

Patrick Velte

List of Publications by Year in descending order

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80
papers

2,565
citations

218677
26
h-index

233421
45
g-index

95
all docs

95
docs citations

95
times ranked

1045
citing authors

#	ARTICLE	IF	CITATIONS
1	Does ESG performance have an impact on financial performance? Evidence from Germany. Journal of Global Responsibility, 2017, 8, 169-178.	1.9	309
2	Integrated reporting: The current state of empirical research, limitations and future research implications. Journal of Management Control, 2017, 28, 275-320.	2.1	187
3	Women on management board and ESG performance. Journal of Global Responsibility, 2016, 7, 98-109.	1.9	127
4	Carbon performance and disclosure: A systematic review of governance-related determinants and financial consequences. Journal of Cleaner Production, 2020, 254, 120063.	9.3	125
5	Board gender diversity and carbon emissions: European evidence on curvilinear relationships and critical mass. Business Strategy and the Environment, 2021, 30, 1958-1992.	14.3	121
6	Determinants of materiality disclosure quality in integrated reporting: Empirical evidence from an international setting. Business Strategy and the Environment, 2019, 28, 750-770.	14.3	92
7	The Impact of Supervisory Board Composition on CSR Reporting. Evidence from the German Two-Tier System. Sustainability, 2016, 8, 63.	3.2	89
8	The impact of corporate governance on corporate tax avoidance – A literature review. Journal of International Accounting, Auditing and Taxation, 2019, 36, 100270.	2.1	86
9	Meta-analyses on Corporate Social Responsibility (CSR): a literature review. Management Review Quarterly, 2022, 72, 627-675.	9.2	86
10	Empirical research on corporate social responsibility assurance (CSRA): A literature review. Journal of Business Economics, 2017, 87, 1017-1066.	1.9	66
11	The bidirectional relationship between ESG performance and earnings management – empirical evidence from Germany. Journal of Global Responsibility, 2019, 10, 322-338.	1.9	66
12	Does gender diversity in the audit committee influence key audit matters' readability in the audit report? UK evidence. Corporate Social Responsibility and Environmental Management, 2018, 25, 748-755.	8.7	63
13	Does CEO power moderate the link between ESG performance and financial performance?. Management Research Review, 2019, 43, 497-520.	2.7	61
14	Do chief sustainability officers and CSR committees influence CSR-related outcomes? A structured literature review based on empirical-quantitative research findings. Journal of Management Control, 2020, 31, 333-377.	2.1	61
15	Determinants and consequences of executive compensation-related shareholder activism and say-on-pay votes: A literature review and research agenda. Journal of Accounting Literature, 2018, 40, 116-151.	0.5	59
16	Do CEO incentives and characteristics influence corporate social responsibility (CSR) and vice versa? A literature review. Social Responsibility Journal, 2019, 16, 1293-1323.	2.9	52
17	Environmental performance, carbon performance and earnings management: Empirical evidence for the European capital market. Corporate Social Responsibility and Environmental Management, 2021, 28, 42-53.	8.7	45
18	The curvilinear and time-lagging impact of sustainability performance on financial performance: Evidence from Germany. Corporate Social Responsibility and Environmental Management, 2020, 27, 232-243.	8.7	41

