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Gender Diversity and Earnings Management: A Bibliometric Analysis

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Abstract

Gender diversity in corporate leadership has garnered significant research attention due to its potential influence on organizational performance, particularly earnings management (EM). This study provides a comprehensive bibliometric analysis of Gender Diversity and Earnings Management, aiming to illuminate key trends and patterns within this evolving research domain. Utilizing data from 2011 to 2024, the analysis draws on over 80 publications sourced from the SCOPUS database, with a focus on English-language articles in the fields of Business, Economics, and Sociology. Using the VOSviewer tool, the findings reveal a significant increase in scholarly interest, particularly in recent years, indicating a growing recognition of the relevance of gender diversity in board governance and its impact on earnings management. The research highlights the predominant focus within the Business, Management, and Accounting disciplines, while also identifying substantial contributions from Economics, Econometrics, and Finance. Key authors such as Ezeani, E., and Usman, M., and leading institutions like the University of Central Lancashire and King Faisal University are recognized for their impactful work. The co-occurrence analysis underscores the central role of earnings management, corporate governance, and gender diversity while revealing emerging themes and potential research gaps. This study's significance lies in its ability to map the current landscape of research, identifying both established and underexplored areas. It provides valuable insights for academics, practitioners, and policymakers, offering a foundation for future research and practical applications aimed at enhancing corporate governance and financial practices.

Keywords

Gender Diversity, Earnings Management, Corporate Governance, Board Composition, Financial Reporting

1.0 Introduction

Gender diversity within corporate boards has emerged as a significant factor influencing various aspects of corporate governance, including earnings management practices. As organizations strive to balance gender representation at the highest levels, research has increasingly focused on understanding how gender diversity impacts financial decision-making and corporate performance. Gender diversity is believed to enhance board effectiveness by bringing diverse perspectives and reducing groupthink, which can influence the financial reporting process (Adams & Ferreira, 2009; Terjesen et al., 2016). Studies suggest that boards with greater gender diversity are less likely to engage in aggressive earnings management practices, as diverse boards may exhibit more rigorous oversight and ethical behavior (Nielsen & Huse, 2010; Mahadeo et al., 2012).

Earnings management, the manipulation of financial statements to achieve certain outcomes, has been a critical area of concern due to its implications for financial transparency and stakeholder trust. Previous research highlights that firms engaging in earnings management can distort financial information to meet

earnings targets, which undermines the integrity of financial reporting (Healy & Wahlen, 1999). The presence of female directors on boards has been shown to influence earnings management behavior, with some studies indicating that female directors are associated with more conservative financial reporting and less aggressive earnings management (Catalyst, 2011; Barber & Odean, 2001).

Despite these insights, the relationship between gender diversity and earnings management remains complex and context-dependent. Factors such as the regulatory environment, organizational culture, and the specific roles of female directors can mediate this relationship (Hassan et al., 2013; Bamber et al., 2010). This study seeks to build upon existing literature by employing a bibliometric analysis to explore trends, gaps, and the evolving discourse on the intersection of gender diversity and earnings management. By systematically reviewing the body of research, this study aims to provide a comprehensive understanding of how gender diversity impacts earnings management practices and identify areas for further investigation.

The remainder of the paper is structured as follows: Section 2 reviews the existing literature on Gender Diversity and Earnings Management, focusing on major trends, methodologies, and research gaps. Section 3 details the research methodology employed in this study, including the bibliometric tools and techniques used for data analysis. Section 4 presents and discusses the findings from the bibliometric analysis, highlighting key patterns, trends, and influential contributions within the field. Finally, Section 5 summarizes the results, offering conclusions on the evolution and impact of Gender Diversity on Earnings Management and provides insights into future research directions and practical implications for improving corporate governance and financial practices in this area.

