19 September 2022

To

**The Editor**

BJIT, Bangladesh

Subject: Submission of manuscript

**Dear Editor**

This is our absolute pleasure to submit our manuscript entitled **“Board Size, Independent Board Tenure and Number of Board Meetings: Examining the Impact on Spanish Firms”** to your well reputed journal.

Spanish firms are well reputed for high level of corporate governance practices. Earlier studies have examined Spanish firm performance based on the causal relationship of board characteristics. However, the number of studies which examines the tenure of independent board members and number of board meetings are scares. This study examines Spanish firm performances examining the board characteristics.

The study suggests, board size has a favorable correlation with accounting-based performance (ROA, ROE), but it doesn’t go hand in hand with market-based performance (TQ). Tenure of independent directors have a positive relationship with both accounting and market-based performance. On the other hand, the number of board meetings has a negative acquaintance with both accounting and market-based performance of the firms.

We confirm you that this manuscript has not been submitted elsewhere and this is an original work. We look forward to receiving your feedback for possible improvement and publication of our manuscript at your convenience.

Best regards

**Fairooz Raisa NISA**

Islamic University of Technology

Bangladesh