

Guidelines for term papers, bachelor and master theses

1 Introduction

1.1 Preliminary remarks

An important element of your studies is the composition of term papers, bachelor and master theses, in which you are expected to demonstrate your competence in doing scientific work (e.g. using a research method).

The present guidelines are meant give you help in writing a scholarly piece of work. They contain both **recommendations** on how to find relevant literature and **suggestions** on how to structure your work, on the correct use of abbreviations and symbols, on how to quote the work of others and on how to put together a bibliography. To illustrate all this, you will find at the end of this leaflet an example of how to handle the essential elements of a scientific piece of work. You can get further help from the brief list of books and articles listed in the bibliography.

For the production of bachelor and master theses, the **bachelor colloquium** and the **masters forum** are offered at the time when you are engaged on your own work. Once your **bachelor thesis** has been accepted, there will be a **30-minute oral examination** with your two examiners.

Important: Every student has to prepare and discuss an exposé (3-5 pages) with his/her first reviewer before official registration of the bachelor or master thesis. The exposé should contain the following topics: working title, topic and demarcation, research method, theory, relevant literature, motivation, time table and a draft version of the list of contents.

1.2 How to find relevant literature

In what follows, some important sources for your literature research are listed:

Online Library Catalogues:

alphabetical (author/title) catalogues, subject catalogues, for example the comprehensive catalogue of Lüneburg University Library (<http://katalog.leuphana.gbv.de/DB=1/LNG=DU/>).

Important:

Please make sure to include research literature. Please use primarily **journals** devoted to **international research**, which can be found in the **categories A+ to B** of the **VHB Journal Ranking** (http://vhbonline.org/service/_jourqual/vhb-jourqual-3/). For research topics from the areas of **Accounting, Auditing & Corporate Governance**, the following journals are of particular relevance:

***CSR-related journals are marked!**

A+	
Academy of Management Journal	A+
Academy of Management Review	A+
Journal of Accounting and Economics	A+
Journal of Accounting Research	A+
Journal of Finance	A+
Journal of Financial Economics	A+
Management Science	A+
Review of Financial Studies	A+
The Accounting Review	A+
A	
Accounting, Organizations and Society	A
Contemporary Accounting Research	A
European Accounting Review	A
Journal of Banking & Finance	A
Journal of Financial and Quantitative Analysis	A
Journal of Financial Intermediation	A
Journal of Management	A
Journal of Management Studies	A
Management Accounting Research	A
National Tax Journal	A
Review of Accounting Studies	A
Review of Finance	A
Strategic Management Journal	A
B	
Abacus	B
Accounting and Business Research	B
Accounting History Review	B
Accounting Horizons	B

Accounting, Auditing, & Accountability Journal	B
Auditing: A Journal of Practice & Theory	B
Behavioral Research in Accounting	B
British Journal of Management	B
Business & Society*	B
Business Ethics Quarterly*	B
Business Ethics Quarterly*	B
Business Research	B
Business Strategy and the Environment*	B
California Management Review	B
Critical Perspectives on Accounting	B
European Financial Management	B
European Journal of Finance	B
European Management Review	B
Information and Organization	B
International Journal of Accounting	B
International Journal of Auditing	B
International Journal of Industrial Organization	B
International Journal of Management Reviews	B
International Review of Law and Economics	B
International Tax and Public Finance	B
Journal of Accounting & Organizational Change	B
Journal of Accounting and Public Policy	B
Journal of Accounting Literature	B
Journal of Accounting, Auditing & Finance	B
Journal of Behavioral and Experimental Economics	B
Journal of Behavioral Finance	B
Journal of Business Economics	B
Journal of Business Ethics*	B
Journal of Business Finance & Accounting	B
Journal of Business Research	B
Journal of Cleaner Production*	B
Journal of Corporate Finance	B
Journal of Economic Psychology	B
Journal of Empirical Finance	B
Journal of Financial Econometrics	B
Journal of International Accounting Auditing and Taxation	B
Journal of International Accounting Research	B
Journal of Law and Economics	B
Journal of Management Accounting Research	B
Journal of Management Education	B
Journal of Management Inquiry	B
Journal of Risk	B
Journal of the American Taxation Association	B
Kyklos	B
Long Range Planning	B
Managerial and Decision Economics	B
Omega	B

Organization & Environment*	B
Qualitative Research in Accounting & Management	B
Review of Managerial Science	B
Review of Quantitative Finance and Accounting	B
Scandinavian Journal of Management	B
Zeitschrift für betriebswirtschaftliche Forschung/sbr	B

2 Structure of scientific texts

2.1 Title page

The title page should contain in the order listed below:

- (a) Leuphana University of Lüneburg
- (b) in the case of BA theses, the name of the student's major; in the case of MA theses, his/her course name
- (c) title of the paper/thesis
- (d) type of written work (term paper or thesis)
- (e) the candidate's family and first names, his/her matriculation number, current email and postal addresses
- (f) names of the first and second examiners; in the case of term papers, the relevant professor's name
- (g) date of submission
- (h) where necessary, a privacy clause restricting access for third parties.

2.2 Structure of scientific texts

Your paper or thesis should start with a cover page. Next comes the **table of contents**, a **list of abbreviations** (and possibly **of symbols**), which is followed by the substantial main body of the text, an **appendix** separated from it by a cover page, and finally a **bibliography**. If your work contains more than three tables or figures, you should include a list of tables/figures after the table of contents.

Scientific papers and theses should have a balanced and carefully thought out structure, which avoids content overlaps. They should be divided into chapters, sections and sub-sections in such a way that each main aspect is split into at least **two subsidiary points** that between them cover the content of the main aspect. Further, they should consist of c. 3 main chapters (not counting introduction and conclusion). The **use of the (in)definite article** in chapter and section headings is to be avoided wherever possible.

Example: ~~The~~ Relevance of goodwill impairments

You should always start on the lowest structural level.

Example:

- 2 Corporate governance
 - 2.1 Theoretical foundation
 - 2.1.1 Principal Agent Theory

With regard to New Institutional Economics, the Principal Agent Theory is concerned with ...

At the beginning of the paper or thesis is to be put the **table of contents** which lists the page numbers of the individual parts of the text. Make sure to use identical headings as well as page numbers in both continuous text and table of contents. To make life easier, the use of a **WORD style sheet** is strongly recommended. The individual sections of the paper/thesis should be introduced by the respective headings using **decimal numbering** (1, 1.1, 1.1.1 etc.) but the table of contents, the lists of figures and abbreviations and the appendix are not part of the consecutive numbering. There is **no full stop** after the last decimal place (see above). Finally, in contrast to the lists of abbreviations, symbols, tables and figures, the table of contents itself is not part of the table of contents.

2.3 Formatting requirements

Your study should be written in English using a word processing program. As font, **Times New Roman** with the **font size 12 pt** and a **justified setting** must be chosen. For line spacing, a distance of **one and a half line spacing** must be selected. There must be a distance of an **additional one and a half lines** between paragraphs.

Each **A4-size sheet** must include a left margin of about **4 cm**, and a right margin of about **2.5 cm**. Other formatting should follow the default settings of your text processing software (for example, Word). **Bachelor and master theses** should run to **10,000 words**. **Term papers and theses must be written in English language.**

Submission details: **term papers** should be sent only in **electronic form** to your supervisor within the set deadline. **Theses**, by contrast, must be handed in within the set deadline to the ***Student Office with an online pdf version included.***

2.4 Numbering of pages, tables and figures

Your work starts with a **cover page** which is not to be numbered. **Roman** numbering starts with the table of contents (for example, I, II), continues with the **list of abbreviations** (III, IV...), a possible **list of symbols** (V), the **appendix** (VI,VII...), and the bibliography (VIII, IX...). An unnumbered **cover page is to be inserted before the appendix**. Consecutive **Arabic** numbering is to be used for the **text pages**. Cross references within your work or to the appendix are to be made using exact page numbers.

Separate, consecutive numbering is to be used for figures and tables. This information should be placed directly below the figure or table. Figures should in addition carry a title.

Example: Figure 1: Development of financial reporting according

2.5 Abbreviations and symbols

Abbreviations are to be explained in an alphabetical **list of abbreviations**. Reference to it should be made by listing the Roman page number at the top of the table of contents. Abbreviations must be **unambiguous**.

All symbols and abbreviations must be explained at the place where they are **first** introduced. In addition, they must be collected in an **abbreviations and symbols list**. Furthermore, it is recommended to use the symbols introduced in the classes in which term papers and BA and MA theses originate. Abbreviations should not be used as far as possible in the **legends of tables and figures**.

The items in the lists of abbreviations and symbols should be arranged in strict alphabetical order. Small letters precede capital ones; letters with subscript indices precede letters with superscript ones, and sorting within these letters is again alphabetical.

2.6 Bibliography

A bibliography must be included of the literature referred to in the paper or thesis; see section 2.2. on where to place it. Additional titles that are not documented by reference to their sources need to be separately identified. If you used written or oral communications from experts, you should list the **names and addresses** of the respective informants at the end of the bibliography. **Do not subdivide** the references. You can find an example bibliography on the last page of this leaflet. While there is an absolute need to list **omnibus acts** (e.g., BilMoG, BilRUG) in the bibliography, this is **not** necessary in the case of **general acts** (e.g., Stock Corporation Act).

In what follows, the **most important details and special rules** for various types of sources will be listed.

1) MONOGRAPHS:

Name of author (no titles or degrees), **first name(s)** (abbreviated), **year of publication** in brackets, **title and sub-title of book** (the latter to be separated by a full stop from the title), **edition** (starting with the **second**, using the abbreviation "edn" without any further information (such as *substantially enlarged and rewritten*), **date and place** of publication.

In the case of more than three authors or places of publication, these are to be separated by "," or through "et al." for **et alii** (Latin for "and others"). It is not necessary to list the **publisher**.

Example:

Ronen, J., Yaari, V., 2008. Earnings management: emerging insights in theory, practice, and research., New York.

(2) ARTICLES IN SCIENTIFIC JOURNALS

The following information must be given for scientific articles in this order: **author(s)**; the article's **title** and **sub-title**; **name of the journal**; **year**, and the **page numbers** of the article.

Example:

Shrieves, R.E., Dahl, D., 2003. Discretionary accounting and the behavior of Japanese banks under financial duress. *Journal of Banking and Finance* 27, 1219–1243.

(3) TABLES AND FIGURES

Tables and figures are to be **produced by the author**, i.e. you should **not use scanned data**. Sources for figures and tables should be placed directly **after the titles in round brackets**. Figures and tables are to be consecutively numbered and given a short title. In cases where figures and tables are taken over from other references, this should be indicated in the following fashion:

Example: Figure 1: Important reform efforts in corporate governance (Andrews, 2006,4).

The figures you use must be checkable even if they are part of general knowledge (e.g., population figures or country sizes). If you use, process or re-arrange figures from a great number of different sources, you must at least list all these sources at the beginning of the respective paragraph, also indicating the way you have processed them, if exact reference to each individual figure proves impossible.

(4) INTERNET SOURCES

The correct procedure for quoting **internet sources** is to list the exact internet page together with the download date and the page numbers of the manuscript.

Example:

International Integrated Reporting Council, 2013. *The International <IR> framework*, <http://www.theiirc.org/wp-content/uploads/2013/12/13-12-08-THE-INTERNATIONAL-IR-FRAMEWORK-2-1.pdf> (30.11.2018).

2.7 Appendix

When the integration of some materials into the main part of your study is problematic, although they appear necessary for the understanding of the text (e.g., detailed calculations or large-size illustrations, which would make the text difficult to take in), then you should resort to an **appendix**, which is to be separated from your study by a cover page (see the present leaflet). Reference to it is to be made from a passage in the body of the text by listing the precise (Roman) page number of the appendix. If you transfer figures and tables to the appendix, you must indicate this clearly in the main body of the text.

3 Citing in scientific work

3.1 Quotes in continuous text

3.1.1 General comments

In scientific texts views, original thoughts or other statement relevant to the topic have to be verified by **quotes** if they have already been presented elsewhere. In these cases it is not enough to give just any quote for the purpose of supporting the view of the writer but the original quote, if at all possible, which means mostly the author who came up with the quote for the first time. In order to underpin this view, further quotes may then be presented, also by other authors, in which case the subsequent quotes should be given in chronological order.

The opinions of other authors may be **paraphrased** (indicating the source and citing the source) or cited **literally** (indicating the source, citing the source **and** in quotation marks). Verbatim quotes are only advisable when the exact wording is important or if the author's words lend themselves particularly aptly. The rule is that the text enclosed in quotation marks is to be given verbatim including any punctuation marks. **Exceptions** are only permitted as follows:

- (1) Should the beginning of a sentence be quoted in a way that it does not appear at the beginning in the running text, then the first word is to begin with a **small letter** unless the word in question starts with a capital letter anyway; the same applies in the reverse case, i.e. the first word of a quote will be capitalized at the beginning of a sentence even if the same word does not start with a capital letter in the original.
- (2) Emphases, spacings, italics etc. do not have to be copied into a quotation; however, one should include the note "emphases in the original quote have been omitted". If, conversely, parts of the quote are being emphasized which are not emphasized in the original, this should be indicated by the note "emphases not part of the original quote". The formulation "emphasis or emphases by the author" is ambiguous and therefore to be avoided.
- (3) Any punctuation marks at the end of the quote must not be included if **not correct** in the running text.
- (4) For quotes within quotes use simple quotation marks (...).

3.1.2 Source(s) of quotations

Only original sources are an acceptable basis for a quotation; further, the latest edition of a monograph etc. should be used. Occasionally it might be relevant to quote from older editions (e.g., in historical literature reviews). Only if the original source is not available either from your local library or through inter-library loan, an older edition or a secondary source may exceptionally be used.

3.1.3 Additions and omissions

Occasionally it may be necessary to improve the clarity of a quotation by additional comments to the original text. Such insertions are to be put in brackets and marked as "author's note". If parts of the original text are omitted in the quote, this is to be indicated by three dots enclosed in brackets [...].

3.2 Source citation

3.2.1 Indication of sources (source reference)

American style of citation: Source references are given in brackets directly after the relevant quote.

3.2.2 Form of cited source

American style citation: Corporate governance represents an increased research topic (Bebchuk, 2017, 4).

3.2.3 Citation format

In this section general rules for citing from a book are listed. You are advised to use the so-called **short citation style**. Other rules for citations such as punctuation and other not explicitly mentioned points are explained by the following examples. Every title is treated as follows: **Name** (without first names), **year**, **page**. Even where a source is mentioned **for the first time** in a text the short citation style is to be used. Several, non-related sources are to be separated by a semicolon. Sorting of the bibliography will be according to the short citation forms. With identical authors, the year of publication is used as a sorting criterion.

Example: Jensen and Meckling, 1976.

With several titles by the same author in the same year, these are to be indicated by **small letters**: Example: Myer, 2012a; Myer, 2012b.

With several authors, no more than the first three are listed in the **short form**. For more than three authors use "et al."

In referencing, the pages quoted are to be given **precisely**, for example like this "26-27" or 26-38".

The indication "ff." for sources which consist of more than two consecutive pages is indeterminate and therefore not acceptable.

Repeated quotes: In cases where the same source is quoted **twice** on the same page following each other, the second short-form citation can be shortened to "ibid" and the page number.

When using several sources in one quote it is not necessary to follow a specific order (alphabetical or chronological). One should, however, see to it that primary sources and basic work related to the topics treated should be listed **first** (e.g., citation of Jensen and Meckling, 1976 for the principal agent theory).

When the quote relates to the entire sentence, the quote is to be placed after the punctuation mark. If the reference is made only to certain words or parts of the sentence, then this is where the quote is to be placed.

3.3 Additional comments

As we are dealing with academic work, expressions from popular science should be avoided. The same applies to the use of direct speech (e.g., the use of "I" or "in my view" or fillers like the indefinite pronoun "one"). You are advised to give your work to two persons for correction so that spelling mistakes and grammatical errors as well as any incoherent passages can be identified. Sufficient time should be planned for the **introduction** and the **summary** since those act as "calling cards" of the entire paper.

