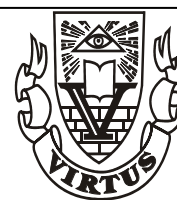


# CORPORATE OWNERSHIP & CONTROL

VOLUME 17, ISSUE 2, WINTER 2020

## CONTENTS



<b>Editorial</b>	<b>4</b>
<b>CORPORATE SOCIAL RESPONSIBILITY AND EARNINGS MANAGEMENT: A LITERATURE REVIEW</b>	<b>8</b>
<b>Patrick Velte</b>	
<b>DETERMINANTS OF FINANCIAL INSTRUMENTS RISK DISCLOSURE: AN EMPIRICAL ANALYSIS IN THE BANKING SECTOR</b>	<b>20</b>
<b>Alessandra Allini, Luca Ferri, Marco Maffei, Annamaria Zampella</b>	
<b>JOINT AUDIT, AUDIT MARKET CONCENTRATION, AND AUDIT QUALITY: PERCEPTIONS OF STAKEHOLDERS IN THE UAE</b>	<b>32</b>
<b>Yasser Barghathi, Esinath Ndiweni, Alhashmi Aboubaker Lasyoud</b>	
<b>COST STICKINESS BEHAVIOR AND FINANCIAL CRISIS: EVIDENCE FROM THE UK CHEMICAL INDUSTRY</b>	<b>46</b>
<b>Ahmed Hassanein, Mohsen Younis</b>	
<b>THE RELATIONSHIP BETWEEN CORPORATE GOVERNANCE AND STOCK PRICES IN THE GCC FINANCIAL MARKETS</b>	<b>57</b>
<b>Muneer Al Mubarak</b>	
<b>INTEGRATED SUSTAINABLE PERFORMANCE MANAGEMENT SYSTEMS: A CASE STUDY ON ITALIAN BENEFIT CORPORATIONS</b>	<b>65</b>
<b>Giorgia Nigri, Mara Del Baldo, Armando Agulini</b>	
<b>IMPACT OF OWNERSHIP CONCENTRATION, INSTITUTIONAL OWNERSHIP AND EARNINGS MANAGEMENT ON STOCK MARKET LIQUIDITY</b>	<b>77</b>
<b>Ahmed Imran Hunjra, Uzma Perveen, Leon Li, Muhammad Irfan Chani, Rashid Mehmood</b>	
<b>FOUNDER SUCCESSION AND FIRM PERFORMANCE IN THE LUXURY INDUSTRY</b>	<b>88</b>
<b>Domenico Campa, Mariateresa Torchia, Chiara Rachele Caterina Marcheselli, Patrice Sargenti</b>	
<b>THE EFFECT OF FINANCIAL PERFORMANCE AND CORPORATE GOVERNANCE TO STOCK PRICE IN NON-BANK FINANCIAL INDUSTRY</b>	<b>97</b>
<b>Herman Karamoy, Joy Elly Tulung</b>	
<b>EQUITY INCENTIVES, EARNINGS MANAGEMENT AND CORPORATE GOVERNANCE: EMPIRICAL EVIDENCE USING UK PANEL DATA</b>	<b>104</b>
<b>Mohamed A. Shabeeb Ali, Hazem Ramadan Ismael, Ahmed H. Ahmed</b>	
<b>A THEORETICAL APPROACH TO AUDITOR INDEPENDENCE AND AUDIT QUALITY</b>	<b>124</b>
<b>Rahman Yakubu, Tracey Williams</b>	
<b>DETERMINANTS OF AUDIT FEES IN DEVELOPING COUNTRIES: EVIDENCE FROM EGYPT</b>	<b>142</b>
<b>Walid ElGammal, Marwa Gharzeddine</b>	
<b>MEASURING CULTURAL DIMENSIONS FOR CROSS-CULTURAL MANAGEMENT: CORPORATE GOVERNANCE OUTLOOK</b>	<b>157</b>
<b>Rabeb Riahi, Foued Hamouda, Jamel Eddine Henchiri</b>	
<b>SHAREHOLDER COMPOSITION, CORPORATE GOVERNANCE AND THEIR MONITORING EFFECTS ON FIRM PERFORMANCE</b>	<b>165</b>
<b>Guido Max Mantovani, Gregory Moscato</b>	
<b>THE IMPACT OF BOARD DIVERSITY ON FIRM PERFORMANCE – THE CASE OF GERMANY</b>	<b>183</b>
<b>Udo Braendle, Markus Stiglbauer, Khaldoun Ababneh, Evangelos Dedousis</b>	