2.0 Literature Review

2.1 Gender Diversity and Earnings Management

There are several interrelated reasons on the effect of gender diversity and financial reporting quality. Previous literature has acknowledged that significant gender-based differences exist, for instance, in leadership styles, communicative skills, conservatism, risk averseness, and decision-making. Due these differences and their potential implications for corporate governance, the issue of gender diversity has begun to receive increasing attention in the literature over the past few years. Basically, there are two theories that suggest greater gender diversity may contribute to better board effectiveness: gender theory and agency theory. According to the gender theory perspective, Eagly et al., (1995) suggested that an individual's gender determines his or her behavior. It is suggested by the theory that men and women have normatively expected behavior and that individuals who use strategies that are aligned to their gender tend to be greater perceived by others (Eagly et al., 1995). For example, men are expected to be more assertive and aggressive than women (Terjesen et al., 2016). Meanwhile, from the agency theory perspective, Virtanen (2012) claimed that females are more likely to take active roles on boards of directors than men did. Likewise, Adams & Ferreira (2009) asserted that female directors are more dynamic on corporate boards and have a better attendance record than male directors.

The relationship between gender diversity on corporate boards and earnings management (EM) is a multifaceted issue that has attracted considerable research interest. Empirical evidence suggests that gender diversity can significantly influence financial reporting practices, although findings vary across different contexts and methodologies. For instance, Zalata et al. (2022) examine the impact of female directors with financial backgrounds on earnings management and find that such directors play a crucial role in mitigating earnings management through their financial expertise. This aligns with earlier research by Orazalin (2020),

who provides evidence from an emerging market, showing that increased board gender diversity enhances the effectiveness of corporate governance mechanisms in curbing earnings management.

Further supporting this view, Ghaleb et al. (2021) explore the interplay between corporate social responsibility, board gender diversity, and real earnings management in Jordan. Their findings suggest that female board members contribute to more transparent financial reporting by moderating the impact of earnings management practices. Mensah and Onumah (2023) extend this discussion by investigating whether gender diversity influences the relationship between earnings management and firm performance. They find that gender diversity can moderate this relationship, indicating that diverse boards may foster more ethical financial practices.

In the context of Pakistan, Umer et al. (2020) provide evidence that gender diversity on corporate boards is associated with reduced earnings management, highlighting the positive role of female directors in enhancing financial integrity. Li et al. (2023) add to this by examining the impact of gender diversity on real earnings management during both bullish and bearish market conditions in China. Their study demonstrates that female board directors are effective in reducing earnings management, regardless of market fluctuations.

Conversely, research by Sanad et al. (2022) presents a broader review of the literature, emphasizing that while gender diversity often correlates with improved earnings management practices, the relationship is complex and influenced by various factors. Mnif and Cherif (2021) also contribute to this discourse by analyzing the effect of female board directorship on earnings management, finding that gender diversity generally promotes more conservative financial reporting practices. Moreover, Mensah and Boachie (2023) highlight the moderating role of female directors in corporate governance mechanisms and earnings management. Their findings suggest that female directors can enhance the effectiveness of governance structures in managing earnings. In contrast, Nekhili et al. (2022) focus on audit partner gender and leadership ethics, discussing how gender dynamics in auditing influence earnings management.

Overall, while a substantial body of evidence supports the notion that gender diversity positively impacts earnings management by fostering greater oversight and ethical behavior, conflicting results in some studies suggest that this relationship may be context-dependent. Variations in findings underscore the need for further research to explore the underlying mechanisms through which gender diversity affects earnings management across different contexts and organizational settings.

2.2 Bibliometric Analysis of Gender Diversity and Earnings Management

Bibliometric analysis provides valuable insights into the evolving landscape of research on gender diversity and earnings management (EM) by systematically examining the quantity, patterns, and impact of scholarly publications in this area. The recent bibliometric studies highlight several key trends and developments in this research domain.