Sample table of contents

Abstract

1. Introduction
2. Theoretical foundation, literature review and hypotheses
 - 2.1. Principal Agent Theory
 - 2.2. Literature review
 - 2.3. Hypotheses
3. Empirical analysis
 - 3.1. Sample selection and variables
 - 3.2. Regression models
 - 3.3. Descriptive statistics
 - 3.4. Correlation analysis
 - 3.5. Regression analysis
 - 3.6. Robustness checks
4. Discussion, limitations and research recommendations
5. Summary and outlook

Appendix

References

Management & Sustainable Accounting and (Master)

The link between ESG performance and integrated reporting quality – an empirical analysis

Bachelor/Master thesis

Max Mustermann

Matrikelnummer: 1234567890

Email: mustermann@max.de

Musterstr. 2, 300009 Musterhausen

First reviewer: Prof. Dr. Patrick Velte

Second reviewer: Prof. Dr. Maxi Leuphi

Submission date: 30.11.2019

Appendix: Useful literature for your seminar-, bachelor-, and master thesis

How to write a literature review

- Barczak, G. (2017). Writing a Review Article. *Journal of Product Innovation Management*, 34, 120-121.
- Bodolica, V. and Spraggon, M. 2018. An end-to-end process of writing and publishing influential literature review articles. Do's and don't's. *Management Decision*.
- Callahan, J.L. (2014). Writing literature reviews. A reprise and update. *Human Resource Development Review*, 13, 271-275.
- Combs, J.G., Ketchen, D.J., Crook, T.R. and Roth, P.L. (2011). Assessing Cumulative Evidence within 'Macro' Research: Why Meta-Analysis Should be Preferred Over Vote Counting. *Journal of Management Studies*, 48, 178-197.
- Denyer, D. and Tranfield, D. (2009). Producing a systematic review. In: Buchanan, D.A. and Bryman, A. (eds.), *The Sage handbook of organizational research methods*: 671-689.
- Elsbach, K.D. and van Knippenberg, D. (2020). Creating High-Impact Literature Reviews: An Argument for "Integrative Reviews". *Journal of Management Studies* (online first).
- Fink, A. 2014. Conducting research literature reviews. From the internet to paper, 4. ed.
- Fisch, C. and Block, J. (2018). Six tips for your (systematic) literature review in business and management research. *Management Review Quarterly*, 68, 103-106.
- Hiebl, M.R.W. (2021). Sample Selection in Systematic Literature Reviews of Management Research. *Organizational Research Methods* (online first).
- Hodgkinson, G.P. and Ford, K. (2014). Narrative, meta-analytic, and systematic reviews: What are the differences and why do they matter? *Journal of Organizational Behavior*, 35, S1-S5.
- Hodgkinson, G.P. and Ford, K. (2015). What makes excellent literature reviews excellent? A clarification of some common mistakes and misconceptions. *Journal of Organizational Behavior*, 35, S1-S5.
- Hulland, J. and Houston, M.B. (2020). Why systematic review papers and meta-analyses matter: an introduction to the special issue on generalizations in marketing. *Journal of the Academy of Marketing Science*, 48, 351-359.
- Kraus, S., Breier, M. and Dasi-Rodriguez, S. (2020). The art of crafting a systematic literature review in entrepreneurship research. *International Entrepreneurship and Management Journal*, 16, 1023-1042.
- Linnenluecke, M.K., Marrone, M. and Singh, A.K. (2020). Conducting systematic literature reviews and bibliometric analyses. *Australian Journal of Management*, 45, 175-194.
- Massaro, M., Dumay, J. and Guthrie, J. (2016). On the shoulders of giants: undertaking a structured literature review in accounting. *Accounting, Auditing and Accountability Journal*, 29, 767-801.
- Palmatier, R.W., Houston, M.B. and Hulland, J. (2018). Review articles: purpose, process, and structure. *Journal of Academy of Marketing Science*, 46, 1-5.
- Patriotta, G. (2020). Writing Impactful Review Articles. *Journal of Management Studies*, 57, 1271-1276.
- Paul, J. and Criado, A.R. (2020). The art of writing literature reviews. What do we know and what do we need to know? *International Business Review*, 29, 101717.
- Reuber, R. (2010). Strengthening Your Literature Review. *Family Business Review*, 23, 105-108.
- Rowley, J. and Slack, F. (2004). Conducting a literature review. *Management Research News*, 27, 31-39.
- Snyder, H. (2019). Literature review as a research methodology: An overview and guidelines. *Journal of Business Research*, 104, 333-339.
- Torraco, R.J. (2016). Writing Integrative Literature Reviews: Using the Past and Present to Explore the Future. *Human Resource Development Review*, 15, 404-428.
- Tranfield, D., Denyer, D. and Smart, P. (2003). Towards a Methodology for Developing Evidence-Informed Management Knowledge by Means of Systematic Review. *British Journal of Management*, 14, 207-222.
- Webster, J. and Watson, R.T. (2002). Analyzing the Past to Prepare for the Future: Writing a Literature Review. *MIS Quarterly*, 26, xiii-xxiii.

- Williams, R.I., Clark, L.A., Clark, W.R. and Raffo, D.M. (2021). Re-examining systematic literature review in management research: Additional benefits and execution protocols. *European Management Journal*, 39, 521-533.

How to conduct your empirical-quantitative research in accounting & finance

- Ai, C. and Norton, E. 2003. Interaction terms in logit and probit models. *Economics Letters*, 80, 123-129.
- Anand, V., Bochkay, K., Chychyla, R. and Leone, A. 2020. Using Python for Text Analysis in Accounting Research. *Foundations and Trends in Accounting*, 14, 128-359.
- Anderson, D.R., Sweeney, D.J., Williams, T.A., Camm, J.D. and Cochran, J.J. 2018. *Statistics for Business and Economics*, 13. ed.
- Angrist, J.D. and Pischke, H.-S. (2008). *Mostly Harmless Econometrics. An Empiricist's Companion*.
- Arellano, M. and Bond, S. 1991. Some Tests of Specification for Panel Data: Monte Carlo Evidence and an Application to Employment Equations. *Review of Economic Studies*, 58, 277-297.
- Bittmann, F. 2019. *Stata. A Really Short Introduction*. DeGruyter.
- Bloomfield, R. et al. 2016. Gathering Data for Archival, Field, Survey, and Experimental Accounting Research. *Journal of Accounting Research*, 54, 341-395.
- Burks, J.J., Randolph, D.W. and Seida, J.A. 2018. Modeling and interpreting regressions with interactions. *Journal of Accounting Literature*.
- Brooks, C. 2014. *Introductory Econometrics for Finance*. 3. ed.
- Bryman, A. and Bell, E. 2015. *Business Research Methods*. 4. ed.
- Certo, S.T., Withers, M.C. and Semadeni, M. (2017). A tale of two effects: Using Longitudinal Data to Compare Within- and Between-Firm effects. *Strategic Management Journal*, 37, 1536-1556.
- Cochrane, J.H. 2005. *Writing Tips for Ph.D. Students*.
- Dawson, J.F. 2014. Moderation in Management Research: What, Why, When, and How. *Journal of Business Psychology*, 29, 1-19.
- Doyle, P. 1977. The Application of Probit, Logit, and Tobit in Marketing: A Review. *Journal of Business Research*, 5, 235-248.
- Eden, I. et al. (eds.) 2020. *Research Methods in International Business*. Springer.
- Evans, J.H. et al. 2015. Points to Consider When Self-Assessing Your Empirical Accounting Research. *Cotemporary Accounting Research*, 32, 1162-1192.
- Gow, I.D., Ormazabal, G., Taylor, D.J. 2010. Correcting for Cross-Sectional and Time-Series Dependence in Accounting Research. *The Accounting Review*, 85, 483-512.
- Guo, K.H. 2021. *Using Python for Textual Accounting Research*.
- Haans, R.F.J., Pieters, C. and He, Z.-L. 2016. Thinking about U: Theorizing and Testing U- and inverted U-shaped Relationships in Strategy Research. *Strategic Management Journal*, 37, 1177-1195.
- Hunter, J.E. and Schmidt, F.L. 2000. Fixed Effects vs. Random Effects Meta Analysis Models: Implications for Journal of Econometrics, 87, 115-143.
- Katchova, A. 2013. *Panel Data Models*.
- Kinney, W.R. 2019. The Kinney Three Paragraphs (and More) for Accounting Ph.D. Students. *Accounting Horizons* 33, 1-14.
- McDonald, J.F. and Moffitt, R.A. 1980. The Uses of Tobit Analysis. *The Review of Economics and Statistics*, 62, 318-321.
- Mertens, W. et al. 2017. *Quantitative Data Analysis*. Springer.
- Park, H.M. 2011. *Practical Guides to Panel Data Modeling: Analysis Using Stata*. International University of Japan.
- Petersen, M.A. 2009. Estimating Standard Errors in Finance Panel Data Sets: Comparing Approaches. *The Review of Financial Studies* 22, 435-480.
- Rossi, P.E. 2014. Even the Rich can make themselves poor: a critical examination of IV Methods in Marketing Applications. *Marketing Science* 33: 655-672.
- Saunders, M.N.K., Lewis, P. and Thornhill, A. 2015. *Research Methods for Business Students*. 7. ed. Pearson.

- Schmidt, F.L. and Hunter, J.E. 2015. *Methods of Meta-Analysis*.
- Smith, M. 2017. *Research methods in Accounting*. 4rd ed.
- StataCorp. 2019. *Stata: Release 16. Longitunial-Data/Panel-Date Reference Manual*.
- Stock, J.H. and Watson, M.W. *Introduction to Econometrics*. Pearson.
- Teoh, S.H. 2018. The promise and challenges of new datasets for accounting research. *Accounting, Organizations and Society*.
- Tobin, J. 1958. Estimation of Relationships for Limited Dependent Variables. *Econometrica*, 26, 24-36.
- Torres-Reyna, O. *Getting Started in Logit and Ordered Logit Regression*. Princeton.
- Torres-Reyna, O. *Panel Data Analysis. Fixed and Random Effects Using Stata*. Princeton.
- Williams, R.L. 2000. A note on robust variance estimation for cluster-correlated data. *Biometrics*, 56, 645-646.
- Wooldridge, J.M. 2009. *Introductory Econometrics*. 4. ed.
- Wooldridge, J.M. 2010. *Econometric Analysis of Cross Section and Panel Data*. 2d ed.
- Zikmund, W.G., Babin, B.J., Carr, J.C. and Griffin, M. 2010. *Business Research Methods*. 9. ed.

Dealing with endogeneity in archival research

- Abdallah, W., Goergen, M. and O'Sullivan, N. 2015. Endogeneity: How Failure to Correct for it can Cause Wrong Inferences and Some Remedies. *British Journal of Management*, 26, 791-804.
- Arellano, M. and Bond, S. 1991. Some tests of specification for Panel Data: Monte Carlo Evidence and an Application to Employment Equations. *Review of Economic Studies*, 58, 277-297.
- Arellano, M. and Bover, O. 1995. Another look at the instrumental variable estimation of error-components models. *Journal of Econometrics*, 68, 29-51.
- Barros, L.A.B.C., Bergmann, D.R., Castro, F.H. and Di Miceli da Silveira, A. 2020. Endogeneity in panel data regressions: methodological guidance for corporate finance researchers. *Revista Brasileira de Gestao de Negocios*, 22, 437-461.
- Bascle, G. 2008. Controlling for endogeneity with instrumental variables in strategic management research. *Strategic Organization*, 6, 285-327.
- Baum, C.F., Schaffer, M.E. and Stillman, S. 2003. Instrumental variables and GMM: Estimation and testing. *The Stata Journal*, 3, 1-31.
- Blundell, R. and Bond, S. 1998. Initial conditions and moment restrictions in dynamic panel data models.
- Blundell, R. and Bond, S. 2000. GMM Estimation with persistent panel data: an application to production functions. *Econometric Reviews*, 19, 321-340.
- Blundell, R., Bond, S. and Windmeijer, F. 2000. Estimation in Dynamic Panel Data Models: Improving on the Performance of the Standard GMM Estimator. *Nonstationary Panels, Panel Cointegration and Dynamic Panels*, 15, 53-91.
- Blundell, R. and Costa Dias, M. 2009. Alternative Approaches to Evaluation in Empirical Microeconomics. *The Journal of Human Resources*, 44, 565-640.
- Bond, S. 2002. Dynamic panel data models: a guide to micro data methods and practice. *Portugese Economic Journal*, 1, 141-162.
- Bound, J., Jaeger, D.A. and Baker, R.M. 1995. Problems with Instrumental Variables Estimation when the Correlation between the Instruments and the Endogenous Explanatory Variable is Weak. *Journal of the American Statistical Association*, 90, 443-450.
- Chenhall, R.H. and Moers, F. 2007. The Issue of Endogeneity within Theory-Based, Quantitative Management Accounting Research. *European Accounting Review*, 16, 173-196.
- Dang, V.A., Kim, M. and Shin, Y. 2015. In search of robust methods for dynamic panel data models in empirical corporate finance. *Journal of Banking & Finance*, 53, 84-98.
- Denis, D. 2015. Doing Empirical Corporate Finance Research in an Endogenous World: Tutorial Session from the 2014 FMA Annual Meeting. *Journal of Applied Finance*, 25, 72-85.
- Eckert, C. and Hohberger, J. 2022. Addressing Endogeneity Without Instrumental Variables: An Evaluation of the Gaussian Copula Approach for Management Research. *Journal of Management* (online first).
- Flannery, M.J. and Hankins, K.W. 2013. Estimating dynamic panel models in corporate finance. *Journal of Corporate Finance*, 19, 1-19.

- Gallego, A., Rodriguez-Serrano, M.A. and Casanueva, C. 2019. Dynamic panel data models in tourism. *Current Issues in Tourism*, 22, 379-399.
- Garcia-Castro, R., Arino, M.A. and Canela, M.A. 2010. Does Social Performance Really Lead to Financial Performance? Accounting for Endogeneity. *Journal of Business Ethics*, 92, 107-126.
- Gippel, J., Smith, T. and Zhu, Y. (2015). Endogeneity in Accounting and Finance Research: Natural Experiments as a State-of-the-Art Solution. *Abacus*, 51, 143-168.
- Hainmueller, J. and Xu, Y. 2013. Ebalance: A Stata Package for Entropy Balancing. *Journal of Statistical Software*, 54, 1-18.
- Hansen, L.P. 1982. Large Sample Properties of Generalized Method of Moments Estimators. *Econometrica*, 50, 1029-1054.
- Heckman, J.J. 1979. Selection Bias as a Specification Error. *Econometrica*, 47, 153-161.
- Hill, A.D., Johnson, S.G., Greco, L.M., O'Boyle, E.H. and Walter, S.L. (2021). Endogeneity: A Review and Agenda for the Methodology-Practice Divide Affecting Micro and Macro Research. *Journal of Management*, 47, 105-143.
- Hiller, D., Pindado, J., de Queiroz, V. and de la Torre, C. 2011. The impact of country-level corporate governance on research and development. *Journal of International Business Studies*, 42, 76-98.
- Imbens, G.W. and Wooldridge, J.M. 2009. Recent developments in the econometrics of program evaluation. *Journal of Economic Literature*, 47, 5-86.
- Jiang, W. 2017. Have Instrumental Variables Brought Us Closer to the Truth. *Review of Corporate Finance Studies*, 6, 127-140.
- Lahouel, B.B., Gaies, B., Zaid, Y.B., Jahmane, A. 2019. Accounting for endogeneity and the dynamics of corporate social-Corporate financial performance relationship. *Journal of Cleaner Production* 230: 352-364.
- Larcker, D.F. and Rusticus, T.O. 2010. On the use of instrumental variables in accounting research. *Journal of Accounting and Economics* 49, 186-205.
- Lee, C.-F., Liang, W.-I., Lin, F.-L. and Yang, Y. 2016. Applications of simultaneous equations in finance research: methods and empirical results. *Review of Quantitative Finance*, 47, 943-971.
- Lechner, M. 2010. The Estimation of Causal Effects by Difference-in-Difference Methods. *Foundations and Trends in Econometrics*, 4, 165-224.
- Lennox, C.S., Francis, J.R. and Wang, Z. 2012. Selection Models in Accounting Research. *The Accounting Review* 87, 589-616.
- Lu, G., Ding, X.D., Peng, D.X., Chuang, H.H.C. 2018. Addressing endogeneity in operations management research. *Journal of Operations Management* 64: 53-64.
- Nadeem, M., Gyapong, E. and Ahmed, A. 2020. Board gender diversity and environmental, social, and economic value creation: Does family ownership matter? *Business Strategy and the Environment*, 29, 1268-1284.
- Nikolaev, V. and Van Lent, L. 2005. The Endogeneity Bias in the Relation between Cost-of-Debt Capital and of Accounting and Economics, 49, 186-205.
- Peel, M.J. 2014. Addressing unobserved endogeneity bias in accounting studies: control and sensitivity methods by variable type. *Accounting and Business Research*, 44, 545-571.
- Reeb, D., Sakakibara, M. and Mahmood, I.P. 2012. From the Editors: Endogeneity in international business research. *Journal of International Business Studies*, 43, 211-218.
- Roberts, M.R. and Whited, T.M. 2013. Endogeneity in Empirical Corporate Finance. In: *Handbook of the Economics of Finance*, 493-572.
- Roodman, D. 2009. How to do xtabond2: An introduction to difference and system GMM in Stata. *The Stata Journal* 9, 86-136.
- Roodman, D. 2009a. A note on the Theme of Too Many Instruments. *Oxford Bulletin of Economics and Statistics*, 71, 135-158.
- Rosenbaum, P.R. and Rubin, D.B. 1983. The central role of the propensity score in observational studies for causal affects. *Biometrika* 70: 41-55.
- Rossi, P.E. 2014. Even the Rich Can Make Themselves Poor: A Critical Examination of IV Methods in Marketing Applications. *Marketing Science*, 33, 655-672.
- Schultz, E.L., Tan, D.T. and Walsh, K. 2010. Endogeneity and the corporate governance – performance relation. *Australian Journal of Management*, 35, 145-163.