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19	Explaining the (non-) adoption of advanced data analytics in auditing: A process theory. International Journal of Accounting Information Systems, 2021, 41, 100511.	5.0	38
20	The impact of key audit matter (KAM) disclosure in audit reports on stakeholders'™ reactions: a literature review. Problems and Perspectives in Management, 2019, 17, 323-341.	1.4	38
21	Is audit committee expertise connected with increased readability of integrated reports: Evidence from EU companies. Problems and Perspectives in Management, 2018, 16, 23-41.	1.4	37
22	Do women on board of directors have an impact on corporate governance quality and firm performance? A literature review. International Journal of Sustainable Strategic Management, 2017, 5, 302.	0.0	36
23	Does board composition have an impact on CSR reporting?. Problems and Perspectives in Management, 2017, 15, 19-35.	1.4	35
24	Which institutional investors drive corporate sustainability? A systematic literature review. Business Strategy and the Environment, 2023, 32, 42-71.	14.3	35
25	Associations between the financial and industry expertise of audit committee members and key audit matters within related audit reports. Journal of Applied Accounting Research, 2019, 21, 185-200.	3.4	32
26	Do sustainable institutional investors contribute to firms'™ environmental performance? Empirical evidence from Europe. Review of Managerial Science, 2022, 16, 1409-1436.	7.1	32
27	Does board composition influence CSR reporting? A meta-analysis. Corporate Ownership and Control, 2019, 16, 48-59.	1.0	29
28	Sustainable management compensation and ESG performance – the German case. Problems and Perspectives in Management, 2016, 14, 17-24.	1.4	28
29	Determinants and consequences of corporate social responsibility assurance: a systematic review of archival research. Society and Business Review, 2021, 16, 1-25.	2.6	27
30	Corporate social responsibility and earnings management: A literature review. Corporate Ownership and Control, 2020, 17, 8-19.	1.0	23
31	Archival research on integrated reporting: a systematic review of main drivers and the impact of integrated reporting on firm value. Journal of Management and Governance, 2022, 26, 997-1061.	4.1	22
32	The link between audit committees, corporate governance quality and firm performance: A literature review. Corporate Ownership and Control, 2017, 14, 15-31.	1.0	20
33	Institutional ownership, environmental, social, and governance performance and disclosure – a review on empirical quantitative research. Problems and Perspectives in Management, 2020, 18, 282-305.	1.4	18
34	Do women on management board increase fair value relevance?. Corporate Governance and Sustainability Review, 2017, 1, 6-16.	0.8	17
35	Are Joint Audits a Proper Instrument for Increased Audit Quality?. British Journal of Applied Science & Technology, 2015, 7, 528-551.	0.2	16
36	CSR and tax avoidance: A review of empirical research. Corporate Ownership and Control, 2021, 18, 20-39.	1.0	16

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37	Impact of auditor and audit firm rotation on accounting and audit quality: A critical analysis of the EC regulation draft. Journal of Governance and Regulation, 2012, 1, 7-13.	1.0	15
38	What do we know about meta-analyses in accounting, auditing, and corporate governance?. Meditari Accountancy Research, 2019, 27, 17-43.	4.0	13
39	What do we know about empirical joint audit research? A literature review. Accounting and Financial Control, 2017, 1, 4-14.	0.2	13
40	The link between corporate governance and corporate financial misconduct. A review of archival studies and implications for future research. Management Review Quarterly, 2023, 73, 353-411.	9.2	13
41	Compensation-related institutional investor activism “a literature review and integrated analysis of sustainability aspects. Journal of Global Responsibility, 2021, 12, 22-51.	1.9	12
42	Do fair value measurements affect accounting-based earnings quality? A literature review with a focus on corporate governance as moderator. Journal of Business Economics, 2021, 91, 965-1004.	1.9	12
43	Does sustainable corporate governance have an impact on materiality disclosure quality in integrated reporting? International evidence. Sustainable Development, 2022, 30, 1655-1670.	12.5	12
44	Increased auditor independence by external rotation and separating audit and non audit duties? - A note on the European audit regulation. Journal of Governance and Regulation, 2014, 3, 53-62.	1.0	11
45	The impact of auditor rotation, audit firm rotation and non-audit services on earnings quality, audit quality and investor perceptions: A literature review. Journal of Governance and Regulation, 2018, 7, 74-90.	1.0	11
46	Corporate social responsibility performance, reporting and generalized methods of moments (GMM): A structured review of corporate governance determinants and firms financial consequences. Corporate Ownership and Control, 2022, 19, 8-27.	1.0	10
47	The link between supervisory board reporting and firm performance in Germany and Austria. European Journal of Law and Economics, 2010, 29, 295-331.	1.1	9
48	Impact of soft law regulation by corporate governance codes on firm valuation: the case of Germany. Corporate Governance (Bingley), 2014, 14, 395-406.	5.0	9
49	The link between in- and external rotation of the auditor and the quality of financial accounting and external audit. European Journal of Law and Economics, 2015, 40, 225-246.	1.1	9
50	Do nonprofessional investors value the assurance of integrated reports? Exploratory evidence. European Management Journal, 2022, 40, 103-126.	5.1	9
51	External rotation of the auditor. Journal of Management Control, 2012, 23, 81-91.	2.1	8
52	Corporate Governance in Ukraine: Major Standards and Emerging Trends. CSR, Sustainability, Ethics & Governance, 2014, , 269-288.	0.3	8
53	ZP-Stichwort: Management Approach. Zeitschrift für Planung Und Unternehmenssteuerung, 2008, 19, 133-138.	0.3	7
54	Compliance with the German Corporate Governance Code and firm performance: a ten-year experience. International Journal of Behavioural Accounting and Finance, 2012, 3, 5.	0.2	6

