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www.aijbbs.com**THE ROLE OF FEMALE DIRECTORS' ATTRIBUTES IN
ENHANCING CORPORATE GOVERNANCE AND
ACCOUNTING TRANSPARENCY:
A BIBLIOMETRIC REVIEW**Syarifah Fairuz Syed Radzuan^{1*}, Aliana Shazma Amir Amir², Rabiatal Adawiyah Safiee³¹ Faculty of Business and Management Sciences, Universiti Islam Antarabangsa Tuanku Syed Sirajuddin (UniSIRAJ), Malaysia

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DOI: 10.35631/AIJBES.725009**Abstract:**

This study presents a bibliometric review that examines the role of female directors' attributes in enhancing corporate governance and accounting transparency. This topic has gained increasing scholarly and policy interest amid the growing global emphasis on board diversity and ethical governance. Despite a growing body of literature linking gender diversity to improved governance outcomes, there is limited consolidated evidence on this field's scope, trends, and influential contributions. Addressing this gap, the study aims to map and analyze the intellectual structure and evolution of research on succeeding studies on female directors and governance between 2020 and 2025. Using the keywords "female director" and "governance," a systematic search was conducted in the Scopus database. Inclusion criteria were set to ensure relevance and quality, restricting results to English-language journal articles within the subject areas of Business, Management and Accounting, Economics, Econometrics and Finance, and Social Sciences. The final dataset comprised 331 publications. Scopus Analyzer generated performance metrics, including publication trends, country contributions, and leading sources. At the same time, VOSviewer software was employed for science mapping through keyword co-occurrence, co-authorship, and citation network visualizations. The results indicate a growing interest in the topic, with the United States, the United Kingdom, and Australia leading the publication output. Corporate governance, board diversity, and gender diversity emerged as the dominant

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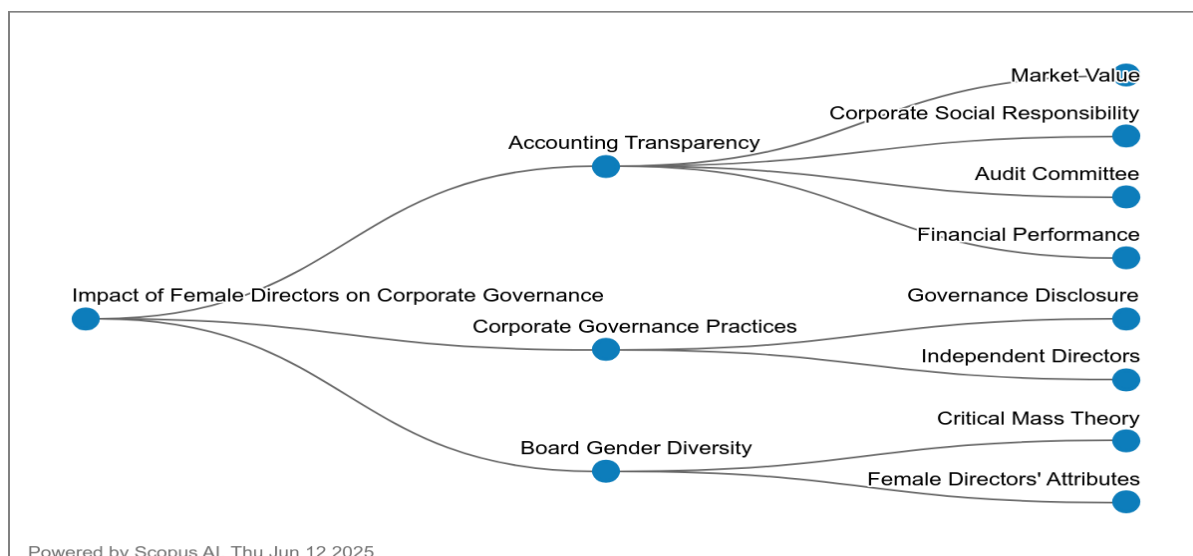
keywords, reflecting thematic concentration. Citation analysis identified highly influential authors and seminal works that shaped this research area. The findings reveal the dynamics of academic engagement with gender and governance and provide scholars and policymakers with insights into key contributors, collaboration patterns, and emerging research themes. This bibliometric analysis clarifies how female board representation intersects with the quality of governance and financial transparency.