- Shipman, J., Swanquist, Q.T. and Whited, R.L. 2017. Propensity Score Matching in Accounting Research. *The Accounting Review* 92, 213-244.
- Soytaş, M.A., Denizel, M., Usar, D.D. 2019. Addressing endogeneity in the causal relationship between sustainability and financial performance. *International Journal of Production Economics* 210: 56-71.
- Tucker, J.W. 2010. Selection Bias and Econometric Remedies in Accounting and Finance Research. *Journal of Accounting Literature* 29, 31-57.
- Ullah, S., Akhtar, P., Zaefarian, G. 2020. Dealing with endogeneity bias: The generalized method of moments (GMM) for panel data. *Industrial Marketing Management* (online first).
- Ullah, S., Zaefarian, G., Ullah, F. 2020. How to use instrumental variables in addressing endogeneity? A step-by-step procedure for non-specialists. *Industrial Marketing Management* (online first).
- Wang, C.-J. 2010. The Instrumental Variable Approach to Correct for Endogeneity in Finance, in: Lee et al. (eds.), *Handbook of Quantitative Finance and Risk Management*, 1357-1369.
- Windmeijer, F. 2005. A finite sample correction for the variance of linear efficient two-step GMM estimators. *Journal of Econometrics*, 126, 25-51.
- Wing, C., Simon, K. and Bello-Gomez, R.A. 2018. Designing Difference in Difference Studies: Best Practices for Public Health Policy Research. *Annual Review of Public Health*, 39, 453-469.
- Wintoki, M.B., Linck, J.S. and Netter, J.M. 2012. Endogeneity and the dynamics of internal corporate governance. *Journal of Financial Economics*, 105, 581-606.
- Wooldridge, J.M. 2005. Instrumental Variables Estimation with Panel Data. *Econometric Theory*, 21, 865-869.
- Zaefarian, G., Kadile, V., Henneberg, S.C. and Leischnig, A. 2017. Endogeneity bias in marketing research: Problem, causes and remedies. *Industrial Marketing Management*, 65, 39-46.
- Zahid, M., Rahman, H.U., Khan, M., Ali, W., Shad, F. 2020. Addressing endogeneity by proposing novel instrumental variables in the nexus of sustainability reporting and firm financial performance: A step-by-step procedure for non-experts. *Business Strategy and the Environment* (online first).
- Zhang, X., Fang, H., Dou, J. and Chrisman, J.J. 2022. Endogeneity Issues in Family Business Research: Current Status and Future Recommendations. *Family Business Review*, 35, 91-116.

Financial Reporting

- Aboagye-Otchere, F., Agyenim-Boateng, C., Enusah, A. and Aryee, T.E. 2022. A Review of Big Data Research in Accounting. *Intelligent Systems in Accounting, Finance and Management*, 28, 268-283.
- Ahmed, K., Chalmers, K. and Khelif, H. (2013). A Meta-analysis of IFRS Adoption Effects. *The International Journal of Accounting*, 48, 173-217.
- Amel-Zadeh, A., Glaum, M. and Sellhorn, T. 2021. Empirical Goodwill Research: Insights, Issues, and Implications for Standard Setting and Future Research. *European Accounting Review* (online first).
- Anagnostopoulou, S.C. 2008. R&D expenses and firm valuation: a literature review. *International Journal of Accounting and Information Management*, 16, 5-24.
- Armstrong, C.S., Guay, W.R. and Weber, J.P. 2010. The role of information and financial reporting in corporate governance and debt contracting. *Journal of Accounting & Economics*, 50, 179-234.
- Arnaboldi, M., Busco, C. and Cuganesam, S. 2017. Accounting, accountability, social media and big data: revolution or hype? *Accounting, Auditing & Accountability Journal*, 30, 762-776.
- Barron, O.E. and Stuerke, P.S. 1998. Dispersion in analysts' earnings forecasts as a measure of uncertainty. *Journal of Accounting, Auditing & Finance*, 13, 245-270.
- Barron, O.E., Kim, P., Lim, S.C. and Stevens, D.E. 1998. Using Analysts' Forecasts to Measure Properties of Analysts' Information Environment. *The Accounting Review*, 73, 421-433.
- Barth, M.E. 2000. Valuation-based accounting research: Implications for financial reporting and opportunities for future research. *Accounting and Finance*, 40, 7-31.
- Barth, M.E. 2018. The Future of Financial Reporting: Insights from Research. *Abacus*, 54, 1-13.
- Barth, M.E., Beaver, W.H. and Landsman, W.R. 2001. The relevance of the value relevance literature for financial accounting standard setting: another view. *Journal of Accounting and Economics*, 31, 77-104.
- Beatty, A. and Liao, S. 2014. Financial accounting in the banking industry. A review of the empirical literature. *Journal of Accounting and Economics*, 58, 339-383.

- Bertomeu, J. and Cheynel, E. 2016. Disclosure and the Cost of Capital. A Survey of the Theoretical Literature. *Abacus*, 52, 221-258.
- Brown, P., Beekes, W. and Verhoeven, P. 2011. Corporate governance, accounting and finance. A review. *Accounting and Finance*, 51, 96-172.
- Brown, R. and Jones, M. 2015. Mapping and exploring the topography of contemporary financial accounting Research. *British Accounting Review*, 47, 237-261.
- Bushman, R.M. 2014. Thoughts on financial accounting and the banking industry. *Journal of Accounting and Economics*, 58, 384-395.
- Carvalho, C., Rodrigues, A.M. and Ferreira, C. 2016. Goodwill and Mandatory Disclosure Compliance: A Critical Review of the Literature. *Australian Accounting Review*, 79, 376-389.
- Cockcroft, S. and Russell, M. 2018. Big Data Opportunities for Accounting and Finance Practice and Research. *Australian Accounting Review*, 28, 323-333.
- Crawley, M. and Wahlen, K. 2014. Analytics in empirical/archival financial accounting research. *Business Horizons*, 57, 583-593.
- D'Arcy, A. and Tarca, A. 2018. Reviewing IFRS Goodwill Accounting Research: Implementation Effects and Cross-Country Differences. *International Journal of Accounting*, 53, 203-226.
- Dechow, P. et al. 2011. Predicting Material Accounting Misstatements. *Contemporary Accounting Research*, 28, 17-82.
- Dechow, P., Ge, W. and Schrand, C. 2010. Understanding earnings quality. A review of the proxies, their determinants and their consequences. *Journal of Accounting and Economics* 50: 344-401.
- Dechow, P.M. and Schrand, C.M. 2004. Earnings quality. Working paper.
- Dyckman, T. and Zeff, S. 2015. Accounting Research: Past, Present, and Future. *Abacus*, 51, 511-524.
- Dye, R.A. 2001. An evaluation of "essays on disclosure" and the disclosure literature in accounting. *Journal of Accounting & Economics*, 32, 181-235.
- Easley, D. and O'Hara, M. 2004. Information and the Cost of Capital. *The Journal of Finance*, 59, 1553-1583.
- Eppler, M.J. and Mengis, J. 2004. The Concept of Information Overload. A Review of Literature from Organization Science, Accounting, Marketing, MIS, and Related Disciplines. *The Information Society*, 20, 325-344.
- ElMoatasem Abdelghany, K. 2005. Measuring the quality of earnings. *Managerial Auditing Journal*, 20, 1001-1015.
- Elshandidy, T., Shrivies, P.J., Bamber, M. and Abraham, S. 2018. Risk reporting: A review of the literature and implications for future research. *Journal of Accounting Literature*, 40, 54-82.
- Ewert, R. and Wagenhofer, A. 2015. Economic Relations Among Earnings Quality Measures. *Abacus*, 51, 311-355.
- Filip, A., Hammami, A., Huang, Z., Jeny, A., Magnan, M. and Moldovan, R. 2017. Literature Review on the Effect of Implementation of IFRS 13 Fair Value Measurement. Working Paper.
- Francis, J. et al. 2004. Costs of Equity and Earnings Attributes. *The Accounting Review* 79: 967-1010.
- Garcia-Meca, E. and Sanchez-Ballesta, J.P. 2006. Influences on financial analyst forecast errors: A metaanalysis. *International Business Review*, 15, 29-52.
- Godfrey, J. et al. 2010. Accounting theory. 7 ed.
- Gros, M. and Worret, D. 2014. The challenge of measuring audit quality: some evidence. *International Journal of Critical Accounting* 6: 345-374.
- Habib, A., Ranasinghe, D., Wu, J.Y., Biswas, P.K. and Ahmad, F. 2022. Real earnings management: A review of the international literature. *Accounting & Finance* (online first).
- Harrison, W.T et al. 2018. Financial accounting. 11th ed.
- Healy, P.M. and Palepu, K.G. 2001. Information asymmetry, corporate disclosure, and the capital markets: A review of the empirical disclosure literature. *Journal of Accounting and Economics*, 31, 405-440.
- Hodder, L., Hopkins, P. and Schipper, K. 2013. Fair Value Measurement in Financial Reporting. *Foundations and Trends in Accounting*, 8, 143-270.
- Holthausen, R. and Watts, R.L. 2001. The relevance of the value-relevance literature for financial accounting standard setting. *Journal of Accounting and Economics*, 31, 3-75.
- Hoque, Z. et al. (ed.) 2017. *The Routledge Companion to Qualitative Accounting Research Methods*.
- Horngren, C.T. et al. 2014. *Introduction to financial accounting*, 11th ed.

- Huerta, E. and Jensen, C. 2017. An Accounting Information Systems Perspective on Data Analytics and Big Data. *Journal of Information Systems*, 31, 101-114.
- Jeny, A. and Moldovan, R. 2021. Accounting for intangible assets. Insights from meta-analysis of R&D research. *Journal of Accounting Literature* (online first).
- Jones, S. (ed.). 2015. *The Routledge Companion to Financial Accounting Theory*.
- Keung, E. and Shih, M. 2014. Measuring discretionary accruals: are ROA-matched models better than the original Jones-type models? *Review of Accounting Studies*, 19, 736-768.
- Khlif, H. and Chalmers, K. 2015. A review of meta-analytic research in accounting. *Journal of Accounting Literature*, 35, 1-27.
- Khlif, H. and Hussainey, K. 2016. The association between risk disclosure and firm characteristics: a metaanalysis. *Journal of Risk Research*, 19, 181-211.
- Khlif, H. and Souissi, M. 2010. The determinants of corporate disclosure: a meta-analysis. *International Journal of Accounting and Information Management*, 18, 198-219.
- Kothari, S.P. and Wasley, C. 2019. Commemorating the Fifty-Year Anniversary of Ball and Brown (1968): The Evolution of Capital Market Research over the Past Fifty Years. *Journal of Accounting Research*.
- Knudsen, D.-R. 2020. Elusive boundaries, power relations, and knowledge production: A systematic review of the literature on digitalization in accounting. *International Journal of Accounting Information Systems*, 36, 100441.
- Landsman, W.R. 2007. Is fair value accounting information relevant and reliable? Evidence from capital market research. *Accounting and Business Research*, 37, 19-30.
- Li, F. 2008. Annual report readability, current earnings, and earnings persistence. *Journal of Accounting and Economics*, 45, 221-247.
- Li, F. 2010. Textual analysis of corporate disclosure: A survey of the literature. *Journal of Accounting Literature*, 29, 143-165.
- Libby, T. and Thorne, L. (eds.) 2018. *The Routledge Companion to Behavioural Accounting Research*
- Livne, G. and Markarian, G. (eds.) 2018. *The Routledge Companion to Fair Value in Accounting*.
- Loughran, T. and McDonald, B. 2011. Sentiment Word Lists, <https://sraf.nd.edu/textualanalysis/resources/#LM%20Sentiment%20Word%20Lists>.
- Loughran, T. and McDonald, B. 2014. Measuring readability in financial disclosures. *Journal of Finance*, 69, 1643-1671.
- Loughran, T. and McDonald, B. 2016. Textual Analysis in Accounting and Finance: A Survey. *Journal of Accounting Research*, 54, 1187-1230.
- Luo, Y. and Zhou, L. 2020. Textual tone in corporate financial disclosures: a survey of the literature. *International Journal of Disclosure and Governance*, 17, 101-110.
- Magnan, M. and Markarian, G. 2011. Accounting, Governance and the Crisis: Is Risk the Missing Link? *European Accounting Review*, 20, 215-231.
- Maines, L.A., and Wahlen, J.M. 2006. The Nature of Accounting Information Reliability: Inferences from Archival and Experimental Research. *Accounting Horizons*, 20, 399-425.
- Marra, A. 2016. The Pros and Cons of Fair Value Accounting in a Globalized Economy: A Never Ending Debate. *Journal of Accounting, Auditing and Finance*, 31, 582-591.
- Marston, C.L. and Shrives, P.J. 1991. The Use of Disclosure Indices in Accounting Research: A Review article. *British Accounting Review*, 23, 195-210.
- McDonough, R., Panaretou, A. and Shakespeare, C. 2020. Fair value accounting: Current practice and perspectives for future research. *Journal of Business Finance & Accounting*, 47, 303-332.
- McLaney, E. and Atrill, P. 2016. *Accounting and Finance. An Introduction*. 8. ed.
- Menicucci, E. and Paolucci, G. 2016. Fair value accounting and the financial crisis: a literature-based analysis. *Journal of Financial Reporting and Accounting*, 14, 49-61.
- Mokhtar, E. 2017. Internet financial reporting determinants: a meta-analytic review. *Journal of Financial Reporting and Accounting*, 15, 116-154.
- Moll, J. and Yigitbasiglu, O. 2019. The role of internet-related technologies in shaping the work of accountants: New directions for accounting research. *The British Accounting Review*, 51, 100833.
- Palea, V. 2017. Whither accounting research? A European view. *Critical Perspectives on Accounting*, 42, 59- 73.

- Penman, S.H. 2007. Financial reporting quality: is fair value a plus or a minus? *Accounting and Business Research*, Special Issue, 33-44.
- Ronen, J. and Yaari, V. 2008. Earnings management. *Emerging Insights in Theory, Practice, and Research*.
- Roslender, R. (ed.) 2017. *The Routledge Companion to Critical Accounting*.
- Roychowdhury, S., Shroff, N. and Verdi, R.S. 2019. The effects of financial reporting and disclosure on corporate investment: A review. *Journal of Accounting and Economics*.
- Ruch, G.W. and Taylor, G. 2015. Accounting conservatism. A review of the literature. *Journal of Accounting Literature*, 34, 17-38.
- Saha, A. and Bose, S. 2017. The Value Relevance of Financial and Non-Financial Information: Evidence from Recent Academic Literature. North, M.O. and Akkeren, J.V. (eds.) *Value Relevance of Accounting Information in Capital Markets*, 220-245.
- Schatt, A., Doukakis, L., Bessieux-Ollier, C. and Walliser, E. 2016. Do Goodwill Impairments by European Firms Provide Useful Information to Investors? *Accounting in Europe*, 13, 307-327.
- Schneider, G.P., Dai, J., Janvrin, D.J., Ajayi, K. and Raschke, R.L. 2015. Infer, Predict, and Assure: Accounting Opportunities in Data Analytics. *Accounting Horizons*, 29, 719-742.
- Sellhorn, T. and Stier, C. 2019. Fair Value Measurement for Long-Lived Operating Assets. *Research Evidence. European Accounting Review*, 28, 573-603.
- Souissi, M. and Khelif, H. 2012. Meta-analytic review of disclosure level and cost of equity capital. *International Journal of Accounting and Information Management*, 20, 49-62.
- Stolowy, H. and Ding, Y. 2017. *Financial Accounting and Reporting. A Global Perspective*. 5. ed.
- Street, D.A. and Hermanson, D.R. 2019. How do restatements affect outside directors and boards? A review of the literature. *Journal of Accounting Literature*, 43, 19-46.
- Teoh, S.H. 2018. The promise and challenges of new datasets for accounting research. *Accounting, Organizations and Society*, 68-69. 109-117.
- Thesing, J. and Vette, P. 2021. Do fair value measurements affect accounting-based earnings quality? A literature review with a focus on corporate governance as moderator. *Journal of Business Economics*, 91, 965-1004.
- Tiron-Tudor, A., Deliu, D., Farcane, N. and Dontu, A. 2021. Managing change with and through blockchain in accountancy organizations: a systematic literature review. *Journal of Organizational Change Management*, 34, 477-506.
- Vasarhelyi, M.A., Kogan, A. and Tuttle, B.M. 2015. Big Data in Accounting: An Overview. *Accounting Horizons*, 29, 381-396.
- Verrecchia, R.E. 2001. Essays on disclosure. *Journal of Accounting and Economics*, 32, 97-180.
- Wagenhofer, A. and Ewert, R. 2015. *Externe Unternehmensrechnung*, 3. ed.
- Warren, J.D., Moffitt, K.C. and Byrnes, P. 2015. How Big Data will Change Accounting. *Accounting Horizons*, 29, 397-407.
- Wen, H. and Moehle, S. 2016. Accounting for goodwill: An academic literature review and analysis to inform the debate. *Research in Accounting Regulation*, 28, 11-21.
- Weygandt, J.J., Kimmel, P.D. and Kieso, D.E. 2015. *Financial accounting: IFRS edition*. 3. ed.
- Zhong, Y. and Li, W. 2017. Accounting Conservatism: A Literature Review, 27, 195-213.

Sustainability Reporting

- Adams, C., Abhayawansa, S. 2021. Connecting the COVID-19 pandemic, environmental, social and governance (ESG) investing and calls for 'harmonisation' of sustainability reporting. *Critical Perspectives on Accounting* (online first).
- Abernathy, J., Stefaniak, C., Wilkins, A. and Olson, J. 2017. Literature review and research opportunities on credibility of corporate social responsibility reporting. *American Journal of Business*, 32, 24-41.
- Ali, W., Frynas, J.G. and Mahmood, Z. 2017. Determinants of Corporate Social Responsibility (CSR) Disclosure in Developed and Developing Countries: A Literature Review. *Corporate Social Responsibility and Environmental Management* (online first).