The review by Santos-Jaén and León-Gómez (2021) explores how corporate social responsibility (CSR) influences EM, revealing a growing interest in understanding the interplay between corporate ethical practices and financial reporting strategies. This research contributes to the broader context of how organizational practices, including gender diversity, intersect with financial management practices.

Similarly, Ahmad et al. (2023) provide a comprehensive bibliometric analysis of EM practices, offering a detailed examination of how various factors, including gender diversity, impact earnings management behaviors. Mumu et al. (2022) focus specifically on gender diversity in corporate governance, using bibliometric methods to map out the existing literature and propose a future research agenda. Their work highlights the increasing attention to gender diversity and its effects on corporate governance structures, including its influence on EM. Kumar et al. (2023) complement this by analyzing CSR disclosures and their relationship with EM, suggesting that increased transparency in corporate governance, including gender diversity, may affect earnings management practices.

The bibliometric study by Teodósio et al. (2022) delves into the relationship between gender diversity and financial risk, adding another layer of understanding to how gender diversity impacts various financial outcomes, including EM. This analysis underscores the importance of gender diversity not only in enhancing corporate governance but also in influencing financial risk management practices. Khatib et al. (2023) provide an overview of global trends in board diversity research, showing a growing recognition of gender diversity's impact on corporate practices. Their study maps out the increase in research output and the emerging focus on gender diversity as a critical factor in corporate governance and financial management. Additionally, Vieira et al. (2022) offer a bibliometric analysis of gender diversity in leadership, discussing the implications for future research directions. This analysis reinforces the importance of understanding gender diversity within leadership roles and its potential effects on financial practices, including EM.

Overall, these bibliometric analyses collectively reveal a significant shift toward understanding the nuanced relationship between gender diversity and earnings management. They highlight the increasing volume of research, diverse methodological approaches, and evolving theoretical frameworks that contribute to a more comprehensive understanding of how gender diversity impacts corporate financial behaviors. This body of literature emphasizes the need for continued exploration of gender diversity's role in corporate governance and financial management practices, suggesting avenues for future research to address existing gaps and deepen insights into this important area.

3.0 Research Methodology

To thoroughly investigate the interplay between earnings management and gender diversity, this study employs a bibliometric analysis, a robust quantitative approach used to evaluate the academic literature and identify trends, patterns, and key contributions in a specific field of research. This methodology involves the systematic collection and analysis of data from academic databases, focusing on various dimensions such as publication years, subject areas, authors, affiliations, and co-occurrences. The study leverages the SCOPUS database, renowned for its comprehensive and high-quality journal coverage, to ensure the selection of relevant and impactful research articles (Bergman, 2012). By employing bibliometric techniques, this research aims to map the scholarly landscape of earnings management and gender diversity, uncovering significant insights into the evolution of these topics over time and across disciplines (Archambault et al., 2009). This approach not only facilitates a detailed examination of research output but also highlights gaps in the existing literature, providing a foundation for future studies in this domain.

The accuracy of data collection is critical to the success of this study, particularly in selecting the right keywords, which significantly impacts the number of relevant results. To ensure comprehensive coverage of relevant papers from the SCOPUS database, the following query was carefully formulated:

TITLE-ABS-KEY ((*earnings AND management*) AND (*board AND gender AND diversity*)) AND (LIMIT-TO (SUBJAREA, "BUSI") OR LIMIT-TO (SUBJAREA, "ECON") OR LIMIT-TO (SUBJAREA, "DECI") OR LIMIT-TO (SUBJAREA, "SOCI")) AND (LIMIT-TO (LANGUAGE, "English"))

This query was designed to capture relevant literature by restricting the publication years from 2011 to 2024 and focusing exclusively on English-language articles within the fields of business, economics, and sociology. The initial search yielded over a thousand articles and reviews. To ensure the data's relevance and accuracy, a meticulous review of titles and abstracts was performed, allowing for the exclusion of unrelated papers (Hassan et al., 2023). This rigorous refinement process resulted in a final dataset of 83 articles and reviews, representing a comprehensive sample over 14 years from 2011 to 2024.

