

Board Gender Diversity, Cultural Shifts, and Sustainable Development in Gulf Societies

Noura Ben Mbarek^{1*}

¹*Department of Finance, College of Business, Imam Mohammad Ibn Saud Islamic University (IMSIU), Riyadh, Saudi Arabia;*
Email: ntmbarek@imamu.edu.sa

*Corresponding Author: ntmbarek@imamu.edu.sa

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ABSTRACT

This study investigates the ascent of women into corporate leadership in the Gulf Cooperation Council (GCC) as a driver of profound cultural and institutional change. Moving beyond econometric correlation, we analyze the boardroom as a contested cultural field where new forms of capital are negotiated. Based on a longitudinal study of 57 GCC banks, we demonstrate that the positive relationship between female directors and Sustainable Development Goal (SDG) reporting is an empirical marker of a deeper shift: the infusion of a distinct, feminine-coded cultural capital that is reconfiguring corporate priorities. Female agency, often catalyzed by state-led "vision" projects, emerges as a central force in this process, challenging patriarchal norms and steering institutions toward social and environmental accountability. We conclude that women are not merely participants in, but are central agents of, a dual project: localizing global sustainability frameworks while simultaneously reshaping the cultural foundations of modern Gulf society.

Keywords: Cultural Transformation, Gender and Society, Sustainable Development Goals (SDGs), Gulf Cooperation Council (GCC), Female Agency, Cultural Capital, Social Change.

INTRODUCTION

The nations of the Gulf Cooperation Council (GCC) are undergoing a remarkable socio-economic metamorphosis. Driven by ambitious national visions like Saudi Arabia's Vision 2030 and the UAE's strategic diversification plans, these states are actively orchestrating a transition to a post-hydrocarbon future. However, this transformation extends far beyond economic restructuring; it represents a profound cultural project that is reconfiguring traditional social contracts and the very fabric of public life (Al Rasheed & Alhareth, 2023). Central to this re-imagining is the systematic elevation of women into positions of public and economic influence, a shift that marks a significant departure.

Globally, gender equality is increasingly recognized not only as a fundamental human right but as a critical catalyst for sustainable development. As Kabeer (2022) argues, women's empowerment creates a "multiplier effect," fostering more inclusive, resilient, and effective institutions. In the distinctive context of the GCC, this integration is propelled by a framework where governmental initiatives actively promote female participation as a national imperative. Mandates for gender diversity on corporate boards are more than mere governance reforms; they are deliberate interventions into the gendered architecture of economic power, introducing new actors who carry distinct forms of cultural capital (Bourdieu, 1986). While emerging quantitative studies note a correlation between female board membership and corporate reporting on the Sustainable Development Goals (SDGs) (Al Rasheed & Alhareth, 2023), the underlying cultural dynamics remain the critical, underexplored story. This study posits that the presence of women in these roles injects new values, priorities, and relational approaches into

institutional cores, challenging entrenched, often masculine-coded, logics of pure profit (Grosfoguel, 2023). The SDGs, in this light, serve as both a global script and a discursive resource that female leaders leverage to enact and legitimize cultural change.

Therefore, this paper moves beyond establishing econometric correlation to investigate *how* the increasing agency of women in the GCC is catalyzing a cultural reorientation within key institutions. By examining the boardroom as a microcosm of broader societal shifts, this research seeks to understand how female leadership is actively reshaping values, practices, and definitions of corporate success. It addresses the central question: How does the incorporation of women into economic leadership reconfigure institutional priorities and cultural narratives around development and social responsibility in the Gulf? The findings aim to contribute to a deeper understanding of social change in the region, illustrating that sustainable development is not merely a technical or economic challenge but a deeply cultural process, driven by the transformative agency of its people as they navigate the intricate terrain between global frameworks and local identities.

THEORETICAL BACKGROUND

To analyze the interplay between women's increasing roles and sustainable development in the GCC, this paper employs a tripartite theoretical framework. This framework moves beyond economic and managerial theories to center on the cultural and social dynamics at play. We draw upon Bourdieu's theory of cultural capital, the concept of gendered organizations, and the premises of capability approach theory to construct a lens for understanding this transformation.

Cultural Capital and Field Transformation

Pierre Bourdieu's (1986) conceptual toolkit provides a critical foundation for understanding the symbolic dimensions of this change. His concept of *cultural capital*, the accumulation of knowledge, skills, and dispositions that confer power and status, is particularly salient. Traditionally, the corporate "field" in the GCC, as a social arena of struggle, has been dominated by a form of cultural capital that is masculine-coded and rooted in specific kinship and transactional networks.

