



Special Issue Reprint

Corporate Finance and Environmental, Social, and Governance (ESG) Practices

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This special issue comprises 12 papers published in the Special Issue entitled "Corporate Finance and Environmental, Social, and Governance (ESG) Practices", addressing a wide range of topics related to the following: corporate reporting (sustainability reporting; environmental accounting information disclosure and financial risk; compulsory preliminary profit and loss disclosure and stock prices; capital expenditure and ESG disclosure; and International Financial Reporting Standards (IFRS) disclosure and the cost of equity capital); essential drivers of enterprise value (the mediating role of ESG scores in the association between board gender diversity and firm values; promoters' holdings, institutional holdings, the dividend payout ratio and firm value; leverage and firm values; sustainable finance, capital and firm values); the impact of agency issues, as well as ESG, socially responsible investing (SRI), ethical investing, and impact investing, on corporate performance; and perspectives concerning the way the automobile sector is evolving to produce zero-emission vehicles.





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