Keywords:

Board Director, Board Diversity, Female Director, Gender Diversity, Governance, Women Director

Introduction

The role of female directors in enhancing corporate governance and accounting transparency has garnered considerable attention in recent years. This interest stems from the growing recognition of gender diversity as a critical component of effective corporate governance. Female directors are often perceived to bring unique attributes to the boardroom, such as higher ethical standards, risk aversion, and a focus on social responsibility, which can positively influence corporate governance practices and financial reporting quality (S. Alves, 2023)(Terjesen et al., 2016)(Khaw & Liao, 2018). This study aims to explore the specific attributes of female directors that contribute to improved corporate governance and accounting transparency, drawing on empirical evidence from various studies (Figure 1).

**Figure 1: Overview of Literature*****Attributes of Female Directors and Corporate Governance***

Research indicates that female directors tend to be more ethical, conservative, and socially responsible than their male counterparts, which can enhance board performance and earnings quality (S. Alves, 2023). For instance, studies have shown that firms with a higher proportion of female directors exhibit greater accounting conservatism, particularly when a critical mass of female directors is achieved (S. Alves, 2023). Additionally, female directors are more active in monitoring activities and cautious in decision-making, which reduces corporate risk-taking behavior and enhances overall governance (Khaw & Liao, 2018). The presence of female

directors on audit committees has also been linked to higher audit quality and increased audit fees, reflecting their demand for rigorous financial oversight (El-Dyasty & Elamer, 2024).

Impact on Accounting Transparency

The attributes of female directors significantly impact accounting transparency. Female directors with academic and professional backgrounds positively influence corporate transparency, whereas their age may negatively affect them (Xiang et al., 2014). Moreover, female directors' educational attainment and tenure are associated with reduced earnings management, indicating their role in promoting honest and transparent financial reporting (Aryani et al., 2024). Studies also suggest that female directors' expertise, particularly in non-accounting fields, enhances environmental and carbon disclosures, further contributing to transparency (Abbasi et al., 2024). However, the effectiveness of female directors in reducing earnings manipulation may vary based on their specific roles and regulatory environments (Khan & Kamal, 2024).

Moderating Factors

Several factors moderate the relationship between female directors and corporate governance outcomes. For example, the gender equality index strengthens the positive impact of female directors on accounting conservatism (S. Alves, 2023). Additionally, highly educated female directors, such as those with PhDs, are crucial for bolstering corporate governance and sustainability efforts, thereby improving the firm's performance (Najaf et al., 2025). The industry context and specific characteristics of female directors, such as their professional background and experience, also play a significant role in determining their effectiveness in enhancing corporate governance and accounting transparency (Natalia & Isnalita, 2023)(Shafai et al., 2024).

In conclusion, female directors' attributes, including their ethical standards, risk aversion, and professional expertise, significantly contribute to improved corporate governance and accounting transparency. These effects are further influenced by factors such as the gender equality index, educational attainment, and industry context, highlighting the multifaceted role of women directors in corporate governance.

The Research Question

This study aims to answer the following questions:

1. What is the overall influence and productivity of the research area on female directors and corporate governance?
2. Which articles are the most frequently cited in this research domain?
3. Which countries contribute the most to this field based on the number of publications?
4. What are the publication trends between 2020 and 2025?
5. Which keywords appear most frequently in the literature, indicating popular research themes?
6. What are the patterns of international collaboration based on co-authorship in countries?

Methodology

Bibliometrics involves collecting, organizing, and analyzing bibliographic data from scientific publications (J. L. Alves et al., 2021; Assyakur & Rosa, 2022; Verbeek et al., 2002). Beyond basic metrics, such as identifying publishing journals, publication years, and prominent authors (Wu & Wu, 2017). Bibliometric analysis also includes more advanced methods, such

as document co-citation analysis. A robust literature review requires an iterative and systematic approach involving careful selection of keywords, comprehensive literature searches, and detailed analysis. This methodology supports the development of a thorough bibliography and enhances the reliability of the results (Fahimnia et al., 2015).

In line with this, the present study focused on high-impact publications, which are more likely to contribute significant theoretical insights to the field. Scopus was used as the primary database for data collection to ensure accuracy and consistency (Al-Khoury et al., 2022; di Stefano et al., 2010; Khiste & Paithankar, 2017). Only articles published in peer-reviewed academic journals were included to maintain the dataset's quality, while books and lecture notes were deliberately excluded to avoid less rigorous sources (Gu et al., 2019). Data were obtained from Elsevier's Scopus database, renowned for its extensive coverage, encompassing publications from 2020 to 2025.