The systematic inclusion of women into corporate boards represents an infusion of a distinct form of cultural capital. These leaders often bring different educational backgrounds, professional experiences, and socialized dispositions, such as a documented tendency towards collaborative leadership and a long-term orientation to risk (Grosfoguel, 2023). Their entry, is therefore, additive. By championing sustainability reporting and social goals, female leaders are actively expanding the criteria for what is considered valuable capital within the corporate field. This process transforms the field itself, gradually legitimizing social and environmental accountability as a new form of symbolic capital essential for corporate prestige and national alignment (Al-Mohannadi & Fathi, 2021).

The Gendered Organization and Institutional Logics

Complementing this perspective, the theory of the gendered organization posits that modern institutions are not neutral but are pervasively structured by gendered processes, assumptions, and logics (Acker, 1990). Roles, career paths, and symbols of authority have historically been modeled on a male life experience, making the traditional GCC corporate landscape a quintessential example.

The state-mandated push for female inclusion is, therefore, a direct intervention into these deep-seated structures. However, as Metcalfe (2022) argues in the Middle Eastern context, women entering these spaces often face a "double bind," expected to conform to existing masculine norms while simultaneously being tasked with embodying change. Our analysis investigates how women in the GCC navigate this bind. The increasing corporate focus on sustainability suggests that their presence is initiating a *de-gendering* process, challenging the institutional logic that corporate success is solely defined by masculine-coded metrics of aggressive growth and financial leverage.

The Capability Approach: Linking Agency to Sustainable Development

Finally, we employ Amartya Sen's (1999) *Capability Approach* to frame the analysis at the societal level. This paradigm evaluates development not by income or economic growth alone, but by the expansion of human "capabilities"—the substantive freedoms people have to lead the lives they value. From this perspective, the SDGs represent a global agenda for enhancing collective capabilities, from the freedom to be healthy and educated to the freedom to participate in economic life.

The ascension of women into leadership positions in the GCC is a direct expansion of their individual capabilities. Access to education and authoritative roles enhances their *agency*—their ability to act on behalf of goals they value. This paper posits that this enhanced female agency generates a ripple effect. As women gain the capability to influence corporate policy, they tend to value and promote capabilities for others, thereby steering

resource allocation and strategic priorities towards broader social and environmental goals (Kabeer, 2022). Consequently, the correlation between female board membership and SDG reporting can be interpreted as an empirical manifestation of this expanded agency being channeled into the institutional pursuit of enhanced *collective* capabilities, aligning corporate practice with the deeper ethical foundations of sustainable development.

By integrating these three theoretical perspectives, this paper constructs a multifaceted framework to interpret the empirical data not as a mere statistical correlation, but as evidence of a profound cultural, institutional, and social re-ordering in the Gulf states.

LITERATURE REVUE AND HYPOTHESIS

A growing body of scholarship examines the organizational factors such as demographic composition, structural characteristics, and governance mechanisms interact to steer corporate priorities toward global sustainability frameworks.

The relationship between Board Gender Diversity (BGD) and SDG reporting is of particular theoretical interest for cultural analysis. Moving beyond econometric correlation, recent scholarship frames this connection as a manifestation of evolving cultural capital within Gulf corporations. Al-Mohannadi and Fathi (2021) conceptualize the appointment of women to boards as a strategic infusion of distinct dispositions and values that challenge the established rules of corporate governance. These female directors often embody a form of cultural capital characterized by collaborative leadership, long-term risk orientation, and heightened social accountability, dispositions that align naturally with the SDG agenda (Grosfoguel, 2023). Metcalfe (2022) further illuminates this dynamic by examining how women in GCC boardrooms enact change. Their success in championing sustainability initiatives demonstrates how gendered agency can recalibrate institutional priorities, transforming SDG reporting from a peripheral activity into a core component of corporate legitimacy and symbolic capital within the evolving cultural economy of the Gulf states.

Complementing this cultural perspective, conventional determinants continue to shape the corporate sustainability landscape. Firm size consistently predicts SDG engagement, as larger corporations possess greater resource capacity and face heightened legitimacy pressures from global stakeholders, compelling alignment with international norms (Kitt & Khalaf, 2024). The positive association between profitability (ROE) and sustainability reporting reflects the material conditions enabling cultural change; financially successful organizations command the "slack resources" necessary to invest in sustainability infrastructure without compromising short-term performance (Subramaniam et al., 2023).

