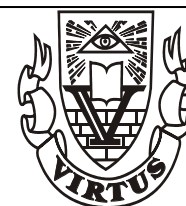


CORPORATE OWNERSHIP & CONTROL

VOLUME 20, ISSUE 3, SPECIAL ISSUE, 2023

CONTENTS

EDITORIAL: Making ESG real in the theoretical and empirical debate	252
VOLUNTARY DISCLOSURE QUALITY, INSTITUTIONAL OWNERSHIP, AND STOCK PRICE VOLATILITY: EVIDENCE FROM A FRONTIER MARKET	256
<i>Fethi Belhaj, Dhouha Jradi, Manel Hadriche</i>	
PREDICTION OF CORPORATE FINANCIAL DISTRESS IN THE TRAVEL AND TOURISM INDUSTRY	262
<i>Nagalingam Nagendrakumar, Kalubowilage Navodya Nilupulee Alwis, Udage Arachchige Kaveesha Eshani, Seekku Baduge Ushani Kaushalya</i>	
SUSTAINABILITY, CORPORATE GOVERNANCE, AND FIRM PERFORMANCE: EVIDENCE FROM EMERGING MARKETS	268
<i>Mohamed A. K. Basuony, Angie Abdel Zaher, Mohammad Bouaddi, Neveen Noureldin</i>	
CHARACTERISTICS OF FIRM MISCONDUCT AND EFFECTS ON CAPITAL MARKET REACTIONS	277
<i>Leon Collien, Christian Friedrich, Reiner Quick</i>	
THE IMPACT OF AUDITOR SOCIAL CONNECTION ON THE PERSONAL PERFORMANCE	292
<i>Tzu-Ching Weng, Chieh-Wen Kuo Chen, Zi-Qing Hong</i>	
AUDIT COMMITTEE CHARACTERISTICS AND SUSTAINABLE DEVELOPMENT GOALS: EVIDENCE FROM THE GULF COOPERATION COUNCIL	305
<i>Hidaya Al Lawati, Nirosh T. Kuruppu</i>	
CEO DUALITY, CEO COMPENSATION, AND EARNINGS MANAGEMENT: EVIDENCE FROM CHINA	317
<i>Jingjing Bao, Chunxiao Xue</i>	
TOURNAMENT INCENTIVES AND AUDIT REPORT LAG: FURTHER EVIDENCE	328
<i>Ebenezer K. Lamptey, Alex Tang, Henry Kimani Mburu</i>	
SUPERVISORY SANCTIONS, ESG PRACTICES, AND BANKS' REPUTATION: A MARKET PERFORMANCE ANALYSIS OF SANCTIONED BANKS	343
<i>Fabiomassimo Mango, Pina Murè, Mavie Cardi, Cosimo Paccione, Lucilla Bittucci</i>	
AGENCY COST: OWNERSHIP STRUCTURE AND BOARD COMPOSITION – AN EMPIRICAL ANALYSIS	351
<i>Kumar Bijoy, Kaartik Mangla</i>	
FAIR VALUE ACCOUNTING AND EARNINGS VARIABILITY: EVIDENCE FROM GLOBAL REAL ESTATE FIRMS	359
<i>Johannes Thesing</i>	
FAMILY FIRMS' RESILIENCE DURING THE COVID-19 PANDEMIC: EVIDENCE FROM FRENCH FIRMS	375
<i>Asma Abdi, Wafa Souffargi, Adel Boubaker</i>	
ROUTE TO FINANCIAL SUSTAINABILITY: IMPLICATIONS IN A MIXED METHOD FRAMEWORK	386
<i>Ashik-Uz-Zaman, Md. Sharif Hossain, Md. Thasinul Abedin</i>	
IT GOVERNANCE MATTER: A STRUCTURED LITERATURE REVIEW	408
<i>Nariman Osama Kandil, Ehab Kamel Abou-Elkheir, Amr M. Kotb</i>	
UNVEILING THE ALLIANCE BETWEEN CORPORATE BOARD COMPOSITION AND EARNINGS MANAGEMENT THROUGH META-ANALYSIS	421
<i>Amandeep Kaur, Girish Chandra Maheshwari, Archana Singh</i>	
BEYOND TRADITIONAL ANALYSIS: USING MACHINE LEARNING TO INVESTIGATE INTELLECTUAL CAPITAL DISCLOSURES	437
<i>Yunita Anwar, Martin Mulyadi</i>	