4.0 Results and Discussion

This study’s bibliometric analysis of gender diversity and earnings management (EM) reveals key trends and patterns in the research landscape. By examining publication trends, citation metrics, co-authorship networks, and keyword co-occurrence, the analysis identifies influential authors based on citation counts and publication volume. The results highlight major contributions and significant research themes, while also pinpointing critical gaps in the literature, such as underexplored impacts of gender diversity on EM practices. Overall, the study provides valuable insights into the evolving discourse on gender diversity and EM and suggests directions for future research to address these gaps.

4.1 Document by Subject Area

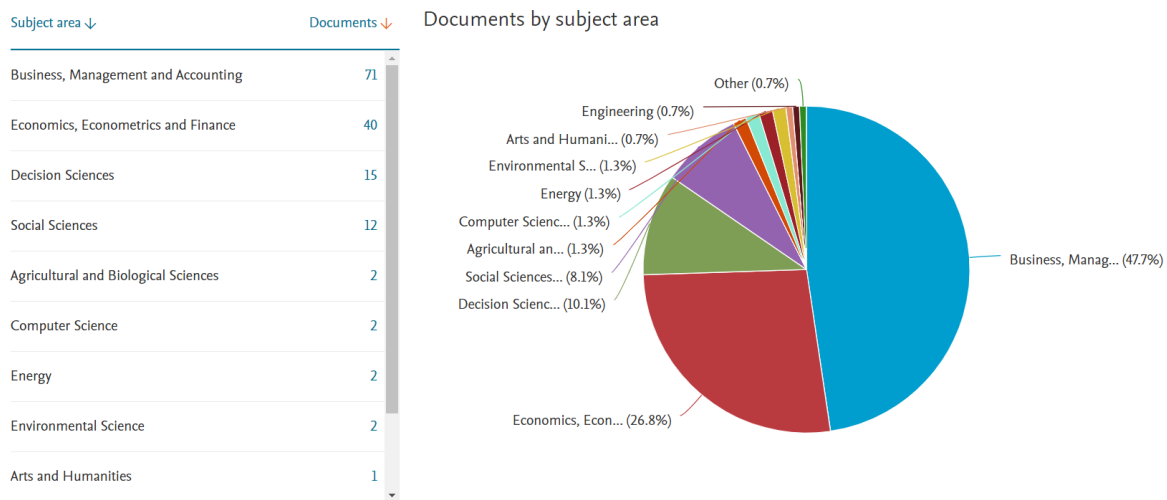


Figure 1: Documents by Subject Area
Source: Scopus

Figure 1 illustrates the distribution of documents by subject area in the bibliometric analysis of Gender Diversity and Earnings Management. The majority of research is concentrated in Business, Management, and Accounting, with 71 documents, emphasizing the critical role of these fields in exploring gender

diversity's impact on corporate practices. Economics, Econometrics, and Finance follow with 40 documents, reflecting the financial dimensions of boardroom diversity. Other disciplines such as Decision Sciences and Social Sciences contribute a smaller yet meaningful number of documents, highlighting the interdisciplinary interest in the topic. The limited representation from areas like Agricultural and Biological Sciences, Computer Science, and Environmental Science indicates that these fields are less engaged in this discourse, presenting opportunities for future research. This distribution underscores the dominance of business and finance in the study of gender diversity and earnings management, while also pointing to underexplored areas ripe for further investigation.