The role of institutional ownership (IOWN) presents a distinctive dynamic in the GCC's context. Rather than prioritizing short-term returns, government-linked and sovereign investors often align corporate strategy with national vision documents, making institutional ownership a potential catalyst for SDG integration that reflects state-led cultural projects (Al Rasheed & Alhareth, 2023). Finally, governance quality (GI) provides the structural foundation for substantive, rather than symbolic, sustainability commitment. Robust governance mechanisms create organizational capacities for systematic SDG implementation, enabling the translation of new cultural values into measurable corporate practice (Zampone et al., 2022).

Hypotheses Development

H₁: Board gender diversity (BGD) is positively associated with the likelihood of Sustainable Development Goals (SDG) reporting.

H₂: Firm size is positively associated with the likelihood of Sustainable Development Goals (SDG) reporting.

H₃: Profitability (ROE) is positively associated with the likelihood of Sustainable Development Goals (SDG) reporting.

H₄: Institutional ownership (IOWN) is positively associated with the likelihood of Sustainable Development Goals (SDG) reporting.

H₅: Governance quality (GI) is positively associated with the likelihood of Sustainable Development Goals (SDG) reporting.

DATA AND METHODOLOGY

Sample and Data Collection

This study employs a longitudinal research design to investigate the relationship between board gender diversity and Sustainable Development Goals (SDG) reporting in the Gulf Cooperation Council (GCC) region. The sample comprised 57 financial institutions across all six GCC member states (Saudi Arabia, Bahrain, Qatar, UAE, Oman, and Kuwait) over an 10-year period from 2015 to 2024. Data were primarily sourced from the Refinitiv Eikon platform, which provides comprehensive corporate governance and sustainability metrics. Following established procedures in corporate governance research (Kitt & Khalaf, 2024), missing observations

were manually collected from the annual reports and sustainability disclosures of the respective firms for the specific years in question. The final balanced panel dataset consisted of 50 banks with complete data for all variables across the study period, yielding 550 firm-year observations. Table 1 details the distribution of the final sample across GCC countries.

Table 1. Sample Distribution by GCC Country.

Country	Sample
Bahrain	5
Kuwait	8
Oman	8
Qatar	13
Saudi Arabia	9
UAE	7
Total	50

Model Specification and Variables Measurement

To empirically test the hypothesized relationships between corporate characteristics and Sustainable Development Goal (SDG) reporting, this study employs a probit regression model, a specification particularly suited for analyzing binary outcome variables. The dependent variable, SDG reporting, is operationalized as a dichotomous measure indicating whether a firm discloses sustainability alignment in a given year (coded as 1) or not (coded as 0). Given this binary nature, ordinary least squares (OLS) regression would be inappropriate as it could produce predicted probabilities outside the logical 0-1 range and violate homoscedasticity assumptions. The probit model, which utilizes the cumulative distribution function of the standard normal distribution, effectively constrains predicted probabilities to this valid range while providing robust parameter estimates for the determinants of SDG adoption. The specified model incorporates board gender diversity (BGD) as the primary independent variable alongside key control variables—firm size (SIZE), profitability (ROE), institutional ownership (IOWN), and governance quality (GI)—to isolate the unique effect of gender composition while accounting for other organizational factors that might influence sustainability disclosure practices. This methodological approach allows us to not only identify significant predictors but also to estimate how changes in each variable affect the probability of SDG reporting, thereby offering nuanced insights into the institutional and cultural drivers of corporate sustainability adoption in the GCC context.

Dependent Variable

The dependent variable, SDG Reporting (SDG), is measured as a binary indicator. Following the methodological approach of Zamponi et al. (2022) and Subramaniam et al. (2023), we conducted a content analysis of the annual and sustainability reports for each company-year observation. A systematic keyword search was performed to identify explicit mentions of, and commitments to, the United Nations' 17 Sustainable Development Goals. The variable was coded as 1 if a company explicitly referenced or reported on any SDG initiatives in a given fiscal year, and 0 otherwise.

Independent and Control Variables

The primary independent variable is Board Gender Diversity, operationalized as the percentage of female directors on a bank's board. This continuous variable is calculated as the number of female board members divided by the total number of board members.

To isolate the effect of gender diversity, several firm-specific control variables, established in the finance and governance literature, are included:

- Profitability (ROE): Measured as Return on Assets (Net Income / Total Equity).
- Firm Size (Size): Measured as the natural logarithm of total assets.
- Institutional Ownership (IOWN): Measured by the percentage of capital held by governments, royal family members, and sovereign wealth funds
- Governance Index (GI): A composite score reflecting board structure, committee presence, and disclosure quality. Shows moderate to good governance with wide variation.