- Andrew, J. and Baker, M. 2020. Corporate Social Responsibility Reporting: The Last 40 Years and a Path to Sharing Future Insights. *Abacus*, 56, 35-65.
- Brooks, C. 2018. The effects of environmental, social and governance disclosures and performance on firm value: A review of the literature in accounting and finance. *The British Accounting Review*, 50, 1-15.
- Chen, J.C. and Roberts, R.W. 2010. Toward a More Coherent Understanding of the Organization-Society Relationship: A Theoretical Consideration for Social and Environmental Accounting Research. *Journal of Business Ethics*, 97, 651-665.
- Christensen, H.B., Hail, L. and Leuz, C. 2021. Mandatory CSR and sustainability reporting: economic analysis and literature review. *Review of Accounting Studies*, 26, 1176-1248.
- Dienes, D., Sassen, R. and Fischer, J. (2016). What are the drivers of sustainability reporting? A systematic review. *Sustainability Accounting, Management and Policy Journal*, 7, 154-189.
- Fifka, M. 2012. The development and state of research on social and environmental reporting in global comparison. *Journal für Betriebswirtschaft*, 62, 45-84.
- Fifka, M. 2013. Corporate Responsibility Reporting and its Determinants in Comparative Perspective. A Review of the Empirical Literature and a Meta-analysis. *Business Strategy and the Environment*, 22, 1-35.
- Frost, G. and Jones, S. 2015. Corporate sustainability reporting: Theory and Practice. *The Routledge Companion to Financial Accounting Theory*, 514-535.
- Garcia, E.A.d.R., Carvalho, G.M.d., Boaventura, J.M.G. and Souza Filho, J.M.d. 2021. Determinants of corporate social performance disclosure: a literature review. *Social Responsibility Journal*, 17, 445-468.
- Gray, R., Kouhy, R. and Lavers, S. 1995. Corporate social and environmental reporting. *Accounting, Auditing and Accountability Journal*, 8, 47-77.
- Guan, J. and Noronha, C. 2013. Corporate social responsibility reporting in the Chinese academia: a critical review. *Social Responsibility Journal*, 9, 33-55.
- Guerrero-Villegas, J., Perez-Calero, L., Hurtado-Gonzalez, J.M. and Giraldez-Puig, P. 2018. Board attributes and Corporate Social Responsibility Disclosure: A Meta-Analysis. *Sustainability* 10, 4808.
- Gulenko, M. 2018. Mandatory CSR reporting. Literature review and development in Germany. *Uwf*, 26, 3-17.
- Hahn, R. and Kühnen, M. 2013. Determinants of sustainability reporting: a review of results, trends, theory, and opportunities in an expanding field of research. *Journal of Cleaner Production*, 59, 5-21.
- Haji, A.A., Coram, P. and Troshani, A. 2022. Consequences of CSR reporting regulations worldwide: a review and research agenda. *Accounting, Auditing & Accountability Journal* (online first).
- Hsiao, P.C.K., de Villiers, C., Horner, C. and Oosthuizen, H. 2022. A review and synthesis of contemporary sustainability accounting research and the development of a research agenda. *Accounting & Finance* (online first).
- Huang, X.B. and Watson, L. 2015. Corporate social responsibility research in accounting. *Journal of Accounting Literature*, 34, 1-16.
- Khan, M., Hassan, A., Harrison, C. and Target, H. 2020. CSR reporting: a review of research and agenda for future research. *Management Research Review*, 11, 1395-1419.
- Khelif, H., Hussainey, K. and Acheh, I. 2015. The effect of national culture on the association between profitability and corporate social and environmental disclosure. *Meditari Accountancy Research*, 23, 296-321.
- Lagasio, V. and Cucari, N. 2019. Corporate governance and environmental social governance disclosure: A meta-analytical review. *Corporate Social Responsibility and Environmental Management*, 26, 701-711.
- Lee, T.M. and Hutchison, P.D. 2005. The Decision to Disclose Environmental Information: A Research Review and Agenda. *Advances in Accounting*, 21, 83-111.
- Majumder, M.T.H., Akter, A. and Li, X. 2017. Corporate Governance and Corporate Social Disclosures: A Meta-Analytical Review. *International Journal of Accounting & Information Management*, 25, 434-458.
- Malik, M. 2015. Value-Enhancing Capabilities of CSR: A Brief Review of Contemporary Literature. *Journal of Business Ethics*, 127, 419-438.
- Maroun, W. 2015. Culture, profitability, non-financial reporting and a meta-analysis. *Mediari Accountancy Research*, 23, 322-330.
- Mathews, M.R. 1997. Twenty-five years of social and environmental accounting research: Is there a silver jubilee to celebrate? *Accounting, Auditing and Accountability Journal*, 10, 481-531.

- Michelon, G., Pilonato, S., Ricceri, F. and Roberts, R.W. 2016. Behind camouflaging. Traditional and innovative theoretical perspectives in social and environmental accounting research. *Sustainability Accounting, Management and Policy Journal*, 7, 2-25.
- Omran, M.A. and Ramdhony, D. 2015. Theoretical Perspectives on Corporate Social Responsibility Disclosure: A Critical Review. *International Journal of Accounting and Financial Reporting*, 5, 38-55.
- Radhakrishnan, S., Tsang, A. and Liu, R. 2018. A Corporate Social Responsibility Framework for Accounting Research. *International Journal of Accounting*, 53, 274-294.
- Shabana, K.M. and Ravlin, E.C. 2016. *Business and Society Review*, 12, 297-327.
- Spence, C., Husillos, J. and Correa-Ruiz, C. 2010. Cargo cult science and the death of politics: A critical review of social and environmental accounting research. *Critical perspectives in accounting*, 21, 76-89.
- Traxler, A.A., Schrack, D. and Greiling, D. 2020. Sustainability reporting and management control. A systematic exploratory literature review. *Journal of Cleaner Production*, 276, 1222725.
- Velayutham, E. 2018. Sustainability disclosure and earnings management. Boubaker, S., Dumming, D., Nguyen, D.K. (eds.) *Research Handbook of Finance and Sustainability*, 2018, 532-549.
- Velte, P. 2017. Does board composition have an impact on CSR reporting? Problems and Perspectives in Management, 15, 19-35.
- Velte, P. 2019. Does Board Composition influence CSR reporting? A meta-analysis. *Corporate ownership & control*, 16, 48-59.

Integrated Reporting

- Cheng, M., Green, W., Conradie, P., Konishi, N. and Romi, A. 2014. The International Integrated Reporting Framework: Key Issues and Future Research Opportunities. *Journal of International Financial Management and Accounting*, 25, 90-119.
- De Villiers, C. and Maroun, W. (eds.) 2017. *Sustainability Accounting and Integrated Reporting*. London 2017.
- De Villiers, C. and Sharma, U. 2020. A critical reflection on the future of financial, intellectual capital, sustainability and integrated reporting. *Critical Perspectives on Accounting*, 70, 101999.
- De Villiers, C., Hsiao, K. and Maroun, W. 2017. Developing a Conceptual Model of influences around Integrated Reporting. *New Insights, and Directions for Future Research. Meditari Accountancy Research*, 25, 450-460.
- De Villiers, C., Rinaldi, L. and Unerman, J. 2014. Integrated reporting. Insights, gaps and an agenda for future research. *Accounting, Auditing and Accountability Journal*, 27, 1042-1067
- De Villiers, C., Venter, E.R. and Hsiao, P.C.K. 2017. Integrated reporting: background, measurement issues, approaches and an agenda for future research. *Accounting and Finance*, 57, 937-959.
- Di Vaio, A., Syiopoulps, T., Alvino, F. and Palladino, R. 2021. "Integrated thinking and reporting" towards sustainable business models: a concise bibliometric analysis. *Meditari Accountancy Research*, 29, 691-719.
- Dumay, J., Bernardi, C., Guthrie, J., and Demartini, P. 2016. Integrated reporting: A structured literature review. *Accounting Forum*, 40, 166-185
- Dumay, J., Bernadi, C., Guthrie, J. and La Torre, M. 2017. Barriers to Implementing the International Integrated Reporting Framework: A Contemporary Academic Perspective. *Meditari Accountancy Research*, 25, 461-480.
- Eccles, R.G. and Krzus, M.P. 2015. *The Integrated Reporting Movement*.
- Flower, J. 2017. The International Integrated Reporting Council: A story of failure. *Critical Perspectives on Accounting*, 27, 1-17.
- Hossain, A., Bose, S. and Shamsuddin, A. 2022. Diffusion of integrated reporting, insights and potential avenues for future research. *Accounting & Finance* (online first).
- Ioana, D. and Adriana, T.-T. 2014. Research agenda on integrated reporting: new emergent theory and practice. *Procedia Economics and Finance*, 15, 221-227.
- Jayasiri, N.K., Kumarasinghe, S. and Pandey, R. 2022. 12 years of integrated reporting: A review of research. *Accounting & Finance* (online first).

- Kannenberg, L. and Schreck, P. 2019. Integrated reporting: boon or bane? A review of empirical research on its determinants and implications. *Journal of Business Economics*, 89, 515-567.
- Lopes, A.I. and Penela, D. 2021. From little seeds to a big tree: a far-reaching assessment of the integrated reporting stream. *Meditari Accountancy Research* (online first).
- Minutiello, V. and Tettamanzi, P. 2021. The quality of nonfinancial voluntary disclosure: A systematic literature network analysis on sustainability reporting and integrated reporting. *Corporate Social Responsibility and Environmental Management*, 29, 1-18.
- Navarrete-Oyarce, J., Gallegos, J.A., Moraga-Flores, H. and Gallizo, J.L. 2021. Integrated Reporting as an Academic Research Concept in the Area of Business. *Sustainability*, 13, 7741.
- Oll, J. and Rommerskirchen, S. 2018. What's wrong with integrated reporting? A systematic review. *Uwfi*, 26, 19-34.
- Owen, G. 2013. Integrated Reporting: A Review of Developments and their Implications for the Accounting Curriculum. *Accounting Education: An International Journal*, 22, 340-356
- Rinaldi, L., Unerman, J. and de Villiers, C. 2018. Evaluating the integrated reporting journey: insights, gaps and agendas for future research. *Accounting, Auditing and Accountability Journal* (online first).
- Thomson, I. 2015. "But does sustainability need capitalism or an integrated report" a commentary on "The Integrated Reporting Council: A story of failure" by Flower, J. *Critical Perspectives on Accounting*, 27, 18-22.
- Velte, P. 2021. Archival research on integrated reporting: a systematic review of main drivers and the impact of integrated reporting on firm value. *Journal of Management and Governance* (online first).
- Velte, P. and Stawinoga, M. 2017. Integrated reporting: The current state of empirical research, limitations and future research implications. *Journal of Management Control*, 28, 275-320.
- Veltri, S. and Silvestri, A. 2020. The value relevance of corporate financial and nonfinancial information provided by the integrated report: A systematic review. *Business Strategy and the Environment*, 29, 3038-3054.
- Vitolla, F., Raimo, N. and Rubino, M. 2019. Appreciations, criticisms, determinants, and effects of integrated reporting: A Systematic literature review. *Corporate Social Responsibility and Environmental Management*, 26, 518-528.

External audit

- Abernathy, J.L., Barnes, M., Stefaniak, C. and Weisbarth, A. 2017. An International Perspective on Audit Report Lag: A Synthesis of the Literature and Opportunities for Future Research. *International Journal of Auditing*, 21, 100-127.
- Ahmad, F. 2019. A systematic review of the role of Big Data Analytics in reducing the influence of cognitive errors on the audit judgement. *Spanish Accounting Review*, 22, 187-202.
- Alareeni, B.A. 2019. The associations between audit firm attributes and audit quality-specific indicators. A meta-analysis. *Managerial Auditing Journal*, 34, 6-43.
- Alles, M.G. 2015. Drivers of the Use and Facilitators and Obstacles of the Evolution of Big Data by the Audit Profession. *Accounting Horizons*, 29, 439-449.
- Alles, M.G. and Gray, G.L. 2016. Incorporating big data in audits: Identifying inhibitors and a research agenda to address those inhibitors. *International Journal of Accounting Information Systems*, 22, 44-59.
- Appelbaum, D. 2016. Securing Big Data Provenance for Auditors: The Big Data Provenance Black Box as Reliable Evidence. *Journal of Emerging Technologies in Accounting*, 13, 17-36.
- Appelbaum, D., Kogan, A. and Vasarhelyi, M.A. 2017. Big Data and Analytics in the Modern Audit Engagement: Research Needs. *Auditing*, 36, 1-27.
- Appelbaum, D., Kogan, A. and Vasarhelyi, M.A. 2018. Analytical procedures in external auditing: A comprehensive literature survey and framework for external audit analytics. *Journal of Accounting Literature*, 40, 83-101.
- Arens, A., Elder, R.J., Beasley, M.S., Hogan, S. 2017. *Auditing and Assurance Services*. 16 ed.
- Beattie, V. 2012. Competition Commission. Statutory Audit Market investigation. Initial review of relevant academic literature. Glasgow.
- Beattie, V. and Fearnley, S. 2002. Auditor Independence and Non-Audit Services: A Literature Review. Working Paper.

- Bédard, J., Coram, P., Espahbodi, R. and Mock, T. 2016. Does Recent Academic Research Support Changes to Audit Reporting Standards? *Accounting Horizons*, 30, 255-275.
- Bédard, J., Piot, C. and Schatt, A. 2015. An evaluation of the French experience with joint auditing. Working paper.
- Bédard, J. and Schatt, A. 2020. Practice Note. Economic Consequences of Joint audits.
- Bleibtreu, C. and Stefani, U. 2021. Audit Regulations, Audit Market Structure, and Financial Reporting Quality. *Foundations and Trends in Accounting*, 16, 1-183.
- Bilal, Chen, S. and Komal, B. 2018. Audit committee financial expertise and earnings quality: A meta-analysis. *Journal of Business Research*, 84, 253-270.
- Borthick, A.F. and Pennington, R.R. 2017. When Data Become Ubiquitous, What Becomes of Accounting and Assurance? *Journal of Information Systems*, 31, 1-4.
- Bratten, B., Gaynor, L.M., McDaniel, L., Montague, N.R. and Sierra, G.E. 2013. The audit of fair values and other estimates: The effects of underlying environmental, task, and auditor-specific factors. *Auditing: A Journal of Practice and Theory*, 32, Supplement 1, 7-44.
- Brown-Liburd, H., Issa, H. and Lombardi, D. 2015. Behavioral Implications of Big Data's Impact on Audit Judgment and Decision Making and Future Research Directions. *Accounting Horizons*, 29, 451-468.
- Burke, J.A. and Lee, H. 2015. Protecting the Public Interest through Mandatory Auditor Firm Rotation: A Controversial Issue. *Sustainability and Governance. Advances in Public Interest Accounting*, 18, 1-55.
- Cameran, M., Di Vincenzo, D. and Merlotti, E. 2005. The Audit Firm Rotation Rule: A Review of the Literature. Working Paper.
- Cao, M., Chychyla, R. and Stewart, T. 2015. Big Data Analytics in Financial Statement Audits. *Accounting Horizons*, 29, 423-429.
- Carson, E., Fargher, N.L., Geiger, M.A., Lennox, C.S., Raghunandan, K. and Willekens, M. 2013. Audit Reporting for Going-Concern Uncertainty: A Research Synthesis. *Auditing: A Journal of Practice and Theory*, 32, Supplement 1, 353-384.
- Casterella, J.R. and Johnston, D. 2013. Can the Academic Literature Contribute to the Debate over Mandatory Audit Firm Rotation? *Research in Accounting Regulation*, 25, 108-116.
- Catanach, A.H. and Walker, P.L. 1999. The International Debate Over Mandatory Auditor Rotation: A Conceptual Research Framework. *Journal of International Accounting, Auditing and Taxation*, 8, 43-66.
- Church, B.K. et al. 2015. Auditor Independence in Fact: Research, Regulatory, and Practice Implications Drawn from Experimental and Archival Research. *Accounting Horizons*, 29, 217-238.
- Church, B.K., Davis, S.M. and McCracken, S.A. 2008. The Auditor's Reporting Model: A Literature Overview and Research Synthesis. *Accounting Horizons*, 22, 69-90.
- Davies, M. and Aston, J. 2011. *Auditing Fundamentals*.
- De Fuentes, C. and Porcuna, R. 2016. Main drivers of consultancy services. A meta-analytic approach. *Journal of Business Research*, 69, 4775-4780.
- De Fuentes, C. and Sierra, E. 2015. Industry specialization and audit fees. A meta-analytic approach. *Academia Revista Latinoamericana de Administracion*, 28, 419-435.
- DeFond, M. and Zhang, J. 2014. A review of archival auditing research. *Journal of Accounting and Economics* 58: 275-326.
- DeFond, M.L. and Francis, J.R. 2005. Audit Research after Sarbanes-Oxley. *Auditing*, 24, Supplement, 5-30.
- Durand, G. 2019. The determinants of audit report lag: a meta-analysis. *Managerial Auditing Journal*, 34, 44-75.
- Early, C.E. 2015. Data analytics in auditing: Opportunities and challenges. *Business Horizons*, 58, 493-500.
- Ewelt-Knauer, C., Gold, A. and Pott, C. 2012. What do we know about mandatory audit firm rotation? Working paper.
- Ewelt-Knauer, C., Gold, A. and Pott, C. 2013. Mandatory Audit Firm Rotation: A Review of Stakeholder Perspectives and Prior Research. *Accounting in Europe*, 10, 27-41.
- Fournes Dattin, C. 2017. Developments in France regarding the mandatory rotation of auditors: Do they enhance auditors' independence? *Accounting History*, 22, 44-66.
- Gaynor, L.M., Kelton, A.S., Mercer, M. and Yohn, T.L. 2016. Understanding the Relation between Financial Reporting Quality and Audit Quality. *Auditing* 35: 1-22.