Data Search Strategy

A structured and systematic data search strategy was employed using the Scopus database to ensure this bibliometric analysis's relevance and academic rigor. An advanced search function was used with a Boolean string targeting article title, including terms related to female directors, gender diversity, and corporate governance. The query-title ("female director" or "female directors" or "women director" or "woman director" or "gender diversity" or "board director" or director or "board diversity") and governance) was carefully constructed to capture the intersection of gender representation and governance topics as refer on Table 1. This approach allowed the study to focus on the literature that places gender and board dynamics at the core of the corporate governance discourse.

Table 1: The Search String

Scopus	TITLE ((("female director " OR "female directors" OR "women director " OR "woman director" OR "gender diversity" OR "board director" OR director OR "board diversity") AND governance)) AND PUBYEAR > 2019 AND PUBYEAR < 2026 AND (LIMIT-TO (SUBJAREA , "BUSI") OR LIMIT-TO (SUBJAREA , "ECON") OR LIMIT-TO (SUBJAREA , "SOCI")) AND (LIMIT-TO (PUBSTAGE , "final")) AND (LIMIT-TO (SRCTYPE , "j")) AND (LIMIT-TO (LANGUAGE , "English"))
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Table 2: The Selection Criterion in Searching

Criterion	Inclusion	Exclusion
Language	English	Non-English
Time line	2020 – 2025	< 2020
Subject area	Business, Management and Accounting; Economics, Econometrics and Finance; Social Sciences	Besides the area of Business, Management and Accounting, Economics, Econometrics, and Finance, Social Sciences
Literature type	Journal (Article)	Conference, Book, Review
Publication Stage	Final	In Press

Explicit inclusion and exclusion criteria were applied to further refine the dataset. Only English-language, peer-reviewed journal articles published between 2020 and 2025 were included to ensure the relevance, quality, and consistency of the publications. The analysis focused on three main subject areas, namely Business, Management and Accounting, Economics, Econometrics and Finance, and Social Sciences, as a way to maintain thematic alignment. Articles in the "in press" stage or those from other subject areas were excluded. After applying the filters listed in Table 2, the final dataset consisted of 331 articles, representing a robust body of literature for bibliometric mapping and analysis of the role of female directors in enhancing corporate governance and accounting transparency.

Data Analysis

VOSviewer is a user-friendly bibliometric software tool developed by Nees Jan van Eck and Ludo Waltman at Leiden University in the Netherlands (van Eck & Waltman, 2010, 2017). It is widely recognized for its effectiveness in visualizing and analyzing scientific literature through intuitive, network-based representations. The software generates co-authorship, co-citation, and keyword co-occurrence maps, allowing researchers to uncover and interpret the complex relationships within academic publications. Its flexible functionality, including clustering related items and generating density maps, provides a comprehensive view of the research trends. The platform's interactive interface, regular updates, and compatibility with various bibliometric databases make it an essential tool for researchers seeking to explore large datasets and gain meaningful insights into the structure of scholarly fields.

Among its most powerful features is VOSviewer's ability to translate intricate bibliometric data into visually interpretable network maps and charts. The software prioritizes network visualization, making it especially effective for identifying thematic clusters and analyzing keyword co-occurrence. Its accessible interface supports users across experience levels, enabling the efficient exploration of bibliometric landscapes. To execute this study, bibliographic datasets, including publication year, title, authorship, journal, citations, and keywords, were extracted from the Scopus database, covering 2020 to 2025. These data were processed using VOSviewer version 1.6.20, employing advanced clustering and mapping functions to analyze the data. Unlike Multidimensional Scaling (MDS), which primarily focuses on computing similarity metrics such as cosine and Jaccard indices, VOSviewer emphasizes spatial positioning in a low-dimensional space, ensuring that the proximity of items reflects their actual similarity (van Eck & Waltman, 2010), (Appio et al., 2014). Furthermore, it applies the association strength index (AS_{ij}), calculated as:

$$AS_{ij} = \frac{C_{ij}}{w_i w_j}$$

This formula reflects the ratio of observed co-occurrences between items i and j to their expected co-occurrence assuming statistical independence (Van Eck & Waltman, 2007), offering a more nuanced and statistically grounded normalization technique for bibliometric analysis.

Results and Discussion

The results of this study are mainly presented through frequencies, percentages, graphs, and visualisation maps.

Subject Area

The bibliometric distribution of documents related to the role of female directors in corporate governance and accounting transparency between 2020 and 2025 highlights a clear focus on this discipline. Figure 2 shows that most of the literature is concentrated in Business, Management and Accounting (45.4%), indicating that scholarly interest predominantly aligns with the core themes of governance structures, financial reporting, and managerial dynamics. This was followed by Economics, Econometrics, and Finance (23.7%), underscoring the importance of economic analysis and quantitative approaches in evaluating the impact of female leadership on financial transparency and market behavior. Table 3 shows that Social Sciences (16.7%) suggest a growing interdisciplinary perspective, incorporating sociological and gender-related frameworks into the discourse, which enriches the understanding of board diversity beyond financial metrics.