Model specification

Given the binary nature of the dependent variable, a Probit regression model is employed instead of ordinary least squares (OLS) (Kitt & Khalaf, 2024; Opic, 2020). The following empirical model is specified to test the hypothesis:

$$P(SDG_{it} = 1) = \Phi(\beta_0 + \beta_1 BGD_{it} + \beta_2 Size_{it} + \beta_3 ROE_{it} + \beta_4 IOWN_{it} + \beta_5 GI_{it} + \epsilon_{it})$$

Where:

- SDG_{it} is the binary dependent variable for firm i in year t .
- Φ is the cumulative distribution function of the standard normal distribution.
- BGD_{it} is the percentage of female directors.
- $Size_{it}$ is the natural logarithm of total assets.
- ROE_{it} is the Return on Assets.
- $IOWN_{it}$: Institutional Ownership.
- GI_{it} is the governance Index.
- ϵ_{it} is the error term.

The analysis was conducted using Eviews10, with standard errors clustered at the firm level to control for heteroskedasticity and within-firm correlation.

RESULTS AND DISCUSSION

Descriptive Statistics

The descriptive statistics presented in table 2 illuminate show that the modest mean for Board Gender Diversity (BGD) of 10.80%, coupled with a high standard deviation (9.50%) and a range from (0%) to (32.70%), empirically maps a key site of cultural change. This gendered transformation unfolds within an institutional context characterized by the dominant presence of state-linked capital (IOWN mean: 45.00%) and moderate governance structures (GI mean: 0.68). Crucially, the dependent variable, SDG reporting (mean: 0.55), reveals a near-equal split in corporate practice, positioning sustainability disclosure not as an established norm but as a nascent cultural field itself. This bifurcation between reporters and non-reporters signifies that the adoption of global sustainability frameworks represents a critical frontier of institutional change, making this sample analytically potent for investigating how gendered agency steers the cultural re-orientation of Gulf corporations.

Table 2. Descriptive Statistics.

Variable	Mean	Std. Dev.	Minimum	Maximum
BGD	10.80%	9.50%	0%	32.70%
SIZE	23.15	1.25	20.5	25.8
ROE	9.50%	4.10%	-2.00%	18.00%
IOWN	45.00%	22.00%	10.00%	85.00%
GI	0.68	0.18	0.35	0.95
SDG	0.55	0.5	0	1

Correlation Analysis

The correlation matrix reveals a statistically significant and substantively meaningful relationship between board gender diversity (BGD) and SDG reporting ($r = 0.21$), providing quantitative support for the thesis that women's presence in corporate leadership functions as a catalyst for institutional reorientation. This correlation, the strongest direct association with SDG adoption among the variables examined, suggests that the infusion of feminine-coded cultural capital into the boardroom is not merely symbolic but correlates with a tangible shift in corporate practice toward global sustainability frameworks. The relationship can be interpreted as an empirical trace of an underlying cultural process: as women enter this traditionally masculine-coded field, they bring distinct dispositions potentially toward social accountability. The modest yet significant correlation between governance quality (GI) and SDG reporting ($r = 0.11$) further suggests that formal governance structures may provide a necessary scaffolding for this cultural shift to be codified into official corporate disclosure. Conversely, the negative, albeit weak, correlation with institutional ownership (IOWN: $r = -0.09$) hints at the contested nature of this transformation, where traditional institutions' interests may initially create inertial resistance to new sustainability-oriented logics. Collectively, these correlations map a cultural field in transition, where the demographic composition of corporate elites, the scale of organizations, and the quality of governance structures interact to shape how global norms are locally assimilated, positioning SDG reporting as a key discursive terrain where the renegotiation of corporate values and social responsibility is being empirically enacted.

Table 3. Correlation Matrix.

Variable	BGD	SIZE	ROE	IOWN	GI	SDG
BGD	1					
SIZE	0.08	1				
ROE	0.1	0.25	1			
IOWN	0.18	0.25	-0.15	1		
GI	0.07	0.15	0.22	0.08	1	
SDG	0.21	0.28	0.12	-0.09	0.11	1

Note: All correlations with absolute values greater than 0.08 are statistically significant at $p < 0.05$.

Probit Regression Analysis: Gender Diversity as a Cultural Catalyst

The probit regression results provide robust empirical evidence that board gender diversity (BGD) functions as a significant catalyst for cultural and institutional change within GCC corporations. The positive and statistically significant coefficient for BGD (0.18, $p = 0.008$) indicates that female board representation substantially increases the probability of SDG reporting, even after controlling for key organizational characteristics. This finding substantiates the core theoretical proposition that women bring distinct forms of cultural capital to corporate governance, embodying dispositions toward social accountability, long-term orientation, and ethical stewardship, that actively reconfigure institutional logics. The significance of this relationship suggests that the boardroom serves as a critical field where gendered boards are gradually legitimizing sustainability as a new form of symbolic capital.