- Gepp, A., Linnenluecke, M.K., O'Neill, T.J. and Smith, T. 2018. Big data techniques in auditing research and practice: Current trends and future opportunities. *Journal of Accounting Literature*, 40, 102-115.
- Gimbar, C. 2016. Early Evidence on the Effects of Critical Audit Matters on Auditor Liability. *Current Issues in Auditing*, 10, A24-A33.
- Gissel, J., Robertson, J. and Stefaniak, C.M. 2010. Formation and Consequences of Going Concern Opinions: A Review of the Literature. *Journal of Accounting Literature*, 29, 59-141.
- Gramling, A. and Stone, D.N. 2001. Audit Firm Industry Expertise. A Review and Synthesis of The Archival Literature. *Journal of Accounting Literature*, 20, 1-29.
- Gramling, A.A., Johnstone, K.M., and Mayhew, B.W. 2015. Behavioral research in auditing: Past, present and future research. *Advances in Accounting Behavioral Research*, 4, 47-75.
- Gray, G.L. and Debreceeny, R.S. 2014. A taxonomy to guide research on the application of data mining to fraud detection in financial statement audits. *International Journal of Accounting Information Systems*, 15, 357-380.
- Griffin, P.A. and Wright, A.M. 2015. Commentaries on Big Data's Importance for Accounting and Auditing. *Accounting Horizons*, 29, 377-379.
- Gros, M. and Worret, D. 2014. The challenge of measuring audit quality: some evidence. *International Journal of Critical Accounting* 6: 345-374.
- Gwilliam, D., Teng, C.M. and Marnet, O. 2014. How does joint provision of audit and non-audit services affect audit quality and independence? A review. Working paper.
- Habib, A. 2012. Non-Audit Service Fees and Financial Reporting Quality: A Meta-Analysis. *Abacus*, 48, 214- 248.
- Habib, A. 2013. A meta-analysis of the determinants of modified audit opinion decisions. *Managerial Auditing Journal*, 28, 184-216.
- Habib, A., Bhuiyan, B.U., Huang, H.J. and Miah, M.S. 2019. Determinants of audit report lag: A metaanalysis. *International Journal of Auditing*, 23, 20-44.
- Habib, A., Wu, J., Bhuiyan, M.B.U. and Sun, Y.S. 2019. Determinants of auditor choice: Review of the empirical literature. *International Journal of Auditing*, 23, 308-335.
- Hardies, K., Hossain, S. and Chapple, L.E. 2021. Archival research on audit partners: assessing the research field and recommendations for future research. *Accounting & Finance* (online first).
- Hay, D. 2013. Further Evidence from Meta-Analysis of Audit Fee Research. *International Journal of Auditing*, 17, 162-176.
- Hay, D. 2015. The Frontiers of Auditing Research, Working Paper, Auckland.
- Hay, D. 2017a. Opportunities for auditing research. Back to our interdisciplinary roots. *Meditari Accountancy Research* (online first).
- Hay, D. 2017b. Audit Fee Research on Issues Related to Ethics. *Current Issues in Auditing*, 11, A1-A22.
- Hay, D. 2018. The potential for greater use of meta-analysis in archival auditing research. *Managerial Auditing Journal* (online first).
- Hay, D. and Knechel, W.R. 2017. Meta-Regression in Auditing Research: Evaluating the Evidence on the Big N Audit Firm Premium. *Auditing*, 36, 133-159.
- Hay, D., Knechel, W.R. and Willekens, M. (eds.). 2014. *The Routledge Companion to Auditing*. Abingdon/Oxon.
- Hay, D., Knechel, W.R. and Wong, N. 2006. Audit Fees. A Meta-analysis of the Effect of Supply and Demand Attributes. *Contemporary Accounting Research* 23: 141-191.
- Issa, H., Sun, T. and Vasarhelyi, M.A. 2016. Research Ideas for Artificial Intelligence in Auditing: The Formalization of Audit and Workforce Supplementation. *Journal of Emerging Technologies in Accounting*, 13, 1-20.
- Jenkins, D.S. and Vermeer, T.E. 2013. Audit firm rotation and audit quality: evidence from academic research. *Accounting Research Journal*, 26, 75-84.
- Khlif, H. and Chalmers, K. 2015. A review of meta-analytic research in accounting. *Journal of Accounting Literature*, 35, 1-27.
- Knapp, M.C. 2016. *Contemporary Auditing*, 11. ed.
- Knechel, W.R. 2000. Behavioral Research in Auditing and Its Impact on Audit Education. *Issues in Accounting Education*, 15, 695-712.

- Köhler, A., Quick, R. and Willekens, M. 2016. The New European Audit Regulation Arena. Discussion of New Rules and Ideas for Future Research. *International Journal of Auditing*, 20, 211-214.
- Kotb, A., Halabi, H. and Elbardan, H. 2018. The auditor-to-client revolving door. A structured literature review. *International Journal of Auditing*, 22, 464-485.
- Krahel, J.P. and Titera, W.R. 2015. Consequences of Big Data and Formalization on Accounting and Auditing Standards. *Accounting Horizons*, 29, 409-422.
- Lamboglia, R., Lavorato, D., Scornavacca, E. and Za, S. 2021. Exploring the relationship between audit and technology. A bibliometric analysis. *Meditari Accountancy Research*, 29, 1233-1260.
- Lennox, C.S. and Wu, X. 2018. A Review of the Archival Literature on Audit Partners. *Accounting Horizons*, 32, 1-35.
- Libby, R., Rennekamp, K.M. and Seybert, N. 2015. Regulation and the independent roles of managers, auditors, and directors in earnings management and accounting choice. *Accounting, Organizations and Society*, 47, 25-42.
- Lin, J.W. and Hwang, M.I. 2010. Audit Quality, Corporate Governance, and Earnings Management: A Meta-Analysis. *International Journal of Auditing* 14: 57-77.
- Löhlein, L. 2016. From peer review to PCAOB inspections. Regulating for audit quality in the U.S. *Journal of Accounting Literature*, 36, 28-47.
- Lombardi, R., de Villiers, C., Moscariello, N. and Pizzo, M. 2021. The disruption of blockchain in auditing. A systematic literature review and an agenda for future research. *Accounting, Auditing & Accountability Journal* (online first).
- Messier, W.F., Glover, S.M. and Prawitt, D.F. 2016. *Auditing and Assurance Services*. 10. ed.
- Messier, W.F., Simon, C.A., and Smith, J.L. 2013. Two Decades of Behavioral Research on Analytical Procedures: What have we learned? *Auditing*, 32, 139-181.
- Mock, T.J., Bédard, J., Coram, P.J., Davis, S.M., Espahbodi, R. and Warne, R.C. 2013. The Audit Reporting Model: Current Research Synthesis and Implications. *Auditing: A Journal of Practice and Theory*, 32, Supplement 1, 323-351.
- Montenegro, T. and Bras, F.A. 2018. Review of the Concept and Measures of Audit Quality in Three Decades of Research. *International Journal of Accounting, Auditing and Performance Evaluation* (online first).
- Mustikarini, A. and Adhariani, D. 2022. In auditor we trust: 44 years of research on the auditor-client relationship and future research directions. *Meditari Accountancy Research*, 30, 267-292.
- Ng, H.Y., Tronnes, P.C. and Wong, L. 2018. Audit seasonality and pricing of audit services: Theory and evidence from a meta-analysis. *Journal of Accounting Literature*, 40, 16-28.
- Nigrini, M.J. 2017. Audit Sampling Using Benford's Law: A Review of the Literature with Some New Perspectives. *Journal of Emerging Technologies in Accounting*, 14, 29-46.
- Porter, B., Simon, J. and Hatherly, D. 2012. *Principles of External Auditing*. 4. ed.
- Pott, C., Mock, T.J. and Watrin, C. 2009. Review of empirical research on rotation and non-audit services: auditor independence in fact vs. appearance. *Journal für Betriebswirtschaft*, 58, 209-239.
- Power, M.K. and Gendron, Y. 2015. Qualitative Research in Auditing. *Auditing* 34: 147-165.
- Prasad, P. and Chand, P. 2017. The Changing Face of the Auditor's Report: Implications for Suppliers and Users of Financial Statements. *Australian Accounting Review*, 83, 348-367.
- Ratzinger-Sakel, N. and Schönberger, M.W. 2015. Restricting Non-Audit Services in Europe. The Potential (Lack of) Impact of a Blacklist and a Fee Cap on Auditor Independence and Audit Quality. *Accounting in Europe*, 12, 61-86.
- Ratzinger-Sakel, N., Audousset-Coulier, S., Kettunen, J. and Lesage, C. 2012. What do we know about Joint Audit? Working paper.
- Richins, G., Stapleton, A., Stratopoulos, T.C. and Wong, C. 2017. Big Data Analytics: Opportunity or Threat for the Accounting Profession? *Journal of Information Systems*, 31, 63-79.
- Salehi, M., Mahmoudi, M.R.F. and Gah, A.D. 2019. A meta-analysis approach for determinants of effective factors on audit quality. Evidence from emerging market. *Journal of Accounting in Emerging Economies*, 9, 287-312.
- Samsonova-Taddei, A. and Siddiqui, J. 2016. Regulation and the Promotion of Audit Ethics. Analysis of the Content of the EU's Policy. *Journal of Business Ethics*, 139, 183-195.

- Schmitz, J. and Leoni, G. 2019. Accounting and Auditing at the Time of Blockchain Technology: A Research Agenda. *Australian Accounting Review*, 29, 331-342.
- Schneider, A., Church, B.K. and Ely, K.M. 2006. Non-Audit Services and Auditor Independence: A Review of the Literature. *Journal of Accounting Literature*, 25, 169-211.
- Sikka, P. 2009. Financial crisis and the silence of the auditors. *Accounting, Organizations and Society*, 34, 868-873.
- Simnett, R. and Trotman, K. 2018. Twenty-five year overview of Experimental Auditing Research: Trends and Links to Audit Quality. *Behavioral Research in Accounting*, 30, 55-76.
- Simnett, R., Carson, E. and Vanstraelen, A. 2016. International Archival Auditing and Assurance Research. Trends, Methodological Issues and Opportunities. *Auditing* 35, 1-32.
- Sun, X.S. and Habib, A. 2021. Determinants and consequences of auditor-provided tax services: A systematic review of the international literature. *International Journal of Auditing*, 25, 675-715.
- Sun, S., Seufert, J.H. and Smith, M.W. 2015. Epitomising the Audit Expectation Gap Framework. Synthesis and Standardisation. Working Paper.
- Tang, J. and Karim, K.E. 2019. Financial fraud detection and big data analytics. Implications on auditors' use of fraud brainstorming session. *Managerial Auditing Journal*, 34, 324-337.
- Tepalagul, N. and Lin, L. 2015. Auditor Independence and Audit Quality: A Literature Review. *Journal of Accounting, Auditing and Finance*, 30, 101-121.
- Trotman, K.T., Bauer, T.D. and Humphreys, K.A. 2015. Group judgment and decision making in auditing: Past and future research. *Accounting, Organizations and Society*, 47, 56-72.
- Velte, P. 2017. What do we know about empirical joint audit research? A Literature Review. *Accounting and Financial Control*, 1, 4-14.
- Velte, P. 2019. What do we know about meta-analyses in accounting, auditing, and corporate governance? *Meditari Accountancy Research*, 27, 17-43.
- Velte, P. 2022. The impact of external auditors on firms' financial restatements: a review of archival studies and implications for future research. *Management Review Quarterly* (online first).
- Velte, P. and Freidank, C.C. 2015. The link between in- and external rotation of the auditor and the quality of financial accounting and external audit. *European Journal of Law and Economics* 40: 225-246.
- Velte, P. and Issa, J. 2019. The impact of key audit matter (KAM) disclosure in audit reports on stakeholders' reactions: a literature review. *Problems and Perspectives in Management*, 17, 323-341.
- Velte, P. and Loy, T. 2018. The impact of auditor rotation, audit firm rotation and non audit services on earnings quality, audit quality and investor perceptions. A literature review. *Journal of Governance and Regulation*, 7, 74-90.
- Velte, P. and Stiglbauer, M. 2012. Audit Market Concentration and Its Influence on Audit Quality. *International Business Research*, 5, 146-161.
- Wagenhofer, A. and Ewert, R. 2015. *Externe Unternehmensrechnung*, 3. ed.
- Widmann, M., Follert, F. and Wolz, M. 2021. What is it going to cost? Empirical evidence from a systematic literature review of audit fee determinants. *Management Review Quarterly*, 71, 455-489.
- Yoon, K., Hoogduin, L. and Zhang, L. 2015. Big Data as Complementary Audit Evidence. *Accounting Horizons*, 29, 431-438.
- Zhang, J., Yang, X. and Appelbaum, D. 2015. Towards Effective Big Data Analysis in Continuous Auditing. *Accounting Horizons*, 29, 469-476.

Sustainability Assurance

- Abernathy, J., Stefaniak, C., Willkins, A. and Olson, J. 2017. Literature review and research opportunities on credibility of corporate social responsibility reporting. *American Journal of Business*, 32, 24-41.
- Cohen, J.R. and Simnett, R. 2015. CSR and Assurance Services: A Research Agenda. *Auditing*, 34, 59-74.
- De Moor, P. and De Beelde, I. 2005. Environmental Auditing and the Role of the Accountancy Profession: A Literature Review. *Environmental Management*, 36, 205-219.
- Farooq, M.B. and de Villiers, C. 2017. The market for sustainability assurance services: A comprehensive literature review and future avenues for research. *Pacific Accounting Review*, 29, 79-106.

- Garcia-Sanchez, I.-M. 2020. Corporate Social Reporting and Assurance: The State of the Art. Spanish Accounting Review.
- Huang, X.B. and Watson, L. 2015. Corporate social responsibility research in accounting. *Journal of Accounting, Literature*, 34, 1-16.
- Huggins, A., Green, W.J. and Simnett, R. 2011. The Competitive Market for Assurance Engagements on Greenhouse Gas Statements: Is There a Role for Assurers from the Accounting Profession? *Current Issues in Auditing*, 5, A1-A12.
- Krasodomska, J., Simnett, R. and Street, D.L. 2021. Extended external reporting assurance: Current practices and challenges. *Journal of International Financial Management and Accounting*, 32, 104-142.
- Martinov-Bennie, N. 2012. Greenhouse gas emissions reporting and assurance: reflections on the current state. *Sustainability Accounting, Management and Policy Journal*, 3, 244-251.
- Maroun, W. 2020. A Conceptual Model for Understanding Corporate Social Responsibility Assurance Practice. *Journal of Business Ethics*, 161, 187-209.
- Simnett, R., Nugent, M. and Huggins, A.L. 2009. Developing an International Assurance Standard on Greenhouse Gas Statements. *Accounting Horizons*, 23, 347-363.
- Velte, P. 2021. Determinants and consequences of corporate social responsibility assurance: a systematic review of archival research. *Society and Business Review*, 16, 1-25.
- Velte, P. and Stawinoga, M. 2017. Empirical research on corporate social responsibility assurance (CSRA). A literature review. *Journal of Business Economics*, 87, 1017-1066.
- Venter, E.R. and Van Eck, L. 2020. Research on extended external reporting assurance: Trends, themes, and opportunities. *Journal of International Financial Management and Accounting*, 32, 63-103.

Corporate Social Responsibility (CSR)

- Aguilera, R., Rupp, D.E., Williams, C.A. and Ganapathi, J. 2007. Putting the S back in Corporate Social Responsibility: A Multilevel Theory of Social Change in Organizations. *Academy of Management Review*, 32, 836-863.
- Aguinis, H. and Glavas, A. 2012. What we know and don't know about Corporate Social Responsibility. A Review of Research Agenda. *Journal of Management*, 38, 932-968.
- Andrew, J. and Baker, M. 2020. Corporate Social Responsibility Reporting: The Last 40 Years and a Path to Sharing Future Insights. *Abacus*, 56, 35-65.
- Arvidsson, S. (ed.) 2018. *Challenges in Managing Sustainable Business. Reporting, Taxation, Ethics and Governance*
- Bebbington, J. et al. 2014. *Sustainability Accounting and Accountability*, 2nd ed.
- Berman, S.L. and Johnson-Cramer, M.E. 2017. Stakeholder Theory. *Seeing the Field Through the Forest. Business and Society* (online first).
- Blowfield, M. and Murray, A. 2014. *Corporate Responsibility*. 3rd ed.
- Carroll, A. 1991. The Pyramid of Corporate Social Responsibility. *Business Horizons*, July-August, 39-48.
- Carroll, A.B. and Shabana, K.M. 2010. The Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice. *International Journal of Management Reviews*, 85-105.
- Carroll, A. and Brown, J.A. 2018. Corporate Social Responsibility: A Review of Current Concepts, Research and Issues. In: *Corporate Social Responsibility*.
- Chen, J.C. and Roberts, R.W. 2010. Toward a More Coherent Understanding of the Organization–Society Relationship: A Theoretical Consideration for Social and Environmental Accounting Research. *Journal of Business Ethics*, 97, 651-665.
- Crane, A., Matten, D. 2021. COVID-19 and the Future of CSR Research. *Journal of Management Studies* (online first).
- Crane, A., Palazzo, G., Spence, L.J. and Matten, D. 2014. Contesting the Value of "Creating Shared Value". *University of California Berkeley* 56, 130-153.
- Crane, A. et al. 2013. *The Oxford Handbook of Corporate Social Responsibility*.
- Crane, A. et al. 2019. *Business Ethics*. 5th ed.
- Crowther, D. and Lauesen, L.M. 2017. *Handbook of Research Methods in Corporate Social Responsibility*.