4.2 Document by Year

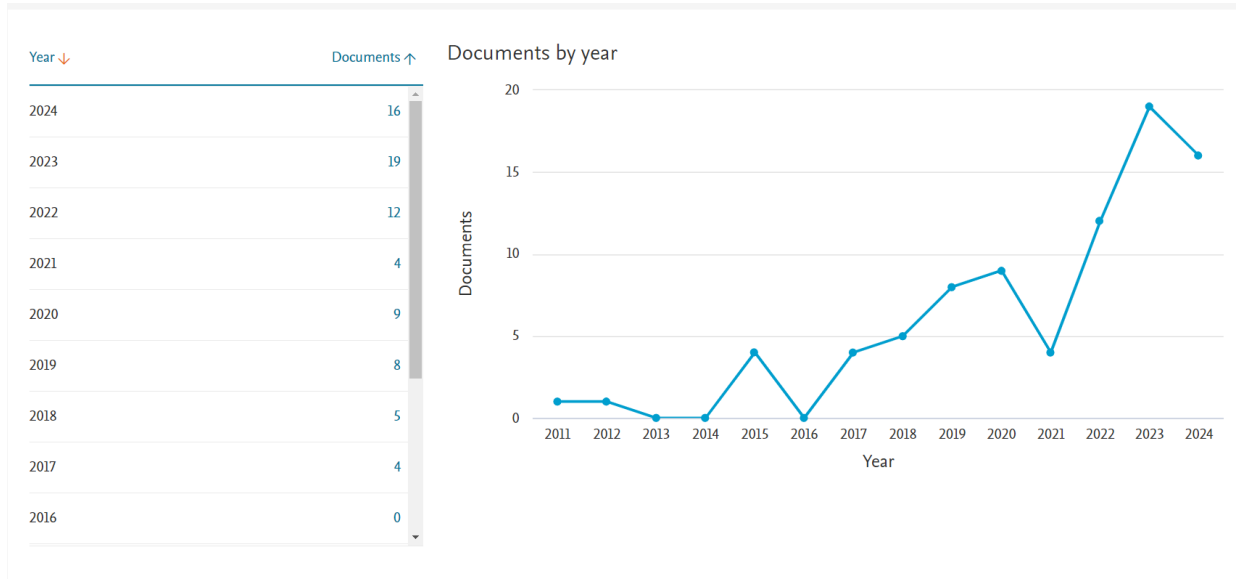


Figure 2: Documents by Year
Source: Scopus

Figure 2 illustrates the yearly distribution of documents in the bibliometric analysis of Gender Diversity and Earnings Management. The data reveals a significant upward trend in publications, particularly in 2023 and 2024, with 19 and 16 documents respectively, signaling heightened scholarly interest in recent years. In contrast, earlier years saw minimal activity, with only sporadic publications from 2011 to 2019, and no records for 2016, 2014, and 2013. This rising trajectory underscores the growing recognition of gender diversity's relevance in board governance and its implications for earnings management, reflecting the field's increasing prominence. The lack of earlier publications suggests that this area of research has gained momentum relatively recently, likely driven by evolving regulatory landscapes, heightened awareness, and a shifting academic focus toward the intersection of gender diversity and financial practices.

