performance. This study relies on a sample of 82 AIM listed firms in the UK from 2012 to 2016 to examine the relationship between corporate governance and firm performance using panel regression analysis. The findings of the study revealed that board size is negatively related to all the performance indicators (ROSF, ROA and EPS) but statistically significant for only ROSF. However, the number of non-executive directors on board has a statistically positive effect on ROSF and ROA but statistically insignificant for EPS. The study adds new dimensions to the corporate governance literature by contributing to the policy debate with respect to appropriate governance mechanisms relevant to AIM companies whose compliance with CG differs from companies on the main stock market.</p> <p><b>Keywords:</b> Corporate Governance; Firm Performance; Agency Theory, Resource Dependency Theory, Alternative Investment Market; UK.</p> |

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