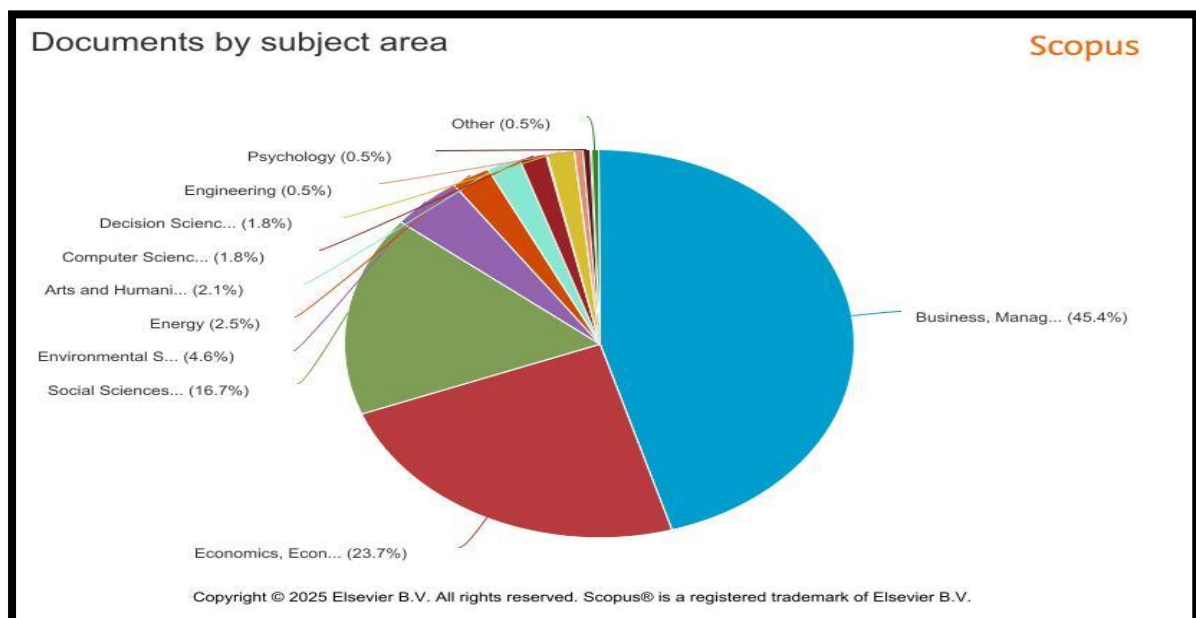


Figure 2: Documents by Subject Area

The remaining subject areas collectively accounted for less than 15% of the documents, showing a more peripheral but notable interest from diverse fields. Environmental Science (4.6%) and Energy (2.5%) reflect emerging sustainability concerns, where corporate governance intersects with environmental, social, and governance (ESG) criteria. Contributions from Arts and Humanities, Computer Science, and Decision Sciences (each under 2%) point to a growing interest in qualitative analysis, data science applications, and decision-making models. The minimal representation in Engineering, Psychology, and Medicine suggests that the impact of gender diversity within technical and health-related corporate contexts remains largely underexplored. This distribution underscores a predominantly business-focused body of literature, with increasing cross-disciplinary integration that could support more holistic governance and transparency frameworks.

Table 3: Subject Area

Subject Area	Number of Documents	Percentage
Business, Management and Accounting	259	45.40%
Economics, Econometrics and Finance	135	23.70%
Social Sciences	95	16.70%
Environmental Science	26	4.60%
Energy	14	2.50%
Arts and Humanities	12	2.10%
Computer Science	10	1.80%
Decision Sciences	10	1.80%
Engineering	3	0.50%
Psychology	3	0.50%
Biochemistry, Genetics and Molecular Biology	1	0.50%
Earth and Planetary Sciences	1	
Medicine	1	

Citation Analysis

Table 4 shows the citation analysis of the top 10 most cited articles in this field, revealing a foundational and enduring scholarly interest in board diversity and corporate governance, with a strong emphasis on theoretical and empirical frameworks. Carter et al. (2003) lead with 2,090 citations, signifying a seminal contribution that empirically links board diversity, particularly gender diversity, to firm value, making it an essential topic within corporate governance discourse. Similarly, Forbes and Milliken's (1999) strategic cognition approach and Adams et al.'s (2010) conceptual framework have garnered over 1,300 citations, underscoring their foundational roles in shaping how board dynamics and decision-making are understood in governance literature. The high citation counts of these works reflect their influence in both academic and policy-making contexts, providing frameworks that have been widely adopted and critiqued.