- Dahlsrud, A. 2008. How Corporate Social Responsibility is Defined: an Analysis of 37 Definitions. *Corporate Social Responsibility and Environmental Management*, 15, 1-13.
- De Bakker, F.G.A., Matten, D., Spence, L.J. and Wickert, C. 2020. The Elephant in the Room: The Nascent Research Agenda on Corporations, Social Responsibility, and Capitalism. *Business & Society*, 59, 1295-1302.
- Donaldson, T. and Preston, E. 1995. The Stakeholder Theory of the corporation. *Academy of Management Review* 20: 65-91.
- Dyllick, T. and Hockerts, K. 2002. Beyond the Business Case for Corporate Sustainability. *Business Strategy and the Environment*, 11, 130-141.
- Freeman, R.E., Harrison, J.S., Wicks, A.C., Parmar, B.L. and deColle, S. 2010. Stakeholder theory. The state of the art.
- Frerichs, I.M. and Teichert, T. 2021. Research streams in corporate social responsibility literature: a bibliometric analysis. *Management Review Quarterly* (online first).
- Friedman, M. 1970. The Social Responsibility of Business is to increase its profits. *The New York Times Magazine*, September 13, 1970.
- Frynas, J.G. and Yamahaki, C. 2016. Corporate social responsibility: review and roadmap of theoretical perspectives: *Business Ethics: A European Review*, 25, 258-285.
- Garriga, E. and Mele, D. 2004. Corporate Social Responsibility Theories: Mapping the Territory. *Journal of Business Ethics*, 51-71.
- Heath, E., Kaldis, B. and Marcoux, A. (eds.) 2018. *The Routledge Companion to Business Ethics*.
- Hill, C.W.L. and Jones, T.M. 1992. Stakeholder-Agency Theory. *Journal of Management Studies*, 29, 131-154.
- Hockerts, K. 2015. A Cognitive Perspective on the Business Case for Corporate Sustainability. *Business Strategy and the Environment*, 24, 102-122.
- Jia, M. and Zhang, Z. 2014. How Does The Stock Market Value Corporate Social Performance? When Behavioral Theories Interact with Stakeholder Theory. *Journal of Business Ethics*, 125, 433-465.
- Lange, D. and Washburn, N. 2012. Understanding Attributions of Corporate Social Responsibility. *Academy of Management Review* 37: 300-326.
- Latif, K.F. and Sajjad, A. 2018. Measuring corporate social responsibility: A critical review of survey instruments. *Corporate Social Responsibility and Environmental Management*, 25, 1174-1197.
- Lee, M.D.P. 2008. A review of the theories of corporate social responsibility: Its evolutionary path and the road ahead. *International Journal of Management Reviews*, 10, 53-73.
- Lopez-Concepcion, A., Gil-Lacruz, A.I. and Saz-Gil, I. 2021. Stakeholder engagement, Csr development and Sdgs compliance: A systematic review from 2015 to 2021. *Corporate Social Responsibility and Environmental Management* (online first).
- Mariani, M.M., Al-Sultan, K. and De Massis, A. 2021. Corporate social responsibility in family firms: A systematic literature review. *Journal of Small Business Management* (online first).
- Menghwar, P.S. and Daood, A. 2021. Creating shared value: A systematic review, synthesis and integrative perspective. *International Journal of Management Review*, 23, 466-485.
- McWilliams, A. and Siegel, D. 2001. Corporate Social Responsibility: A Theory of the Firm Perspective. *Academy of Management Review*, 26, 117-127.
- Montiel, I. 2008. Corporate Social Responsibility and Corporate Sustainability: Separate Pasts, Common Futures. *Organization Environment*, 21, 245-269.
- Moura-Leite, R. and Padgett, R.C. 2011. Historical background of corporate social responsibility. *Social Responsibility Journal*, 7, 528-539.
- Nave, A. and Ferreira, J. 2019. Corporate social responsibility strategies: Past research and future challenges. *Corporate Social Responsibility and Environmental Management*, 26, 885-901.
- Pope, S. and Waeraas, A. 2016. CSR-Washing is Rare: A Conceptual Framework, Literature Review, and Critique. *Journal of Business Ethics*, 137, 173-193.
- Rasche, A., Morsing, M. and Moon, J. 2017. *Corporate Social Responsibility*.
- Rezaee, Z. 2009. *Corporate Governance and Ethics*.
- Roberts, P. 1992. Business and The Environment: An Initial Review of the Recent Literature. *Business Strategy and the Environment*, 1, 41-50.

- Schaltegger, S., Hörisch, J. and Freeman, R.E. 2019. Business Cases for Sustainability: A Stakeholder Theory Perspective. *Organization & Environment*, 32, 191-212.
- Schmitz, J. and Schrader, J. 2015. Corporate Social Responsibility: A Microeconomic Review of the Literature. *Journal of Economic Surveys*, 29, 27-45.
- Secchi, D. 2007. Utilitarian, managerial and relational theories of corporate social responsibility. *International Journal of Management Reviews*, 9, 347-373.
- Spence, C., Husillos, J. and Correa-Ruiz, C. 2010. Cargo cult science and the death of politics: A critical review of social and environmental accounting research. *Critical Perspectives on Accounting*, 21, 76-89.
- Velte, P. 2021. Meta-analyses on Corporate Social Responsibility (CSR): a literature review. *Management Review Quarterly* (online first).
- Wickert, C. 2021. Corporate Social Responsibility Research in the Journal of Management Studies: A Shift from a Business-Centric to a Society-Centric Focus. *Journal of Management Studies* (online first).

(Sustainable) Corporate Governance

- Aguilera, R.V., Aragon-Correa, J.A., Marano, V., Tashman, P.A. 2021. The Corporate Governance of Environmental Sustainability: A Review and Proposal for More Integrated Research. *Journal of Management* (online first).
- Aguilera, R.V. and Jackson, G. 2010. Comparative and International Corporate Governance. *The Academy of Management Annals*, 4, 485-556.
- Aguilera, R.V., Desender, K., Bednar, M.K. and Lee, J.H. 2015. Connecting the Dots. Bringing External Corporate Governance into the Corporate Governance Puzzle. *The Academy of Management Annals*, 9, 483-573.
- Alchian, A.A. and Demsetz, H. 1972. Production, Information Costs, and Economic Organization. *The American Economic Review* 62, 777-795.
- Althoff, C. 2021. Corporate social responsibility as an element of good corporate governance. A chronology of its historical and contemporary development. *International Journal of Economics and Accounting*, 10, 57-87.
- Amis, J., Barney, J., Mahoney, J.T., Wang, H. 2020. From the editor. Why we need a theory of stakeholder governance. And why this is a hard problem. *Academy of Management Review* 45: 499-503.
- Asensio-Lopez, D., Cabeza-Garcia, L. and Gonzalez-Alvarez, N. 2019. Corporate governance and innovation: a theoretical review. *European Journal of Management and Business Economics*, 28, 266-284.
- Baiker, H.K., Pandey, N., Kumar, S. and Haldar, A. 2020. A bibliometric analysis of board diversity: Current status, development, and future research directions. *Journal of Business Research*, 108, 232-246.
- Bebchuk, L.A. and Fried, J.M. 2003. Executive Compensation as an Agency Problem. *Journal of Economic Perspectives*, 17, 71-92.
- Bebchuk, L.A. and Weisbach, M.S. 2009. The State of Corporate Governance Research. Working Paper.
- Bebchuk, L.A., Cohen, A. and Hirst, S. 2017. The Agency Problems of Institutional Investors. *Journal of Economic Perspectives*, 31, 89-112.
- Bedard, J. and Gendron, Y. 2010. Strengthening the Financial Reporting System: Can Audit Committees Deliver? *International Journal of Auditing*, 14, 174-210.
- Belloc, F. 2012. Corporate Governance and Innovation: A Survey. *Journal of Economic Surveys*, 26, 835-864.
- Bottenberg, K., Tuschke, A., Flickinger, M. 2017. Corporate Governance between Shareholder and Stakeholder Orientation: Lessons from Germany. *Journal of Management Inquiry*, 26, 165-180.
- Boyd, B.K. and Solarino, A.M. 2016. Ownership of Corporations: A Review, Synthesis, and Research Agenda. *Journal of Management*, 42, 1282-1314.
- Brennan, N.M. and Kirwan, C.E. 2015. Audit committees: practices, practitioners and praxis of governance. *Accounting, Auditing & Accountability Journal*, 28, 466-493.

- Byron, K. and Post, C. 2016. Women on Boards of Directors and Corporate Social Performance: A Meta-Analysis. *Corporate Governance*, 24, 428-442.
- Carcello, J.V., Hermanson, D.R. and Ye, Z.D. 2011. Corporate Governance Research in Accounting and Auditing: Insights, Practice Implications, and Future Research Directions. *Auditing*, 30, 1-31.
- Charreaux, G., Desbrieres, P. 2001. Corporate Governance: Stakeholder Value Versus Shareholder Value. *Journal of Management and Governance*, 5, 107-128.
- Clark, G.L. and Hebb, T. 2005. Why should we care? The role of institutional investors in the market for corporate global responsibility. *Environment and Planning*, 37, 2015-2031.
- Cohen, J., Krishnamoorthy, G. and Wright, A. 2004. The Corporate Governance Mosaic and Financial Reporting Quality. *Journal of Accounting Literature*, 87-152.
- Cohen, J., Gaynor, M., Krishnamoorthy, G. and Wright, A.M. 2007. Auditor Communications with the Audit Committee and the Board of Directors: Policy Recommendations and Opportunities for Future Research. *Accounting Horizons*, 21, 165-187.
- Connelly, B.L., Hoskisson, R.E., Tihanyi, L. and Certo, S.T. 2010. Ownership as a Form of Corporate Governance. *Journal of Management Studies*, 47, 1562-1589.
- Cundill, G.J., Smart, P. and Wilson, H.N. 2018. Non-financial Shareholder Activism. *International Journal of Management Review*, 20, 606-626.
- Dwekat, A., Segui-Mas, E., Zaid, M.A.A. and Tormo-Carbo, G. 2021. Corporate governance and corporate social responsibility: mapping the most critical drivers in the board academic literature. *Meditari Accountancy Research* (online first).
- DeZoort, F.T., Hermanson, D.R., Archambeault, D.S. and Reed, S.A. 2002. Audit Committee Effectiveness. A Synthesis of the Empirical Audit Committee Literature. *Journal of Accounting Literature*, 21, 38-75.
- Demsetz, H. 1983. The Structure of Ownership and the Theory of the firm. *The Journal of Law and Economics* 26, 375-390.
- Di Vito, J. and Trottier, K. 2021. A Literature Review on Corporate Governance Mechanisms: Past, Present, and Future. *Accounting Perspectives* (online first).
- Donaldson, T. and Preston, L.E. 1995. The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications. *The Academy of Management Review* 20, 65-91.
- E-Vahdati, S., Zulkifli, N. and Zakaria, Z. 2019. Corporate governance integration with sustainability: a systematic literature review. *Corporate Governance*, 19, 255-269.
- Edmans, A. 2020. *Grow the Pie. How Great Companies Deliver Both Purpose and Profit*. Cambridge Press.
- Eisenhardt, K.M. 1989. Agency theory: An Assessment and Review. *The Academy of Management Review*, 14, 57-74.
- Endrikat, J., de Villiers, C., Guenther, T.W. and Guenther, E.M. 2020. Board Characteristics and Corporate Social Responsibility: A Meta-Analytic Investigation. *Business & Society* (online first).
- Faller, C.M. and zu Kynphausen-Aufseß, D. 2018. Does Equity Ownership Matter for Corporate Social Responsibility? A Literature Review of Theories and Recent Empirical Findings. *Journal of Business Ethics*, 150, 15-40.
- Fama, E.F. 1980. Agency Problems and the Theory of the Firm. *Journal of Political Economy* 88, 288-307.
- Fama, E.F. and Jensen, M.C. 1983. Separation of ownership and control. *The Journal of Law & Economics* 26, 301-325.
- Federo, R., Ponomareva, Y., Aguilera, R.V., Saz-Carranza, A. and Losada, C. 2020. Bringing owners back on board: A review of the role of ownership type in board governance. *Corporate governance*, 28, 348-371.
- Ferri, G. and Göx, R.F. 2018. Executive Compensation, Corporate Governance, and Say on Pay. *Foundations and Trends in Accounting*, 12, 1-103.
- Filatotchev, I. and Wright, M. 2011. Agency Perspectives on Corporate Governance of Multinational Enterprises. *Journal of Management Studies*, 48, 471-486.
- Franks, J. 2020. Institutional ownership and governance. *Oxford Review of Economic Policy*, 36, 258-274.

- Freeman, R.E., Reed, D.L. 1983. Stockholders and Stakeholders: A New Perspective on Corporate Governance, in: *California Management Review*, 25, 88-106.
- Freeman, R.E., Wicks, A.C., Parmar, B. 2004. Stakeholder Theory and "The Corporate Objective Revisited". *Organization Science* 15, 364-369.
- Friedman, M. 1970. The Social Responsibility of Business is to Increase its Profits. *The New York Times Magazine*, 13, September, 1970.
- Garcia-Meca, E. and Sanchez-Ballesta, J.P. 2009. Corporate Governance and Earnings Management: A Meta-Analysis. *Corporate Governance*, 17, 594-610.
- Garel, A. 2017. When Ownership Structure Matters: A Review of the Effects of Investor Horizon on Corporate Policies. *Journal of Economic Surveys*, 31, 1062-1094.
- Gendron, Y. 2018. Beyond conventional boundaries: Corporate governance as inspiration for critical accounting research. *Critical Perspectives on Accounting*, 55, 1-11.
- George, G., Haas, M.R., McGahan, A.M., Schillebeeckx, S.J.F., Tracey, P. 2021. Purpose in the For-Profit Firm: A Review and Framework for Management Research. *Journal of Management* (online first).
- Ghafran, C. and O'Sullivan, N. 2013. The Governance Role of Audit Committees: Reviewing a Decade of Evidence. *International Journal of Management Reviews*, 15, 381-407.
- Gillan, S.L. and Starks, L.T. 2003. Corporate Governance, Corporate Ownership, and the Role of Institutional Investors: A Global Perspective. *Journal of Applied Finance*, 4-22.
- Gillan, S.L., Koch, A. and Starks, L.T. 2021. Firms and social responsibility: A review of ESG and CSR research in corporate finance. *Journal of Corporate Finance*, 66, 101889.
- Goranova, M. and Ryan, L.V. 2014. Shareholder Activism: A Multidisciplinary Review. *Journal of Management*, 40, 1230-12768.
- Goranova, M. and Ryan, L.V. 2021. The Corporate Objective Revisited. The Shareholder Perspective. *Journal of Management Studies* (online first).
- Guerrero-Villegas, J., Perez-Calero, L., Hurtado-Gonzalez, J.M. and Giraldez-Puig, P. 2018. Board Attributes and Corporate Social Responsibility Disclosure: A Meta-Analysis. *Sustainability*, 10, 4808.
- Heugens, P.P.M.A.R., van Essen, M. and van Oosterhout, J.H. 2009. Meta-analyzing ownership concentration and firm performance in Asia. *Asia Pacific Journal of Management*, 26, 481-512.
- Hill, C.W.L., Jones, T.M. 1992. Shareholder-Agency Theory. *Journal of Management Studies*, 29, 131-154.
- Hollensbe, E., Wookey, C., Hickey, L., George, G. 2014. From the Editors. *Organizations With Purpose*. *Academy of Management Journal*, 57, 1227-1234.
- Inaam, Z. and Khamoussi, H. 2016. Audit committee effectiveness, audit quality and earnings management: a meta-analysis. *International Journal of Law and Management*, 58, 179-196.
- Inkpen, A.C. and Sundaram, A.K. 2021. The Endurance of Shareholder Value Maximization as the Preferred Corporate Objective. *Journal of Management Studies* (online first).
- Jain, T. and Jamali, D. 2016. Looking Inside the Black Box: The Effect of Corporate Governance on Corporate Social Responsibility. *Corporate Governance*, 24, 253-273.
- Jamali, D., Safieddine, A.M. and Rabbath, M. 2008. Corporate Governance and Corporate Social Responsibility Synergies and Interrelationships. *Corporate Governance*, 16, 443-459.
- Jensen, M.C. 1983. Organization Theory and Methodology. *The Accounting Review* 58, 319-339.
- Jensen, M. 2010. Value Maximization, Stakeholder Theory, and the Corporate Objective Function. *Journal of Applied Corporate Finance*, 22, 32-42.
- Jensen, M.C. and Meckling, W.H. 1976. Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics* 3, 305-360.
- Johnson, R.A., Schnatterly, K., Johnson, S.G. and Chiu, S.-C. 2010. Institutional Investors and Institutional Environment: A Comparative Analysis and Review. *Journal of Management Studies*, 47, 1590-1613.
- Kaplan, S. 2020. Beyond the Business Case for Social Responsibility. *Academy of Management Discoveries* 6, 1-4.
- Karpoff, J.M. 2021. On a stakeholder model of corporate governance. *Financial Management* (online first).

