

CONTENTS

CURRENT LANDSCAPE AND CHALLENGES FOR ORGANIZATIONS AND CORPORATE GOVERNANCE	
<i>Živilė Stankevičiūtė, Alexander Kostyuk</i>	6
SESSION 1: BOARD OF DIRECTORS' PRACTICES	
VARIABILITY IN THE RELATIONSHIP BETWEEN DEMOGRAPHIC DIVERSITY IN COMPANIES' BOARDS AND FINANCIAL PERFORMANCE BASED ON FACTOR SELECTION: A SYSTEMATIC LITERATURE REVIEW	
<i>Daniel Tubik, Tim Alexander Herberger</i>	9
THE MODERATING EFFECT OF FEMALE DIRECTORS IN THE RELATIONSHIP BETWEEN BOARD CHARACTERISTICS AND BOARD REMUNERATION	
<i>Inmaculada Bel Oms, Alfredo Juan Grau Grau</i>	13
GOVERNANCE DIMENSIONS AND COMMITMENT TO SHARIAH GOVERNANCE IN SAUDI BANKS: THE MEDIATING ROLE OF EXECUTIVE PROCEDURES FOR GOVERNANCE FRAMEWORK	
<i>Mohamed Sharif Bashir, Muslichah Muslichah, Abdo Aglan Babiker</i>	19
TYPES OF LEADERSHIP AND THEIR IMPACT ON THE EFFECTIVENESS AND EFFICIENCY OF THE PUBLIC ORGANIZATIONS: A LITERATURE REVIEW	
<i>Vassilis Vytas, Panagiota I. Xanthopoulou</i>	28
BOARD OF DIRECTORS AND SUSTAINABILITY PERFORMANCE IN THE AEROSPACE INDUSTRY	
<i>Francesca Romana Arduino</i>	32
CAN ETHICAL BEHAVIOR REDUCE CREDIT RISK? FOCUS ON THE MODERATOR ROLE OF THE BOARD OF DIRECTORS	
<i>Caterina Cantone, Alessia Spignese</i>	39
THE DOWNSIDE OF BOARD DIVERSITY: LANDSCAPES AND CHALLENGES	
<i>Pedro B. Águia, Anacleto Correia</i>	44
SESSION 2: ESG AND SUSTAINABILITY ISSUES	
DO GOOD GOVERNANCE PRACTICES, MODERATED BY GENDER PARITY, STRENGTHEN ENVIRONMENTAL, SOCIAL, AND GOVERNANCE PERFORMANCE FOR EUROPEAN COMPANIES?	
<i>Alfredo Juan Grau Grau, Manuel Castelo Branco, Inmaculada Bel Oms</i>	53
DO BOARD COMMITTEES CONTRIBUTE TO ENVIRONMENTAL, SOCIAL, AND GOVERNANCE PERFORMANCE: THE MODERATING ROLE OF GLOBAL GENDER GAP INDEX	
<i>Alfredo Juan Grau Grau, Inmaculada Bel Oms, Janny Magdeline Núñez Almonte</i>	60
CORPORATE GOVERNANCE AS THE CORNERSTONE OF CORPORATE SUSTAINABILITY AND THE ROLE OF ADEQUATE ORGANIZATIONAL STRUCTURES	
<i>Guia Coppola</i>	65
THE INFLUENCE OF CORPORATE GOVERNANCE ON ENVIRONMENTAL, SOCIAL, AND GOVERNMENT DISCLOSURE: EMPIRICAL EVIDENCE ON THE EUROPEAN UNION BANKING INDUSTRY	
<i>Paolo Capuano</i>	68
THE POTENTIAL OF “GREEN NANOTECHNOLOGY” FOR A BETTER SUSTAINABLE ECONOMY: A PRELIMINARY ANALYSIS	
<i>Lucia Martiniello, Talita Rossi, Marco Sorrentino</i>	74
THE IMPACT OF ENVIRONMENTAL, SOCIAL, AND GOVERNANCE COMMUNICATION DISCLOSURE ON DIVIDEND DISTRIBUTION	
<i>Mohammed Lamtiri Laarif, Nahid Bikhzazen, Hassan Bassidi</i>	80
THE GOVERNANCE OF CORPORATE DIGITAL RESPONSIBILITY	
<i>Manuel De Nicola, Sara Fratini</i>	87

HARNESSING ARTIFICIAL INTELLIGENCE FOR ENHANCED ENVIRONMENTAL, SOCIAL, AND GOVERNANCE REPORTING: A NEW PARADIGM IN CORPORATE TRANSPARENCY

Anacleto Correia, Pedro B. Água 92

EARLY EVIDENCE ON MANDATORY SUSTAINABILITY REPORTING ASSURANCE MARKET DEVELOPMENT IN THE EUROPEAN UNION: THE CASE OF LITHUANIA

Daiva Raudonienė, Renata Legenzova 99

INFLUENCE OF THE CORPORATE SUSTAINABILITY REPORTING DIRECTIVE ON THE INSTRUMENTS OF CONTROLLING

Patrick Ulrich, Jasmina Metzger 102

SESSION 3: ACCOUNTING, AUDITING, FIRM PERFORMANCE

DOES CORPORATE GOVERNANCE INFLUENCE FIRM PERFORMANCE?

Elisabete Vieira, Mara Madaleno 106

CORPORATE GOVERNANCE REPORTING WITH VALUE ADDED STATEMENTS: CONCEPTUAL ARGUMENTS AND EMPIRICAL EVIDENCE FROM GERMAN LISTED COMPANIES

Björn Baltzer, Patrick Ulrich 110

OPERATIONAL EXCELLENCE: EMPIRICAL INSIGHTS IN GERMAN FAMILY OFFICES

Patrick Ulrich, Felix Stockert 116

CONNECTIVITY AND ANNUAL REPORT: A MODEL OF ANALYSIS

Sabrina Pucci, Marco Venuti 122

SESSION 4: GENERAL CORPORATE GOVERNANCE ISSUES

INTENTION TO PURCHASE ORGANIC FOOD: HEALTH CONSCIOUSNESS, ENVIRONMENTAL CONCERN, AND THEORY OF PLANNED BEHAVIOR

Panagiotis A. Tsaknis, Alikei A. Tsakni, Alexandros G. Sahimidis, Georgia J. Tsakni 125

PAYMENT GATEWAY SELECTION FOR ONLINE PURCHASES: EVIDENCE OF AN EMERGING MARKET

Ranida Buranasujja, Tanpat Kraiwanit 129

THE MISFORTUNES OF STATE-OWNED COMPANIES: A CASE OF THE DEVELOPING MARKET

Phindile R. Nene 136

GOVERNANCE OF CYBERSECURITY COMPANIES IN COMBATING CYBERCRIME

Muaath S. Al-Mulla, Mariam H. Al Dhubaiee 139

ORGANIZATIONAL STRUCTURES OF THIRD SECTOR ENTITIES

Raffaele Calugi 142

MERGERS AND ACQUISITIONS — THE SPECIAL CASE OF GERMAN FAMILY FIRMS: RESEARCH NEEDS

Patrick Ulrich, Felix Stockert 145

THE COMPARISON BETWEEN THE UNITED STATES AND CANADA: FINDINGS FROM INTER-RELATIONSHIP AMONG CORPORATE GOVERNANCE, ARTIFICIAL INTELLIGENCE, AND INNOVATION

Raef Gouiaa, Run Huang 150

CONFERENCE FORUM DISCUSSION 161

CONFERENCE INFOGRAPHICS 229

CONFERENCE FORUM DISCUSSANTS INDEX 236