Malcolm: This study aims at investigating the extent of corporate governance uniformity and its impact on shares performance of (24) listed banks in the GCC financial markets during 2010. To achieve this goal, researchers used multi regression, path analysis, and descriptive statistics, the results indicate that there was no difference in corporate governance level between Islamic and non-Islamic banks. Some corporate governance indicators have significant effects on shares performance and there was no statistically significant effect on the characteristics of banks (Islamic and non-Islamic) on shares performance. The researchers recommended a regulators to promote the implementation of corporate governance through developing a consolidated guide for corporate governance in GCC.

Keywords: Corporate Governance; Shares Performance; Islamic banks; Non-Islamic banks; Global financial crisis.