4.3 Documents by Author

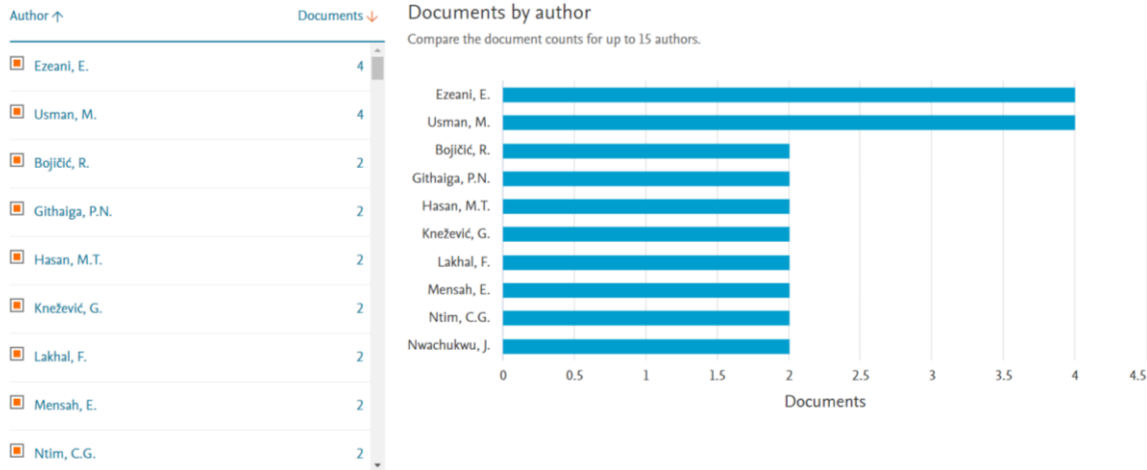


Figure 3: Documents by Author
Source: Scopus

Figure 3 showcases the distribution of scholarly contributions by authors in the bibliometric analysis on Gender Diversity and Earnings Management. Ezeani, E. and Usman, M. emerge as leading contributors, each with four publications, highlighting their prominent role in advancing research in this area. A notable group of other authors, including Bojičić, R., Githaiga, P.N., Hasan, M.T., Knežević, G., Lakhal, F., Mensah, E., Ntim, C.G., and Nwachukwu, J., have each produced two documents. This pattern suggests a dual dynamic within the research landscape: a concentrated effort by key authors who have consistently contributed to the field and a broader, more diverse group of scholars who provide additional insights and perspectives. The varied levels of contribution reflect the evolving and collaborative nature of the research on gender diversity and earnings management, indicating a field that benefits from both depth and diversity of scholarly engagement.

4.4 Documents by Affiliation

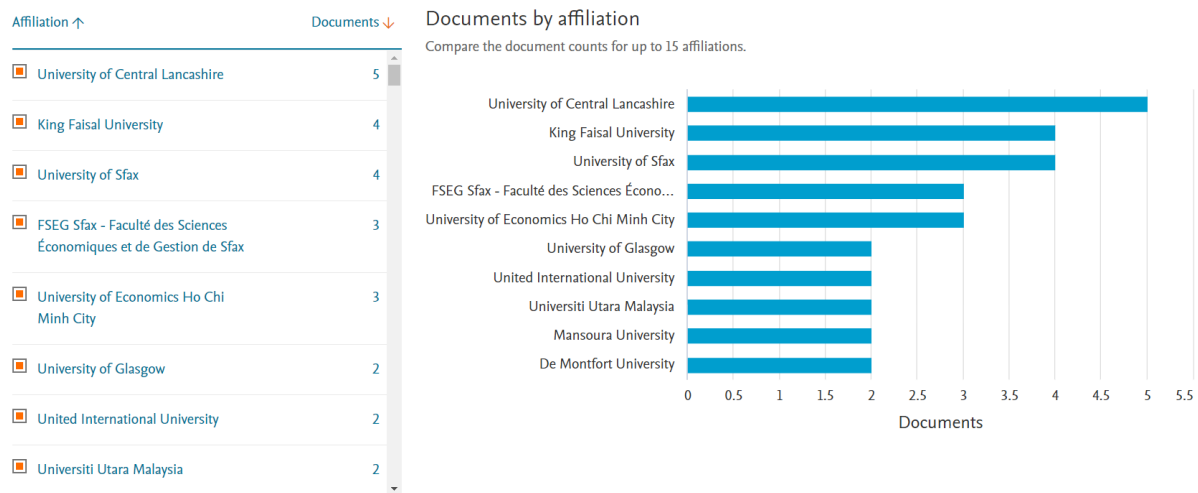


Figure 4: Documents by Affiliation
Source: Scopus

Figure 4 highlights the distribution of documents by institutional affiliation in the bibliometric analysis of Gender Diversity and Earnings Management. The data indicates that the University of Central Lancashire leads with five publications, suggesting a strong research focus on this topic within the institution. King Faisal University and the University of Sfax follow closely with four documents each, reflecting their active contribution to the field. Other institutions, such as FSEG Sfax, University of Economics Ho Chi Minh City, and University of Glasgow, contribute between two to three documents, showcasing a diverse international engagement in this research area. The presence of multiple institutions from various regions underscores the global interest in exploring the intersection of gender diversity and earnings management. This distribution also suggests potential for cross-institutional collaborations to further advance understanding and research in this domain.