Table 4: Top 10 Most Cited Articles

Authors	Title	Year	Cited by
Carter et al. (Carter et al., 2003)	Corporate governance, board diversity, and firm value	2003	2090
Forbes D.P.; Milliken F.J. (Forbes & Milliken, 1999)	Cognition and corporate governance: Understanding boards of directors as strategic decision-making groups	1999	1464
Adams R.B.; Hermalin B.E.; Weisbach M.S. (Adams et al., 2010)	The role of boards of directors in corporate governance: A conceptual framework and survey	2010	1324
Baysinger B.D.; Butler H.N. (Baysinger & Butler, 1985)	Corporate governance and the board of directors: Performance effects of changes in board composition	1985	1058
Post C.; Rahman N.; Rubow E. (Post et al., 2011)	Green governance: Boards of directors' composition and environmental corporate social responsibility	2011	830

Authors	Title	Year	Cited by
Bhojraj S.; Sengupta P. (Bhojraj & Sengupta, 2003)	Effect of Corporate Governance on Bond Ratings and Yields: The Role of Institutional Investors and Outside Directors	2003	760
Andres P.d.; Valledado E. (Andres & Valledado, 2008)	Corporate governance in banking: The role of the board of directors	2008	686
Francoeur C.; Labelle R.; Sinclair-Desgagné B. (Francoeur et al., 2008)	Gender diversity in corporate governance and top management	2008	607
Rediker K.J.; Seth A. (Rediker & Seth, 1995)	Boards of directors and substitution effects of alternative governance mechanisms	1995	566
Cucari N.; Esposito De Falco S.; Orlando B. (Cucari et al., 2018)	Diversity of Board of Directors and Environmental Social Governance: Evidence from Italian Listed Companies	2018	536

Several articles demonstrate the evolving scope of governance research, including environmental and social dimensions. For instance, Post et al. (2011) and Cucari et al. (2018) focused on environmental corporate social responsibility (CSR) and ESG, aligning with the global shift toward sustainable governance practices. Francoeur et al. (2008), which directly addresses gender diversity in top management, further reinforces the growing importance of gender-focused governance research. Although earlier works, such as Baysinger and Butler (1985) and Rediker and Seth (1995), maintain relevance, newer studies that intersect governance with sustainability and diversity are increasingly prominent. This blend of classical and emerging scholarship suggests that while traditional governance structures remain critical, the field is increasingly shaped by gender equity, ESG concerns and strategic board composition.

Most Influential Countries

Figure 3 highlights the top 10 countries contributing to this research. The data show that Western English-speaking nations dominate studies on female directors, corporate governance, and accounting transparency. Table 5 shows that the United States leads the way, with 22.66% of all publications, reflecting its strong academic community and long-standing focus on corporate governance. The United Kingdom (12.99%) and Australia (10.27%) closely follow their strong governance practices and commitment to promoting board diversity. In both countries, well-established reporting standards and gender inclusion policies have likely encouraged ongoing interest in these topics.

