CORPORATE OWNERSHIP & CONTROL

VOLUME 18, ISSUE 2, WINTER 2021

CONTENTS



EDITORIAL: From agency problem to the recent challenging issues in the corporate governance research	4
IN-HOUSE DEALS: AGENCY AND INFORMATION ASYMMETRY PERSPECTIVES	8
Fang Chen, Jian Huang, Minghui Ma, Han Yu	
CSR AND TAX AVOIDANCE: A REVIEW OF EMPIRICAL RESEARCH	20
Jost Kovermann, Patrick Velte	
BOARDS OF DIRECTORS AND FIRM PERFORMANCE: A STUDY OF NON-FINANCIAL LISTED FIRMS ON THE KUWAIT STOCK EXCHANGE	40
Mejbel Al-Saidi	
A COMPARATIVE STUDY OF LIQUIDITY DETERMINANTS OF PRIVATE AND PUBLIC SECTOR BANKS	48
Shyam Bhati, Anura De Zoysa, Wisuttorn Jitaree	
WHISTLEBLOWING SYSTEMS: A SYSTEMATIC LITERATURE REVIEW ON THE DESIGN SPECIFICATIONS AND THE CONSIDERATION OF THE RISK FOR ORGANIZATIONAL INSIDERS TO BLOW THE WHISTLE	60
Sandra Scherbarth, Stefan Behringer	
OWNERSHIP STRUCTURE AND REAL EARNINGS MANAGEMENT: AN EMPIRICAL STUDY ON EMERGING ECONOMY	74
Nitai Chandra Debnath, Suman Paul Chowdhury, Safaeduzzaman Khan	
CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY: A STUDY OF EMERGING MARKET LISTED FIRMS	90
Annisa A. Lahjie, Riccardo Natoli, Segu Zuhair	
THE INFLUENCE OF FAMILY BOARD INVOLVEMENT ON EARNINGS MANAGEMENT	106
Fabio Franzoi, Mark Mietzner, Franziska Thelemann	
PRIVATELY HELD OR PUBLICLY OWNED? THE ROLE OF DEBT FINANCING	124
Amjad Toukan	
INTEGRATED REPORTING AND ENVIRONMENTAL DISCLOSURE: IS NATURAL CAPITAL NEGLECTED?	131
Lorenzo Gelmini, Paola Vola	
THE IMPACT OF CORPORATE GOVERNANCE ON EARNINGS MANAGEMENT: EVIDENCE FROM GREEK LISTED FIRMS	140
Petros Kalantonis, Sotiria Schoina, Christos Kallandranis	
ASYMMETRIC EXCHANGE RATE EXPOSURE AND ITS DETERMINANTS: ANALYSIS OF THE EMERGING MARKET FIRMS	154
Anurag Agnihotri, Shagun Arora	
COMPARATIVE STUDY OF OHLSON AND CASH FLOW DISCOUNTING MODELS IN THE PREDICTION OF THE STOCK PRICE	162
Faten Nasfi Salem	
INSTITUTIONAL ENVIRONMENT, COMPETENCIES AND FIRM EXPORT PERFORMANCE: A STUDY OF THE EMERGING COUNTRY	169
Areej Aftab Siddiqui, Parul Singh	
THE NEW THREE LINES MODEL FOR STRUCTURING CORPORATE GOVERNANCE – A CRITICAL DISCUSSION OF SIMILARITIES AND DIFFERENCES	180
Marc Eulerich	
REVIEW OF SHORT-RUN PERFORMANCE OF INITIAL PUBLIC OFFERINGS IN AUSTRALIA	188
Lutfa Tilat Ferdous, Niroshani Parahara Withanalage, Abyan Amirah Qamaruz Zaman	