4.5 Documents by Co-occurrence

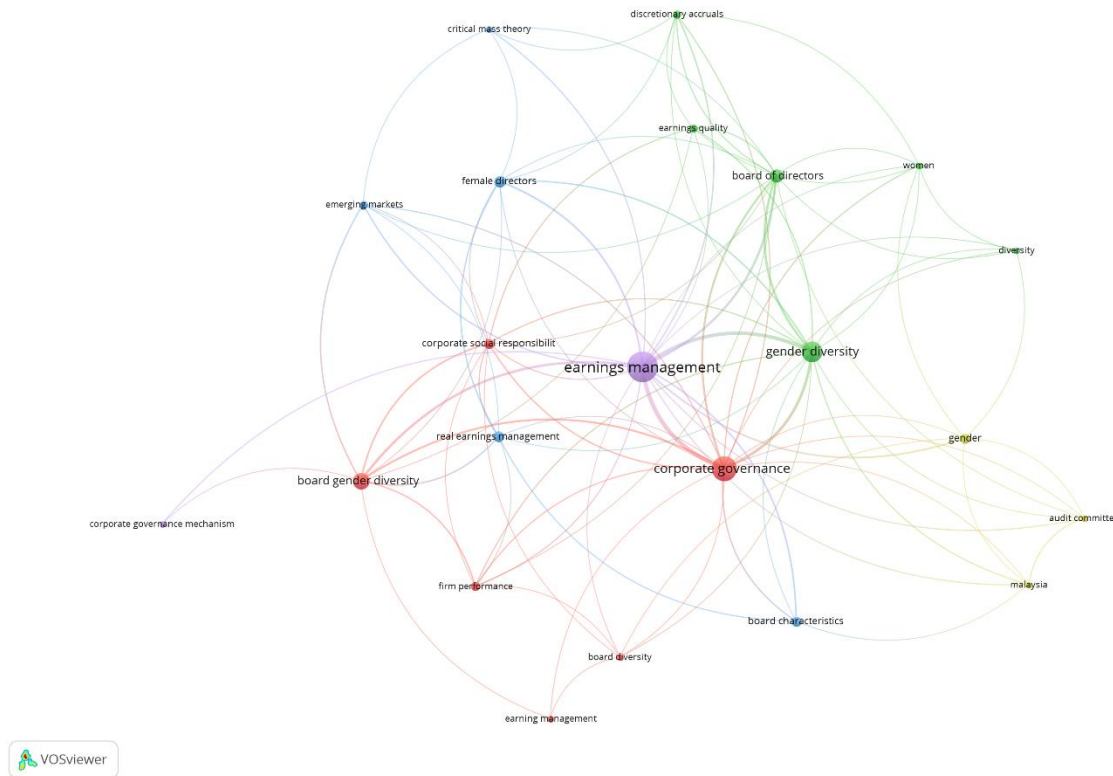


Figure 5: Documents by Co-occurrence
Source: Scopus

Figure 5 highlights the co-occurrence of key terms in the bibliometric analysis of Gender Diversity and Earnings Management, revealing the interconnectedness of various themes within the research landscape. The term "Earnings Management" appears most frequently with 55 co-occurrences, underscoring its central role in the discourse. "Corporate Governance" follows with 35 co-occurrences, reflecting the strong link between governance practices and earnings manipulation. "Gender Diversity" and "Board Gender Diversity," with 26 and 25 co-occurrences respectively, indicate significant scholarly attention to the influence of female representation on boards in the context of financial management. Terms like "Female

