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***Engaged Boards, Better Firms:
The Impact of Director Attendance on Performance***

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Abstract :

This study has explores the relationship between board attendance and firm performance, emphasizing the role of active and consistent participation in board meetings. Drawing on agency and stewardship theory, the research examines how directors' attendance impacts key financial and operational metrics. By analyzing data from a sample of 5215 publicly listed firms from 2005-20 to 2021-22 the findings suggest that higher board attendance rates are positively associated with improved firm performance, as measured by Tobin's Q by using dynamic panel model. The study highlights the significance of board engagement as a governance mechanism, demonstrating that diligent oversight contributes to strategic decision-making and value creation. Practical implications for board composition and policies to enhance attendance are discussed, offering insights for both scholars and practitioners in corporate governance.

Keynotes: Board attendance, Agency Theory, Tobin's Q

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