#	ARTICLE	IF	CITATIONS
55	Determinants of mandatory goodwill disclosure: the case of impairment testing in Germany. International Journal of Managerial and Financial Accounting, 2018, 10, 301.	0.3	6
56	Determinants and consequences of clawback provisions in management compensation contracts: a structured literature review on empirical evidence. Business Research, 2020, 13, 1417-1450.	4.0	6
57	Internal auditor's contribution to good corporate governance: An empirical analysis for the one-tier governance system with a focus on the relationship between internal audit function and audit committee. Corporate Ownership and Control, 2015, 13, 141-151.	1.0	6
58	ZP-stichwort: Percentage-of-completion-methode. Zeitschrift für Planung Und Unternehmenssteuerung, 2006, 17, 223-228.	0.3	5
59	Financial crisis and corporate governance in the financial sector: Regulatory changes and financial assistance in Germany and Europe. International Journal of Disclosure and Governance, 2012, 9, 331-347.	2.8	5
60	Mutualistic symbiosis?. Management Research Review, 2020, 43, 989-1011.	2.7	5
61	Do women on board of directors have an impact on corporate governance quality and firm performance? A literature review. International Journal of Sustainable Strategic Management, 2017, 5, 302.	0.0	5
62	Stakeholder expectations on CSR management and current regulatory developments in Europe and Germany. Corporate Ownership and Control, 2015, 12, 506-513.	1.0	5
63	Appointing female CEOs in risky and precarious firm circumstances: A review of the glass cliff phenomenon. Corporate Ownership and Control, 2018, 15, 33-43.	1.0	5
64	The impact of external auditors on firms' financial restatements: a review of archival studies and implications for future research. Management Review Quarterly, 2023, 73, 959-985.	9.2	5
65	Die nichtfinanzielle Erklärung nach dem CSR-Richtlinie-Umsetzungsgesetz. Zeitschrift für Das Gesamte Genossenschaftswesen, 2017, 67, 112-119.	0.2	4
66	Determinants of executive board remuneration new insights from Germany. Corporate Ownership and Control, 2014, 11, 96-113.	1.0	4
67	Die Erwartungslücke im Rahmen der externen Abschlussprüfung. WiSt - Wirtschaftswissenschaftliches Studium, 2009, 38, 481-483.	0.0	3
68	The auditor as an element of in- and external corporate governance theoretical findings in the German two tier system. Corporate Ownership and Control, 2009, 7, 168-172.	1.0	3
69	The link between audit committees and corporate governance quality a normative and empirical overview for the US- and German capital market. Corporate Ownership and Control, 2011, 8, 5-13.	1.0	3
70	The Economic Versus Moral Perspective of Board Diversity: A Time for Regulation After the Financial Crisis?. International Journal of Organizational Diversity, 2013, 12, 71-77.	0.2	3
71	Corporate governance reforms and management control. Journal of Management Control, 2014, 25, 77-79.	2.1	2
72	Corporate governance and controlling - a German perspective. Corporate Ownership and Control, 2008, 5, 49-58.	1.0	2

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73	Net deferred tax assets and the long-run performance of Initial Public Offerings. Corporate Ownership and Control, 2019, 16, 111-127.	1.0	1
74	Koalitionsbildungen im Rahmen der Corporate Governance als Anlass für weitere Reformen des unternehmerischen Überwachungssystems. Zeitschrift für Planung Und Unternehmenssteuerung, 2010, 20, 393-417.	0.3	0
75	The changing German corporate governance system – normative implications and empirical evidence. International Journal of Corporate Governance, 2010, 2, 42.	0.2	0
76	The significance of R&D reporting as an element of corporate governance: normative implications and empirical evidence from Germany. Corporate Ownership and Control, 2009, 6, 503-508.	1.0	0
77	Audit Committees. , 2014, , 1-13.		0
78	Development and current criticism of asset impairment in German tax accounting. Corporate Ownership and Control, 2015, 13, 756-768.	1.0	0
79	Do overlapping audit and compensation committee memberships contribute to better financial reporting quality? Empirical evidence for the German two-tier system. International Journal of Economics and Accounting, 2017, 8, 196.	0.1	0
80	Audit Committees. , 2019, , 82-91.		0