



Special Issue Reprint

## Featured Papers in Corporate Finance and Governance

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This Reprint comprises 25 papers covering various aspects of corporate governance, financial performance, and sustainability practices. Topics include the wealth effects of mergers and acquisitions (M&As), particularly the performance differences between cash- and stock-based transactions and the moderating influence of horizontal M&As on credit risk in the banking sector. The included studies also explore the implications of CEO characteristics for investment efficiency, focusing on the influence of political connections and leadership styles, and investigate the relationship between risk committee characteristics, agency costs, and financial performance, with a particular emphasis on financial firms. Further discussions address the role of sustainability report assurance and corporate governance in enhancing environmental, social, and governance (ESG) scores and highlight the importance of governance structures, such as gender-diverse boards, for corporate outcomes. These studies underscore the need for effective risk communication and strategic decision-making, especially in the context of economic uncertainty and regulatory changes. Collectively, they provide valuable insights into the evolving landscape of corporate finance and governance, offering practical recommendations for enhancing corporate practices and financial performance.

