



Governance Structures in Zambian State-Owned Enterprises: Comparative Analysis

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Abstract

The governance structures of State-Owned Enterprises (SOEs) in Zambia have been under scrutiny for their impact on economic development and efficiency. The research employs a comparative analysis approach, drawing data from various SOE reports and stakeholder interviews conducted across different sectors. A notable finding is the significant variation in board composition among SOEs, with some boards incorporating more regulatory bodies than operational managers, suggesting a need for balanced governance structures to improve decision-making processes. The study concludes that the introduction of independent audit and oversight mechanisms can significantly enhance transparency and accountability within Zambian SOEs. Recommendations include strengthening internal control systems and promoting greater stakeholder engagement in board decisions to foster a more responsive governance structure.

Keywords: *Zambian, SOE, Governance, Corruption, Accountability, Stakeholder, Empowerment, Transparency*

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