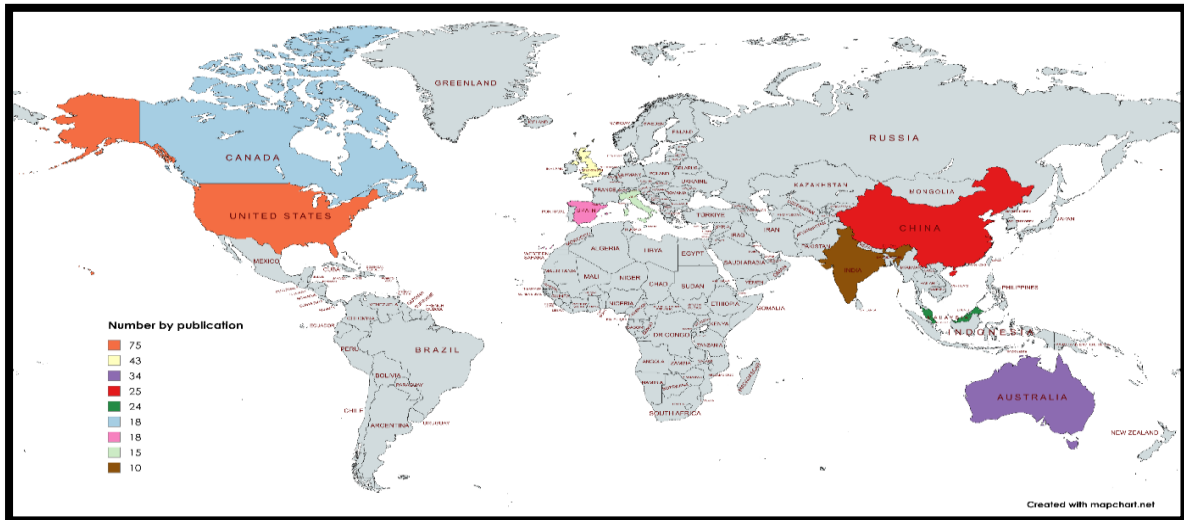


Figure 3: Top 10 Countries Based on the Number of Publications

Emerging and middle-income economies also make notable contributions. China (7.55%) and Malaysia (7.25%) portray a growing interest, especially given their evolving corporate governance reforms and increasing emphasis on ESG principles. Malaysia's presence in the top five is particularly significant, as it suggests a focused regional interest in gender representation and transparency, possibly driven by regulatory efforts, such as the 30% female board target. Countries such as Canada, Spain, and Italy (with contributions ranging from 4.53% to 5.44%) enhance the European perspective. India and Saudi Arabia, though representing smaller shares, reflect the emerging scholarly interest in gender and governance within non-Western and developing contexts. This geographic spread suggests a broadening global engagement with the topic, although research leadership remains concentrated in the Global North.

Table 5: Top 10 Countries Based on the Number of Publications

Country/Territory	Number of Documents	Percentage (%)
United States	75	22.66
United Kingdom	43	12.99
Australia	34	10.27
China	25	7.55
Malaysia	24	7.25
Canada	18	5.44
Spain	18	5.44
Italy	15	4.53
India	10	3.02
Saudi Arabia	9	2.72

Trend Analysis

The research trend analysis from 2020 to 2025, as shown in Figure 4, shows consistent scholarly interest in the role of female directors in corporate governance and accounting transparency, with some fluctuations in publication output. The highest number of publications

was recorded in 2020 (33 documents), possibly reflecting a surge in interest following the global emphasis on ESG practices and board diversity, which gained momentum in the late 2010s. After a slight dip in 2021 (16 documents), publication numbers gradually increased again in 2022 (23) and 2023 (25), indicating a recovery in research activity, possibly influenced by the broader focus on corporate resilience and ethical governance in the post-pandemic era.

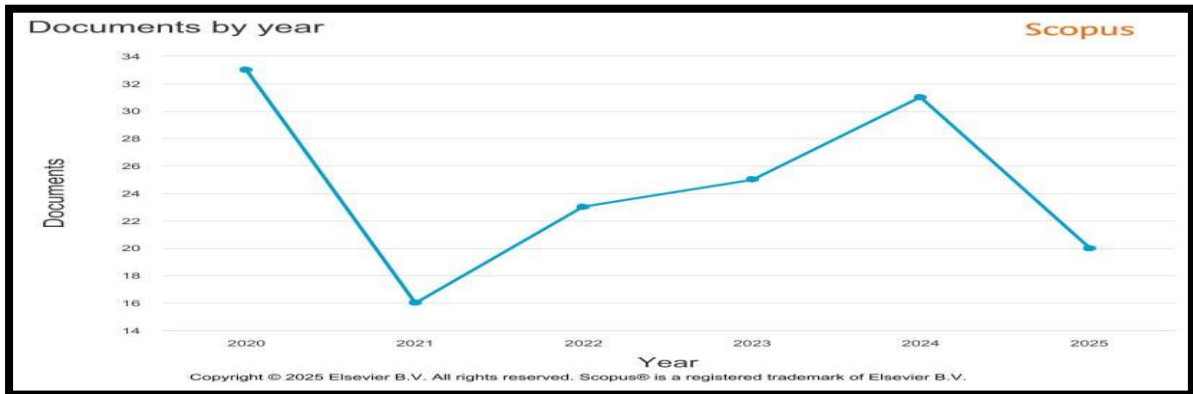


Figure 4: Research Trend by Year

Table 6 highlights a significant rise to 31 publications in 2024, reflecting renewed academic momentum, likely influenced by international policy changes, gender equity initiatives, and heightened corporate disclosure requirements. Although the output in 2025 shows a slight dip to 20 publications, it remains robust compared to earlier years. This overall trend reflects increasing and sustained scholarly interest in the topic, fuelled by global corporate governance reforms, heightened stakeholder calls for transparency, and mandates for gender inclusion. The steady level of research activity also underscores the dynamic nature of the field, where shifting governance challenges and evolving societal expectations continue to shape the academic discourse.

