## CORPORATE GOVERNANCE & SUSTAINABILITY REVIEW

**VOLUME 7, ISSUE 3, 2023** 

## **CONTENTS**



EDITORIAL: Enhancing value through disclosure of environmental sustainability and adherence to corporate governance	4
THE CONSEQUENCES OF ENVIRONMENTAL DISCLOSURE QUALITY: EVIDENCE FROM FRANCE	8
Fatma Baalouch, Salma Damak-Ayadi, Khaled Hussainey, Issal Haj-Salem	
SUSTAINABILITY PERFORMANCE OF FIRMS IN THE EMERGING ECONOMY: THE ROLE OF CORPORATE GOVERNANCE AND CORPORATE STRATEGY	21
Peter Kwarteng, Kingsley Opoku Appiah, Joseph Akandeagre Agana	
THE ROLE OF CORPORATE GOVERNANCE MECHANISMS ON EQUITY OVERVALUATION	34
Ayishat Omar, Johnson Owusu-Amoako	٠.
CORPORATE GOVERNANCE AND FIRM PERFORMANCE IN LISTED COMPANIES: EVIDENCE FROM CHINA	45
Peter Chi Wan Yip, Elvy Pang	
THE LEVEL OF SOPHISTICATION OF MANAGEMENT ACCOUNTING PRACTICES: A CASE OF THE DEVELOPING ECONOMY	58
Samira Renelifa Faten Nasfi Salem	