Directors" (16 co-occurrences) and "Corporate Social Responsibility" (11 co-occurrences) further emphasize the broader implications of gender diversity on corporate practices. Less frequent terms, such as "Real Earnings Management" (7 co-occurrences), "Firm Performance" (5 co-occurrences), and "Discretionary Accruals" (4 co-occurrences), suggest emerging areas of interest that connect gender diversity with specific financial outcomes. This co-occurrence pattern illustrates a comprehensive and evolving research focus that integrates gender diversity with key financial and governance issues, highlighting the complexity and multi-dimensional nature of the field.

5. Conclusion

The findings from this bibliometric analysis on Gender Diversity and Earnings Management offer valuable insights into the evolving research landscape. The concentration of publications within Business, Management, and Accounting highlights the critical role these disciplines play in examining the intersection of gender diversity and corporate practices. The significant contributions from fields like Economics, Econometrics, and Finance further underscore the financial implications of gender diversity in board governance. The increasing trend in publications, particularly in recent years, reflects a growing academic recognition of the importance of gender diversity's impact on earnings management. This trend also indicates that the research area is gaining momentum, likely influenced by evolving regulatory frameworks and a heightened awareness of the need for diversity in corporate governance.

The analysis of author contributions reveals a dual dynamic: key authors consistently advancing the field and a broader base of scholars offering diverse perspectives. This pattern of collaboration and individual effort suggests a rich and diverse research community dedicated to exploring gender diversity's impact on earnings management. Similarly, the distribution of documents by institutional affiliation and country highlights a strong international interest in this area, with institutions from various regions contributing to the discourse. This global engagement points to the potential for cross-institutional and cross-country collaborations that could further enrich the understanding of how gender diversity influences financial practices.

Overall, the co-occurrence analysis of key terms reveals the interconnectedness of themes such as earnings management, corporate governance, and gender diversity. The frequent appearance of these terms suggests that the research on gender diversity and earnings management is not only robust but also multi-dimensional, addressing a wide range of issues from board composition to corporate social responsibility. The presence of less frequent terms, like real earnings management and firm performance, indicates emerging areas that could be explored in future studies. These findings collectively underscore the complexity and importance of gender diversity in shaping financial outcomes, and they suggest a promising trajectory for future research in this critical area of corporate governance.

This study significantly advances the literature on Gender Diversity and Earnings Management through a comprehensive bibliometric analysis. It systematically maps publication trends, key contributors, institutional affiliations, and thematic connections, revealing the prominent role of Business, Management, and Accounting in examining the impact of gender diversity on corporate practices. The identification of leading authors and institutions, along with the global research distribution, highlights the field's international relevance and collaborative nature. The co-occurrence analysis elucidates the links between earnings management, corporate governance, and gender diversity, uncovering both established and

emerging research areas. This study not only documents the current state of research but also identifies gaps and opportunities, providing a crucial resource for scholars seeking to deepen understanding in this domain.

This bibliometric analysis, while comprehensive, faces several limitations, including the reliance on specific databases and language restrictions, which may omit relevant studies and offer a partial view of the global research landscape. The focus on quantitative metrics might also overlook qualitative insights and emerging trends. To address these limitations, future research should broaden the scope to include diverse databases and languages, integrate qualitative approaches to explore theoretical contributions, and investigate emerging areas such as the impact of gender diversity on real earnings management and corporate social responsibility. Additionally, cross-disciplinary studies could provide a more nuanced understanding of how gender diversity in governance influences broader societal outcomes, enhancing both academic knowledge and practical applications.

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Tarikh : 20 Januari 2023

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Cawangan Perak



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Kelulusan daripada pihak tuan dalam perkara ini amat dihargai.

Sekian, terima kasih.

“BERKHIDMAT UNTUK NEGARA”

Saya yang menjalankan amanah,

Setuju.

27.1.2023

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