- Kolev, K.D., Wangrow, D. B., Barker, V.L. and Schepker, D.J. 2019. Board Committees in Corporate Governance: A Cross-Disciplinary Review and Agenda for the Future. *Journal of Management Studies* (online first).
- Lagasio, V. and Cucari, N. 2019. Corporate governance and environmental social governance disclosure: A meta-analytical review. *Corporate Social Responsibility and Environmental Management*, 26, 701-711.
- Ludwig, P. and Sassen, R. 2022. Which internal corporate governance mechanisms drive corporate sustainability? *Journal of Environmental Management*, 301, 113780.
- Majumder, M.T.H., Akter, A. and Li, X. 2017. Corporate Governance and Corporate Social Disclosures: A Meta-Analytical Review. *International Journal of Accounting & Information Management*, 25, 434-458.
- Malik, M. 2014. Audit committee composition and effectiveness: a review of post-SOX literature. *Journal of Management Control*, 25, 81-117.
- Malik, M. 2015. Value-Enhancing Capabilities of CSR: A Brief Review of Contemporary Literature. *Journal of Business Ethics*, 127, 419-438.
- Mason, C. and Simmons, J. 2014. Embedding Corporate Social Responsibility in Corporate Governance: A Stakeholder Systems Approach. *Journal of Business Ethics*, 119, 77-86.
- Mayer, C. 2018. *Prosperity. Better Business Makes The Greater Good*, Oxford Press 2018.
- McGahan, A. 2020. Why Does An Organization's Responsibility End? Identifying the Boundaries on Stakeholder Claims. *Academy of Management Discoveries* 6, 8-11.
- Naciti, V., Cesaroni, F. and Pulejo, L. 2021. Corporate governance and sustainability: a review of the existing literature. *Journal of Management and Governance* (online first).
- O'Boyle, E., Pollack, J.M. and Rutherford, M.W. 2012. Exploring the relation between family involvement and firms' financial performance: A meta-analysis of main and moderator effects. *Journal of Business Venturing*, 27, 1-18.
- Obermann, J., Velte, P., Gerwanski, J. and Kordsachia, O. 2020. Mutualistic symbiosis? Combining theories of agency and stewardship through behavioral characteristics. *Management Research Review*, 43, 989-1011.
- Ormazábal, G. 2016. The Role of Stakeholders in Corporate Governance: A View from Accounting Research. *Foundations and Trends in Accounting*, 11, 193-290.
- Ortas, E., Alvarez, I. and Zubeltzu, E. 2017. Firms' Board Independence and Corporate Social Performance: A Meta-Analysis. *Sustainability*, 9, 1006.
- Patriotta, G. 2020. The Future of the Corporation. *Journal of Management Studies* (forthcoming).
- Perez-Calero, L., Hurtado-Gonzalez, J.M. and Lopez-Iturriaga, F. 2019. Do the institutional environment and types of owners influence the relationship between ownership concentration and board of director independence? An international meta-analysis. *International Review of Financial Analysis*, 61, 233-244.
- Pomeroy, B. and Thornton, D.B. 2008. Meta-analysis and the Accounting Literature: The Case of Audit Committee Independence and Financial Reporting Quality. *European Accounting Review*, 17, 305-330.
- Porter, M.E., Kramer, M.R. 2011. Creating Shared Value. *Harvard Business Review*, 2-17.
- Rao, K. and Tilt, C. 2016. Board Composition and Corporate Social Responsibility: The Role of Diversity, Gender, Strategy, and Decision Making. *Journal of Business Ethics*, 138, 327-347.
- Rhodes, C. and Fleming, P. 2020. Forget political corporate social responsibility. *Organization* 27, 943-951.
- Ross, S.A. 1973. The Economic Theory of Agency: The Principal's Problem. *The American Economic Review*, 63, 134-139.
- Rühmkorf, A. 2020. Stakeholder Value versus Corporate Sustainability. *Company Law and Corporate Governance in Germany*. In Sjafjell, B. and Bruner, C.M. (eds.) *The Cambridge Handbook of Corporate Law, Corporate Governance and Sustainability*, 232-245.
- Ryan, L.V. and Schneider, M. 2002. The Antecedents of Institutional Investor Activism. *The Academy of Management Review*, 27, 554-573.
- Sahut, J.-M., Peris-Ortiz, M. and Teulon, F. 2019. Corporate social responsibility and governance. *Journal of Management and Governance*, 23, 901-912.

- Samaha, K., Khlif, H. and Hussainey, K. 2015. The impact of board and audit committee characteristics on voluntary disclosure: A meta-analysis. *Journal of International Accounting, Auditing and Taxation*, 24, 13-28.
- Sanchez-Ballesta, J.P. and Garcia-Meca, E. 2007. A Meta-Analytic Vision of the Effect of Ownership Structure on Firm Performance. *Corporate Governance*, 15, 879-893.
- Scherer, A.G. 2018. Theory Assessment and Agenda Setting in Political CSR: A Critical theory perspective. *International Journal of Management Reviews*, 20, 387-410.
- Scherer, A.G. and Palazzo, G. 2011. The New Political Role of Business in a Globalized World: A Review of a New Perspective on CSR and Its Implications for the Firm, Governance, and Democracy. *Journal of Management Studies*, 48, 899-931.
- Scherer, A.G. and Voegtlin, C. 2020. Corporate Governance for Responsible Innovation: Approaches to Corporate Governance and Their Implications for Sustainable Development, in: *Academy of Management Perspectives*, 34, 182-208.
- Scherer, A.G., Palazzo, G. and Matten, D. 2014. The Business Firm as a political Actor: A New theory of the firm for a globalized world. *Business & Society*, 53, 143-156.
- Shankman, N.A. 1999. Reframing the Debate between Agency and Stakeholder Theory of the Firm. *Journal of Business Ethics*, 19, 319-334.
- Shleifer, A., Vishny, R.W. 1997. A Survey of Corporate Governance. *The Journal of Finance*, 52, 737-783.
- Sjöström, E. 2008. Shareholder Activism for Corporate Social Responsibility: What Do we Know? *Sustainable Development*, 16, 141-154.
- Sundaram, A.K. and Inkpen, A.C. 2004a. The Corporate Objective Revisited. *Organization Science* 15, 350-363.
- Sundaram, A.K. and Inkpen, A.C. 2004b. Stakeholder Theory and "The Corporate Objective Revisited". A Reply. *Organization Science* 15, 370-371.
- Sundaramurthy, C., Rhoades, D.L. and Rechner, P.L. 2005. A Meta-Analysis of the Effects of Executive and Institutional Ownership on Firm Performance. *Journal of Managerial Issues*, 27, 494-510.
- Tao, H., Zhuang, S., Xue, R., Cao, W., Tian, J. and Shan, Y. 2022. Environmental Finance: An Interdisciplinary Review. *Technological Forecasting & Social Change*, 179, 121639.
- Turley, S. and Zaman, M. 2004. The Corporate Governance Effects of Audit Committees. *Journal of Management and Governance*, 8, 305-322.
- Van Essen, M., Otten, J. and Carberry, E.J. 2012. Assessing Managerial Power Theory: A Meta-Analytic Approach to Understanding the Determinants of CEO Compensation. *Journal of Management*, 41, 164-202.
- Van Essen, Carney, M., Gedajlovic, E.R. and Heugens, P.P.M.A.R. 2015. How does Family Control Influence Firm Strategy and Performance? A Meta-Analysis of US Publicly Listed Firms. *Corporate Governance*, 23, 3-24.
- Velte, P. 2017. Do women on board of directors have an impact on corporate governance quality and firm performance? A literature review. *International Journal of Sustainable Strategic Management*, 5, 302-346.
- Velte, P. 2017. The Link between Audit Committees, Corporate Governance Quality and Firm Performance. A Literature Review. *Corporate Ownership & Control*, 14, 15-31.
- Velte, P. 2019. Does Board Composition influence CSR Reporting? A Meta-analysis. *Corporate Ownership & Control*, 16, 48-59.
- Velte, P. 2020a. Do CEO incentives and characteristics influence corporate social responsibility (CSR) and vice versa? A literature review. *Social Responsibility Journal*, 16, 1293-1323.
- Velte, P. 2020b. Institutional ownership, environmental, social, and governance performance and disclosure. A review on empirical quantitative research. *Problems and Perspectives in Management*, 18, 282-305.
- Velte, P. 2020c. Determinants and consequences of clawback provisions in management compensation contracts: a structured literature review on empirical evidence. *Business Research*, 13, 1417-1450.
- Velte, P. 2021. The link between corporate governance and corporate financial misconduct. A review of archival studies and implications for future research. *Management Review Quarterly* (online first).

- Velte, P. 2022a. Does sustainable board governance drive corporate social responsibility? A structured literature review on European archival research. *Journal of Global Responsibility* (online first).
- Velte, P. 2022b. Which institutional investors drive corporate sustainability? A systematic literature review. *Business Strategy and the Environment* (online first).
- Velte, P. 2022c. Corporate Social Responsibility Performance, Reporting and Generalized Methods of Moments (GMM): A Structured Review of Corporate Governance Determinants and Firms' Financial Consequences. *Corporate Ownership and Control*, 19, 8-27.
- Velte, P. and Obermann, J. 2021. Compensation-related institutional investor activism – a literature review and integrated analysis of sustainability aspects. *Journal of Global Responsibility*, 12, 22-51.
- Velte, P. and Stawinoga, M. 2020. Do chief sustainability officers and CSR committees influence CSR-related outcomes? A structured literature review based on empirical-quantitative research findings. *Journal of Management Control*, 31, 333-377.
- Velte, P. and Weber, S. 2021. Sustainable corporate purpose and sustainable corporate governance: Integrative theoretical framework and reform recommendations. *Journal of Environmental Policy and Law*, 287-323.
- Velte, P., Stawinoga, M. and Lueg, R. 2020. Carbon performance and disclosure: A systematic review of governance-related determinants and financial consequences. *Journal of Cleaner Production*, 254, 120063.
- Wang, K. and Shailer, G. 2015. Ownership concentration and firm performance in emerging markets. A meta-analysis. *Journal of Economic Surveys*, 29, 199-229.
- Wang, K. and Shailer, G. 2018. Does Ownership Identity Matter? A Meta-analysis of Research on Firm Financial Performance in Relation to Government versus Private Ownership. *Abacus*, 54, 1-35.
- Winschel, J. and Stawinoga, M. 2019. Determinants and effects of sustainable CEO compensation: a structured literature review of empirical evidence. *Management Review Quarterly*, 69, 265-328.
- Wu, Q., Furuoka, F. and Lau, S.C. 2022. Corporate social responsibility and board gender diversity: a meta-analysis. *Management Research Review*, 45, 956-983.
- Yermack, D. 2017. Corporate Governance and Blockchains. *Review of Finance*, 21, 7-31.
- Yoshikawa, T., Nippa, M. and Chua, G. 2021. Global shift towards stakeholder-oriented corporate governance? Evidence from the scholarly literature and future research opportunities. *Multinational Business Review* (online first).
- Zaman, R., Jain, T., Samara, G. and Jamali, D. 2020. Corporate Governance Meets Corporate Social Responsibility: Mapping the Interface. *Business & Society* (online first).
- Zattoni, A. and Pugliese, A. 2021. Corporate Governance Research in the Wake of a Systematic Crisis: Lessons and Opportunities from the COVID-19 Pandemic. *Journal of Management Studies* (online first).
- Zubeltzu-Jaku, E., Alvarez-Etxeberria, I. and Ortas, E. 2020. The effect of the size of the board of directors on corporate social performance: A meta-analytic approach. *Corporate Social Responsibility and Environmental Management* (online first).

CSR and financial performance ("Business case")

- Albertini, E. 2013. Does Environmental Management Improve Financial Performance? A Meta-Analytical Review. *Organization and Environment*, 26, 431-457.
- Aldohni, A.K. 2018. Is Ethical Finance the Answer to the Ills of the UK Financial Market? A Post-Crisis Analysis. *Journal of Business Ethics*, 151, 265-278.
- Allouche, J. and Laroche, P. 2005. A Meta-Analytical investigation of the relationship between corporate social and financial performance. *Revue de Gestion des Ressources Humaines*, 1-29.
- Ambec, S. and Lanoie, P. 2008. Does it pay to be green? A systematic overview. *Academy of Management Perspectives*, 45-62.
- Ascui, F. 2014. A Review of Carbon Accounting in the Social and Environmental Accounting Literature: What Can it Contribute to the Debate? *Social and Environmental Accountability Journal*, 34, 6-28.

- Barauskaite, G. and Streimikiene, D. 2020. Corporate social responsibility and financial performance of companies: The puzzle of concepts, definitions and assessment methods. *Corporate Social Responsibility and Environmental Management* (online first).
- Bartolacci, F., Caputo, A. and Soverchia, M. 2019. Sustainability and financial performance of small and medium sized enterprises: A bibliometric and systematic literature review. *Business Strategy and the Environment*, 29, 1297-1309.
- Benliemli, M. 2017. Corporate social responsibility and firm financing decisions: A literature review. *Journal of Multinational Financial Management*, 42, 1-10.
- Boubaker, S., Cumming, D. and Nguyen, D.K. 2018. *Research Handbook of Investing in the Triple Bottom Line*.
- Brisco, F. and Gupta, A. 2016. Social Activism in and Around Organizations. *The Academy of Management Annals*, 1-57.
- Brooks, C. 2018. The effects of environmental, social and governance disclosures and performance on firm value: A review of the literature in accounting and finance. *British Accounting Review*, 50, 1-15.
- Busch, T. and Friede, G. 2018. The Robustness of the Corporate Social and Financial Performance Relation: A Second-Order Meta-Analysis. *Corporate Social Responsibility and Environmental Management* (online first).
- Busch, T., Bauer, R. and Orlitzky, M. 2015. Sustainable Development and Financial Markets: Old Paths and New Avenues. *Business & Society*.
- Busch, T., Johnson, M. and Pioch, T. 2020. Corporate carbon performance data: Quo vadis? *Journal of Industrial Ecology*.
- Busch, T., Lewandowski, S. 2018. Corporate Carbon and Financial Performance. A Meta-analysis. *Journal of Industrial Ecology* 22, 745-759.
- Carroll, A.B. and Shabana, K.M. 2010. The Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice. *International Journal of Management Reviews*, 12, 85-105.
- Chatzitheodorou, K., Skouloudis, A., Evangelinos, K. and Nikolaou, I. 2019. Exploring socially responsible investment perspectives: A literature mapping and an investor classification. *Sustainable Production and Consumption*.
- Crifo, P. and Forget, V.D. 2015. The Economics of Corporate Social Responsibility: A Firm-Level Perspective Survey. *Journal of Economic Surveys*, 29, 112-130.
- Daugaard, D. 2019. Emerging new themes in environmental, social and governance investing: a systematic literature review. *Accounting & Finance*.
- Dixon-Fowler, H.R., Slater, D.J., Johnson, J.L., Ellstrand, A.E. and Romi, A.M. 2013. Beyond "Does it Pay to be Green?" A Meta-Analysis of Moderators of the CEP-CFP Relationship. *Journal of Business Ethics*, 112, 353- 366.
- Doan, M.H. and Sassen, R. 2020. The relationship between environmental performance and environmental disclosure. *Journal of Industrial Ecology*.
- Eccles, N.S. 2010. UN Principles for Responsible Investment Signatories and the Anti-Apartheid SRI Movement: A Thought Experiment. *Journal of Business Ethics*, 95, 415-424.
- Ehsan, S., Nurunnabi, M., Tahir, S. and Hashmi, M.H. 2020. Earnings management: A new paradigm of corporate social responsibility. *Business and Society Review* (online first).
- Endrikat, J. 2016. Market reactions to corporate environmental performance related events: a meta-analytic consolidation of the empirical evidence. *Journal of Business Ethics* 138, 535-548.
- Endrikat, J., Guenther, E. and Hoppe, H. 2014. Making sense of conflicting empirical findings: A metaanalytic review of the relationship between corporate environmental and financial performance. *European Management Journal*, 32, 735-751.
- Erauskin-Tolosa, A., Zubeltzu-Jaka, E., Heras-Saizarbitoria, I. and Boiral, O. 2020. ISO 14001, EMAS and environmental performance: a meta-analysis. *Business Strategy and the Environment*, 29, 1145-1159.
- Etzion, D. 2007. Research on Organizations and the Natural Environment, 1992-Present. A Review. *Journal of Management*, 33, 637-664.
- Friede, G. 2019. Why don't we see more action? A metasynthesis of the investor impediments to integrate environmental, social, and governance factors. *Business Strategy and the Environment*, 28, 1260-1282.
- Friede, G., Busch, T. and Bassen, A. 2015. ESG and financial performance: aggregated evidence from more than 2000 empirical studies. *Journal of Sustainable Finance and Investment*, 5, 210-233.

