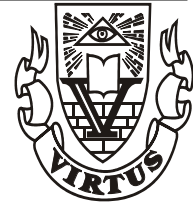


# CORPORATE OWNERSHIP & CONTROL

VOLUME 19, ISSUE 1, SPECIAL ISSUE, AUTUMN 2021

## CONTENTS



<b>EDITORIAL: Board of directors' practices, firm performance, and sustainability</b>	<b>214</b>
<b>MEASURING ENTERPRISE RESOURCE PLANNING (ERP) SYSTEMS SUCCESS FROM A MANAGERIAL ACCOUNTING PERSPECTIVE</b>	<b>218</b>
<i>Patrick Ulrich, Hasan Andac Güler</i>	
<b>RELATIONSHIP OF BOARD DIVERSITY WITH FIRM'S FINANCIAL PERFORMANCE: THE CASE OF PUBLICLY LISTED COMPANIES IN CHINA</b>	<b>229</b>
<i>David Qian, Wahed Waheduzzaman, Sarod Khandaker</i>	
<b>WHO WINS THE TUG OF WAR? A COMPARATIVE STUDY OF THE INFLUENCE OF BOARD POWER AND CEO POWER ON CEO-TMT PAY GAP</b>	<b>241</b>
<i>Zhonghui "Hugo" Wang, Zonghui Li</i>	
<b>INTERNAL AUDIT STIGMA IMPAIRS INTERNAL AUDIT OUTCOMES</b>	<b>257</b>
<i>Marc Eulerich, Joleen Kremin, K. Kelli Saunders, David A. Wood</i>	
<b>EFFECT OF EARNINGS MANAGEMENT AND DEFERRED TAX ON TAX AVOIDANCE: EVIDENCE USING MODIFIED JONES MODEL ALGORITHM</b>	<b>272</b>
<i>John MacCarthy</i>	
<b>FEMALES ON BOARD AND SUSTAINABILITY PERFORMANCE IN A DEVELOPING COUNTRY: EVIDENCE FROM EGYPT</b>	<b>288</b>
<i>Neveen Noureldin, Mohamed A. K. Basuony</i>	
<b>ESTABLISHMENT AND USE OF A HOLISTIC CONTROLLING SYSTEM FOR LISTED GERMAN CORPORATIONS: A CONTRIBUTION TO THE CURRENT DISCUSSION ON THE "RIGHT" PROFIT</b>	<b>299</b>
<i>Carl-Christian Freidank, Franziska Handschumacher</i>	
<b>STAKEHOLDER VALUE CREATION: A CASE OF THE HOSPITALITY INDUSTRY</b>	<b>314</b>
<i>Valentina Della Corte, Massimo Aria, Giovanna Del Gaudio, Fabiana Sepe, Enrico Di Taranto</i>	
<b>CORPORATE BOARD AND FIRM PERFORMANCE: A DATA ENVELOPMENT ANALYSIS (DEA) OF ITALIAN LISTED COMPANIES</b>	<b>327</b>
<i>Francesco De Luca, Stefania Migliori, Hussain Muhammad, Agnese Rapposelli</i>	