Table 6: Research Trend by Year

Year	Total Publication
2025	20
2024	31
2023	25
2022	23
2021	16
2020	33

Keyword Analysis

The VOSviewer keyword analysis, as shown in Figure 5, reveals that "corporate governance" is the central and most dominant theme in the literature, with the highest occurrences (143) and total link strength (272), confirming its foundational role in studies examining board composition and transparency. The following closely followed: "board of directors" (80 occurrences, 161 link strength) and "board diversity" (43 occurrences, 89 link strength), reflecting the core focus on the structural elements of governance. The frequent mention of 'gender diversity' (38 occurrences) reflects ongoing academic interest in women's board

representation, highlighting how gender-inclusive leadership remains central to governance, performance, and accountability conversations.

The presence of conceptual frameworks such as "agency theory" (20 occurrences, 50 link strength), "resource dependence theory" (11, 37), and "stakeholder theory" (12, 35) suggests that researchers are grounding their investigations in established theoretical models to explain board behavior and its outcomes. Keywords such as "independent director," "board independence," and "board structure" further highlight scholarly attention to board effectiveness and oversight mechanisms. Meanwhile, "corporate social responsibility" (CSR) and "sustainable development" reflect the growing intersection between governance and sustainability, indicating a shift from purely financial performance to holistic evaluations involving environmental, social, and governance (ESG) criteria.

Keywords such as "earnings management," "financial performance," and "ownership structure" suggest that the literature also engages with financial transparency and control mechanisms, linking board attributes to measurable corporate outcomes. Region-specific terms such as "China," "Indonesia," and "political connection" point to contextual nuances and growing interest in emerging markets. Notably, the relatively lower occurrences of terms like "female directors" and "women", despite the article's thematic focus, may suggest these are often discussed under broader labels like "gender diversity" or "board diversity." The keyword landscape reflects a mature yet evolving field, with traditional governance principles integrating with newer sustainability, inclusivity, and regional dynamics.

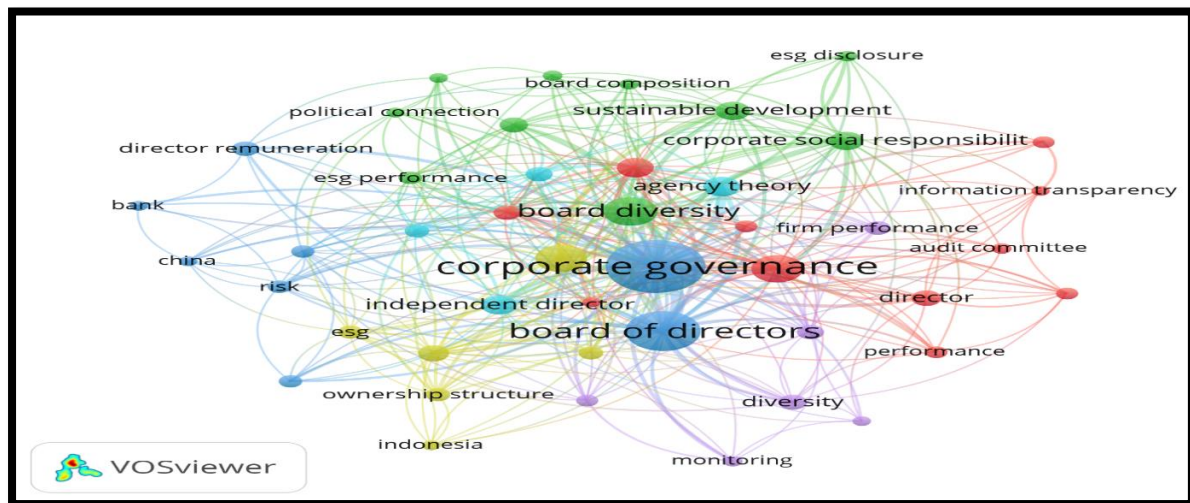


Figure 5: Network Visualization Map of the Keyword's Co-occurrence

Authorship Analysis

The co-authorship analysis of countries, as shown in Figure 6, reveals a dominant contribution from Western, English-speaking nations, led by the United States, which has the highest number of publications (75), total citations (9,272), and the strongest total link strength (28). This confirms its leadership in the field, likely due to its extensive academic networks, established research institutions and access to funding. Australia and the United Kingdom also show substantial contributions, with 34 and 43 publications and relatively strong total link

strengths (21 and 14), indicating active international collaboration. These citation numbers (1,394 and 1,566) underscore the strong influence of these studies in the field.