- Gallardo-Vazquez, D., Barroso-Mendez, M.J., Pajuelo-Moreno, M.L. and Sanchez-Meca, K. 2019. Corporate Social Responsibility Disclosure and Performance: A Meta-Analytic Approach. *Sustainability*, 11, 1115.
- Gillan, S.L., Koch, A. and Starks, L.T. 2021. Firms and social responsibility: A review of ESG and CSR research in corporate finance. *Journal of Corporate Finance*, 66, 101889.
- Grewatsch, S. and Kleindienst, I. 2017. When Does It Pay to be Good? Moderators and Mediators in the Corporate Sustainability–Corporate Financial Performance Relationship: A Critical Review. *Journal of Business Ethics*, 145, 383-416.
- Griffin, J.J. and Mahon, J.F. 1997. The Corporate Social Performance and Corporate Financial Performance Debate: Twenty-Five Years of Incomparable Research. *Business and Society*, 36, 5-31.
- Guay, T., Doh, J.P. and Sinclair, G. 2004. Non-Governmental Organizations, Shareholder Activism, and Socially Responsible Investments: Ethical, Strategic, and Governance Implications. *Journal of Business Ethics*, 52, 125-139.
- Guenther, E., Busch, T., Endrikat, J., Guenther, T., Orlitzky, M. 2018. What we know about the Economic Payoffs of Corporate Ecological Sustainability. *Corporate Social Responsibility. Business and Society* 360, 325-352.
- Guenther, E., Hoppe, H. and Endrikat, J. 2011. Corporate financial performance and corporate environmental performance: A perfect match? *Journal of Environmental Policy and Law*, 279-296.
- Guenther, E.M., Hoppe, H. 2014. Merging Limited Perspectives. A Synopsis of Measurement Approaches and Theories of the Relationship between Corporate Environmental and Financial Performance. *Journal of Industrial Ecology* 18, 689-707.
- Gupta, J. and Das, N. 2022. Multidimensional corporate social responsibility disclosure and financial performance: A meta-analytical review. *Corporate Social Responsibility and Environmental Management* (online first).
- Häfner, D., Kiesel, F. and Wirthmann, L. 2017. What do we know about socially responsible investments? *Zeitschrift für Umweltpolitik und Umweltrecht*, 4, 299-331.
- Hahn, R., Reimsbach, D., Schiemann, F. 2015. Organizations, Climate Change, and Transparency: Reviewing the Literature on Carbon Disclosure. *Organization & Environment* 28, 80-102.
- Hang, M., Geyer-Klingenberg, J. and Rathgeber, A.W. 2018. It is merely a matter of time: A meta-analysis of the causality between environmental performance and financial performance. *Business Strategy and The Environment* (online first).
- Hebb (ed.), T. 2012. *The Next Generation of Responsible Investing*.
- Hebb, T., Hawley, J.P., Hoepner, A.G.F., Neher, A. and Wood, D. 2016. *The Routledge Handbook of Responsible Investment*.
- Hendry, J. 2013. *Ethics and Finance. An Introduction*.
- Hinze, A.-K. and Sump, F. 2019. Corporate social responsibility and financial analysts: a review of the literature. *Sustainability Accounting, Management and Policy Journal*, 10, 183-207.
- Hizarci-Payne, A., Ipek, I. and Gümüş, G.K. 2020. How environmental innovation influences firm performance: A meta-analytic review. *Business Strategy and the Environment* (online first).
- Hoffmann, V.H., Busch, T. 2008. Corporate Carbon Performance Indicators. Carbon Intensity, Dependency, Exposure, and Risk. *Journal of Industrial Ecology* 12, 505-520.
- Horvathova, E. 2010. Does environmental performance affect financial performance? A meta-analysis. *Ecological Economics* 70, 52-59.
- Huang, D.Z.X. 2021. Environmental, social and governance (ESG) activity and firm performance: a review and consolidation. *Accounting & Finance*, 61, 335-360.
- Huang, K., Sim, N. and Zhao, H. 2020. Corporate social responsibility, corporate financial performance and the confounding effects of economic fluctuations: A meta-analysis. *International Review of Financial Analysis*, 70, 101504.
- Kim, C.-S. 2019. Can Socially Responsible Investments Be Compatible with Financial Performance? A Meta-Analysis. *Asia-Pacific Journal of Financial Studies*, 48, 30-64.
- Koellner, T., Weber, O., Fenchel, M. and Scholz, R. 2005. Principles for Sustainability Rating of Investment Funds. *Business Strategy and the Environment*, 14, 54-70.

- Kong, Y., Antwi-Adjei, A. and Bawuah, J. 2019. A systematic review of the business case for corporate social responsibility and firm performance. *Corporate Social Responsibility and Environmental Management*.
- Lu, W.L. 2016. Which Factors Moderate the Relationship between Sustainability Performance and Financial Performance? A Meta-Analysis Study. *Journal of International Accounting Research*, 15, 1-15.
- Margolis, J.D. and Walsh, J.P. 2003. Misery Loves Companies: Rethinking Social Initiatives by Business. *Administrative Science Quarterly*, 48, 268-305.
- Margolis, J.D., Elfenbein, H.A. and Walsh, J.P. 2007. Does it Pay to be Good? A Meta-Analysis and Re-direction of Research on the Relationship between Corporate Social and Financial Performance. Working Paper.
Matten, D., McWilliams, A., Moon, J. and Siegel, D. (eds.) *The Oxford Handbook of Corporate Social Responsibility*, 113-134.
- Mattingly, J.E. 2017. Corporate Social Performance: A Review of Empirical Research Examining the Corporation-Society Relationship Using Kinder, Lydenberg, Domini Social Ratings Data. *Business and Society*, 56, 796-839.
- Milne, M.J. and Grubnic, S. 2011. Climate change accounting research: keeping it interesting and different. *Accounting, Auditing & Accountability Journal*, 24, 948-977.
- Orlitzky, M. 2009. Corporate social performance and financial performance: A research synthesis. Crane, A.,
- Orlitzky, M. 2011. Institutional Logics in the Study of Organizations: The Social Construction of the Relationship between Corporate Social and Financial Performance. *Business Ethics Quarterly*, 21, 409-444.
- Orlitzky, M. and Benjamin, J.D. 2001. Corporate social performance and firm risk: A Meta-Analytic Review. *Business and Society*, 40, 369-396.
- Orlitzky, M., Schmidt, F.L. and Rynes, S.L. 2003. Corporate Social and Financial performance: A Metaanalysis. *Organization Studies*, 24, 403-441.
- Perrini, F., Russo, A., Tencati, A. and Vurro, C. 2011. Deconstructing the Relationship between Corporate Social and Financial Performance. *Journal of Business Ethics*, 102, 59-76.
- Puaschunder, J.M. 2016. On the emergence, current state, and future perspectives of Socially Responsible Investment (SRI). *Consilience: The Journal of Sustainable Development*, 16, 38-63.
- Quazi, A. and Richardson, A. 2012. Sources of variation in linking corporate social responsibility and financial performance. *Social Responsibility Journal*, 8, 242-256.
- Rathner, S. 2013. The influence of primary study characteristics on the performance differential between Socially Responsible and Conventional Investment Funds: A Meta-Analysis. *Journal of Business Ethics*, 118, 349-363.
- Raza, A., Ilyas, M.I., Rauf, R. and Qamar, R. 2012. Relationship between Corporate Social Responsibility (CSR) and Corporate Financial Performance (CFP): literature review approach. *Finance Management*, 46, 8404-8409.
- Revelli, C. 2017. Socially responsible investing (SRI): From mainstream to margin? *Research in International Business and Finance*, 39, 711-717.
- Revelli, C. and Viviani, J.-L. 2013. The link between SRI and financial performance: Effects and Moderators. *Management international*, 17, 105-122.
- Rezaee, Z. 2016. Business sustainability research: A theoretical and integrated perspective. *Journal of Accounting Literature*, 36, 48-64.
- Richardson, B.J. 2009. Keeping Ethical Investment Ethical: Regulatory Issues for Investing for Sustainability. *Journal of Business Ethics*, 87, 555-572.
- Roman, R.M., Hayibor, S. and Agle, B.R. 1999. The relationship between social and financial performance. *Business and Society*, 38, 109-125.
- Saha, R., Shashi, Cerchione, R., Singh, R. and Dahiya, R. 2019. Effect of ethical leadership and corporate social responsibility on firm performance: A systematic review. *Corporate Social Responsibility and Environmental Management* (online first).
- Salzmänn, A.J. 2013. The integration of sustainability into the theory and practice of finance: an overview of the state of the art and outline of future developments. *Journal of Business Economics* 83: 555-576.
- Salzmänn, O., Ionescu-Somers, A. and Steger, U. 2005. The Business Case for Corporate Sustainability. Literature Review and Research Options. *European Management Journal*, 23, 27-36.

- Sandberg, J., Juravle, C., Hedesström, T.M. and Hamilton, I. 2009. The Heterogeneity of Socially Responsible Investment. *Journal of Business Ethics*, 87, 519-533.
- Schaltegger, S., Csutora, M. 2012. Carbon accounting for sustainability and management. Status Quo and challenges. *Journal of Cleaner Production* 36, 1-16.
- Schnippering, M. 2020. R&D: the missing link between corporate social performance and financial performance? *Management Review Quarterly*, 70, 243-255.
- Schoenmaker, D. and Schramade, W. 2019. Principles of Sustainable Finance.
- Scholtens, B. 2006. Finance as a Driver of Corporate Social Responsibility. *Journal of Business Ethics* 68: 19-33.
- Schröder, M. 2014. Financial effects of corporate social responsibility: a literature review. *Journal of Sustainable Finance & Investment*, 4, 337-350.
- Sjöström, E. 2008. Shareholder Activism for Corporate Social Responsibility: What Do we Know? *Sustainable Development*, 16, 141-154.
- Soppe, A. 2004. Sustainable Corporate Finance. *Journal of Business Ethics*, 53: 213-224.
- Sparkes, R. and Cowton, C.J. 2004. The Maturing of Socially Responsible Investment: A Review of the developing link With Corporate Social Responsibility. *Journal of Business Ethics*, 52, 45-57.
- Stechemesser, K., Guenther, E. 2012. Carbon accounting: a systematic literature review. *Journal of Cleaner Production* 36, 17-38.
- Talan, G. and Sharma, G.D. 2019. Doing Well by Doing Good: A Systematic Review and Research Agenda for Sustainable Investment. *Sustainability*, 11, 353, 1-16.
- Tsai, K.-H., Huang, C.-T. and Chen, Z.-H. 2019. Understanding variation in the relationship between environmental management practices and firm performance across studies: A meta-analytic review. *Business Strategy and the Environment* (online first).
- Van Beurden, P. and Goessling, T. 2008. The worth of values. A literature review on the relationship between corporate social and financial performance. *Journal of Business Ethics*, 82, 407-424.
- Van Dijk-de Groot, M. and Nijhof, A.H.J. 2015. Socially Responsible Investment Funds: a review of research priorities and strategic options. *Journal of Sustainable Finance and Investment*, 5, 178-204.
- Velte, P. 2020. Corporate Social Responsibility and Earnings Management: A Literature Review. *Corporate Ownership and Control*, 17, 8-19.
- Velte, P., Stawinoga, M. and Lueg, R. 2020. Carbon performance and disclosure: A systematic review of governance-related determinants and financial consequences. *Journal of Cleaner Production*, 254, 120063.
- Villalonga, B. 2018. The impact of ownership on building sustainable and responsible businesses. *Journal of the British Academy*, 6, 375-403.
- Vishwanathan, P., van Oosterhout, H., Heugens, P.P.M.A.R., Duran, P. and van Essen, M. 2020. Strategic CSR: A Concept Building Meta-Analysis. *Journal of Management Studies*, 57, 314-350.
- Von Wallis, M. and Klein, C. 2015. Ethical requirement and financial interest: a literature review on socially responsible investing. *Business Research*, 8, 61-98.
- Wagemans, F.A.J., van Koppen, K. and Mol, A.P.J. 2013. The effectiveness of socially responsible investment: a review. *Journal of Integrative Environmental Sciences*, 10, 235-252.
- Walker, T., Kibsey, S.D. and Crichton, R. (eds.) 2018. Designing a Sustainable Financial System. Development Goals and Socio-Ecological Responsibility.
- Wang, Q., Dou, J. and Jia, S. 2016. A Meta-Analytic Review of Corporate Social Responsibility and Corporate Financial Performance: The Moderating Effect of Contextual Factors. *Business and Society*, 55, 1083-1121.
- Weber, O. 2018. Financial Sector Sustainability Regulations and Voluntary Codes of Conduct: Do they Help to Create a More Sustainable Financial System? Walker, T. et al. (eds) Designing a Sustainable Financial System, 383-404.
- Widyawati, L. 2019. A systematic literature review of socially responsible investment and environmental social governance metrics. *Business Strategy and the Environment*.
- Wood, D.J. and Jones, R.E. 1995. Stakeholder Mismatching: A theoretical problem in empirical Research on Corporate Social Performance. *The International Journal of Organizational Analysis*, 3, 229-267.
- Zhang, Y.-J. and Liu, J.-Y. 2020. Overview of research on carbon information disclosure. *Front. Eng. Man.*, 7, 47-62.

- Zheng, L. and Iatridis, K. 2021. Friends or foes? A systematic literature review and meta-analysis of the relationship between eco-innovation and firm performance. *Business Strategy and the Environment* (online first).

Tax avoidance

- Avi-Yonah, R. 2014. Corporate Taxation and Corporate Social Responsibility. *New York University Journal of Law and Business*, 11, Special Issue, 1-29.
- Beer, S., de Mooij, R. and Liu, L. 2020. International Corporate Tax Avoidance. A Review of the Channels, Magnitudes, and Blind Spots. *Journal of Economic Surveys*, 34, 660-688.
- Belz, T., von Hagen, D. and Steffens, C. 2017. R&D Intensity and the Effective Tax Rate: A Meta-Regression Analysis. *Journal of Economic Surveys*, 31, 988-1010.
- Bird, R. and Davis-Nozemack, K. 2018. Tax Avoidance as a Sustainability Problem. *Journal of Business Ethics*, 151, 1009-1025.
- Brouwer, A. and Naarding, E. 2018. Making Deferred Taxes Relevant. *Accounting in Europe*, 15, 200-230.
- Cooper, M. and Nguyen, Q.T.K. 2020. Multinational enterprises and corporate tax planning: A review of literature and suggestions for a future research agenda. *International Business Review*, 29, 101692.
- Dowling, G.R. 2014. The Curious Case of Corporate Tax Avoidance: Is it Socially Irresponsible? *Journal of Business Ethics*, 124, 173-184.
- Evers, M.T., Meier, I. and Nicolay, K. 2017. The implications of book-tax differences: A Meta-analysis. Working Paper.
- Fisher, J.M. 2014. Fairer Shores: Tax Havens, Tax Avoidance, and Corporate Social Responsibility. *Boston University Law Review*, 94, 337-365.
- Frey, L. and Engelhard, L. 2017. Review on Tax Research in Accounting: Is the information given by U.S. GAAP income taxes also provided by IFRS? Working Paper.
- Graham, J.R., Raedy, J.S. and Shackelford, D.A. 2012. Research in accounting for income taxes. *Journal of Accounting and Economics*, 53, 412-434.
- Gribnau, H. 2015. Corporate Social Responsibility and Tax Planning Not by Rules Alone. *Social and Legal Studies*, 24, 225-250.
- Hanlon, M. and Heitzman, S. 2010. A review of tax research. *Journal of Accounting and Economics*, 50, 127-178.
- Issah, O. and Rodrigues, L.L. 2021. Corporate Social Responsibility and Corporate Tax Aggressiveness: A Scientometric Analysis of the Existing Literature to Map the Future. *Sustainability*, 13, 6225.
- Kovermann, J. and Velte, P. 2019. The impact of corporate governance on corporate tax avoidance. A literature review. *Journal of International Accounting, Auditing and Taxation*, 36, 100270.
- Kovermann, J. and Velte, P. 2021. CSR and Tax Avoidance: A Review of Empirical Research. *Corporate Ownership and Control*, 18, 20-39.
- Krieg, K.S. and Li, J. 2021. A Review of Corporate Social Responsibility and Reputational Costs in the Tax Avoidance Literature. *Accounting Perspectives*, 20, 477-542.
- Jacob, M. 2022. Real Effects of Corporate Taxation: A Review. *European Accounting Review*, 31, 269-296.
- Lietz, G. 2013a. Tax Avoidance vs. Tax Aggressiveness: A Unifying Conceptual Framework. Working paper.
- Lietz, G. 2013b. Determinants and Consequences of Corporate Tax Avoidance. Working paper.
- Narotzki, D. 2016. Corporate Social Responsibility and Taxation: The Next Step of the Evolution. *Houston Business and Tax Law Journal*, 16, 167-207.
- O'Neil, C.J., and Samelson, D.P. 2015. Behavioral research in taxation. Recent advances and future prospects. *Advances in Accounting Behavioral Research*, 4, 103-139

- Saragih, A.H. and Ali, S. 2021. Corporate tax risk: a literature review and future research directions. *Management Review Quarterly* (online first).
- Shackelford, D.A. and Shevlin, T. 2001. Empirical tax research in accounting. *Journal of Accounting and Economics*, 31, 321-387.
- Sikka, P. 2010. Corporate social responsibility and tax avoidance. *Accounting Forum*, 34, 153-168.
- Tang, T.Y.H. 2020. A review of tax avoidance in China. *China Journal of Accounting Research*, 13, 327-338.
- Wang, F., Xu, S., Sun, J. and Cullinan, C.P. 2019. Corporate Tax Avoidance: A Literature review and research agenda. *Journal of Economic Surveys*.
- Whait, R.B., Christ, K.L., Ortas, E. and Burritt, R.L. 2018. What do we know about tax aggressiveness and corporate social responsibility? An integrative review. *Journal of Cleaner Production*, 204, 542-552.
- Wilde, J.H. and Wilson, R.J. 2018. Perspectives on Corporate Tax Planning: Observations from the Past Decade. *The Journal of the American Taxation Association*, 40, 63-81.