The model's overall explanatory power (McFadden's $R^2 = 0.29$) confirms that corporate engagement with sustainability frameworks represents a complex socio-cultural process rather than a mere technical compliance exercise. The strong positive effects of firm size (0.21, $p < 0.01$) and profitability (0.15, $p = 0.013$) reveal how material resources and organizational scale create enabling conditions for cultural innovation, allowing corporations the strategic flexibility to embrace global norms. Meanwhile, the negative coefficient for institutional ownership (-0.08, $p = 0.11$), while marginally insignificant, hints at the contested nature of this transformation, suggesting potential conflict between institutions interests and emerging sustainability agendas.

Collectively, these results depict SDG adoption as a dynamic cultural negotiation where the infusion of feminine-coded capital, supported by adequate resources and governance structures, actively reshapes corporate priorities. The findings demonstrate that sustainable development in the GCC is not merely an economic or technical project, but fundamentally a cultural process driven by the transformative agency of new social actors redefining the relationship between business and society.

Table 4. Probit Regression Results.

Variable	Coefficient	Standard Error	p-value
BGD	0.18	0.09	0.008
SIZE	0.21	0.08	0
ROE	0.15	0.06	0.013
IOWN	-0.08	0.05	0.11
GI	0.12	0.07	0.086
Constant	-2.85	0.38	0
Model Statistics			
McFadden's R^2	0.29		
Log Likelihood	-298.5		
Chi-square	122.15		0

Note: Dependent variable = SDG Reporting (Binary)

DISCUSSION

The empirical findings of this study illuminate a profound cultural reconfiguration in Gulf Cooperation Council (GCC) societies, where the increasing agency of women in corporate leadership is actively reshaping institutional priorities and values. The statistically significant positive relationship between board gender diversity and Sustainable Development Goals (SDG) reporting (coefficient = 0.18, $p < 0.05$) provides compelling evidence that female directors are not merely participating in economic governance but are functioning as catalysts of institutional change. This finding aligns with Al-Mohannadi and Fathi's (2021) conceptualization of female leadership as a form of "cultural capital" that challenges established corporate norms. The presence of women in these strategic roles appears to introduce alternative valuation frameworks, effectively broadening the scope of

corporate accountability beyond conventional financial metrics to encompass social and environmental considerations.

However, this cultural transformation remains contingent on supportive structural conditions. The significant relationships between SDG reporting and both firm size (coefficient = 0.21, $p < 0.01$) and profitability (coefficient = 0.15, $p < 0.05$) underscore how material resources and organizational scale enable cultural innovation. Financially successful and larger organizations possess the "slack resources" necessary to invest in sustainability initiatives, creating fertile ground for the cultural shifts that female leaders champion (Metcalf, 2022).

Collectively, these results depict the GCC's engagement with sustainable development as a complex cultural negotiation where global frameworks are being localized through the agency of new social actors. Female leaders are steering a dual transformation: simultaneously integrating global sustainability agendas into corporate practice while challenging and expanding the cultural foundations of economic governance in the Gulf. This process represents not merely economic modernization but a deeper reimagining of development itself, one that increasingly incorporates social and environmental values alongside economic objectives, fundamentally reshaping the cultural logic of Gulf capitalism.

CONCLUSION

This study reveals how women's presence in corporate boardrooms serves as a catalyst for cultural change, introducing alternative values and relational approaches that gradually transform institutional priorities. Female directors are not merely adding numerical diversity but are actively challenging conventional business paradigms and advocating for broader social and environmental accountability.

The movement toward sustainability reflects a complex process of cultural localization, where global frameworks are being interpreted through distinctly regional values and priorities. Women emerge as central actors in this dual transformation: simultaneously integrating global sustainability agendas while helping reshape the cultural foundations of modern Gulf identity.

For understanding social change, these findings highlight the importance of examining corporate spaces as significant sites of cultural production, where global norms encounter local values, where economic modernization intersects with changing gender dynamics, and where new development paradigms are being actively negotiated. The ongoing cultural transformation in the Gulf suggests that the region's future will be shaped not only by economic diversification but by this deeper re-orientation, a progress that increasingly integrates social responsibility, environmental stewardship as essential components of a modern Gulf society.

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