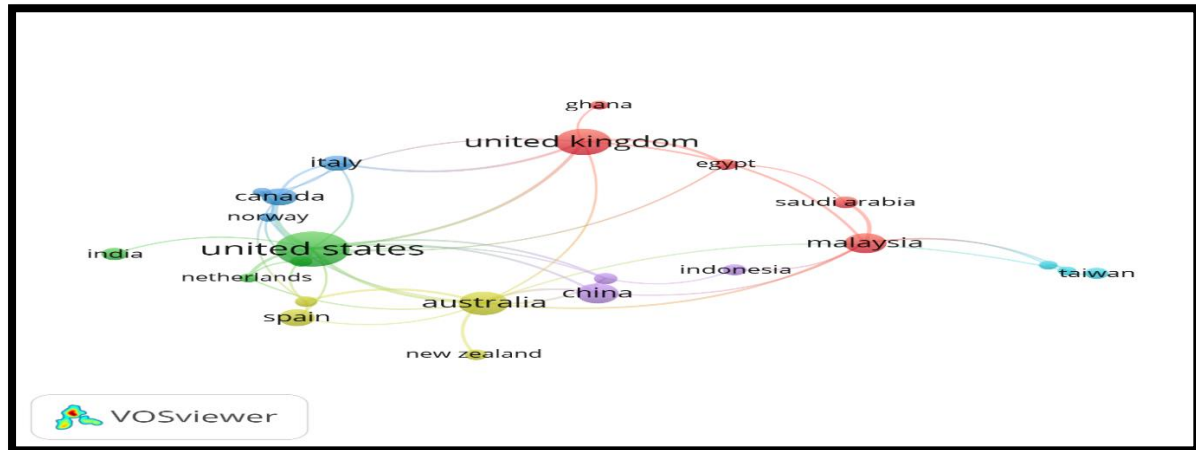


Figure 6: Network Visualization Map of the Co-authorship

Emerging economies and regional players, such as Malaysia (24 documents) and China (25 papers), contribute notably. However, their link strengths (11 and 7) and citation counts (898 and 314) suggest their collaborations are mainly local or regionally focused. With fewer publications (15), Italy stands out for its substantial research impact, reflected in its high citation count (1,771), likely due to a smaller number of highly influential studies. France, Egypt, and Singapore showed moderate research activity and international collaboration, highlighting their growing presence in governance and gender diversity research. Interestingly, Thailand records a relatively high link strength (7) despite a low citation count (13), which may indicate newer or still-developing research networks.

However, countries such as India, Ghana, Taiwan, and South Africa show limited collaboration and citation impact, suggesting that they are either at an early stage of engaging with this field or face challenges that limit their influence. Notably, South Africa's zero link strength highlights a lack of international collaboration despite its position in an active region. While Western nations continue to lead in output and impact, developing and transitional economies are increasingly participating. This indicates a rising global interest in gender and governance research, although significant gaps in collaboration and effects remain.

Conclusion

This study explores the bibliometric landscape of research on the influence of female directors on corporate governance and accounting transparency. It examines key aspects such as research productivity, citation impact, leading countries, keyword trends, publication patterns and international collaborations. The findings show that most research is concentrated in business, management, and accounting, with significant contributions from the United States, the United Kingdom, and Australia. Highly cited publications focus on board diversity, firm value, and environmental governance, reflecting the growing attention to gender equity and ESG integration. From 2020 to 2025, publication trends indicate a sustained academic interest. Keyword analysis highlights recurring topics, such as board composition, agency theory, and corporate social responsibility. Co-authorship mapping reveals active international collaboration, especially among Western nations, with emerging contributions from Malaysia,

China, and other transitional economies. This study offers valuable insights into how women's board representation connects with broader accountability, ethics, and governance issues. These findings may help inform efforts to promote gender inclusion, strengthen governance practices, and enhance corporate transparency in the future. However, this study is limited by its focus on English-language journal articles and reliance on a single bibliographic database. Future research could expand to non-English studies and understudied regions. Overall, the analysis demonstrates the value of bibliometric methods in tracing intellectual developments and identifying gaps, encouraging further exploration of gender, governance, and transparency in diverse institutional settings.

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