

Patrick Velte

List of Publications by Year in descending order

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Version: 2024-02-01

80
papers

2,565
citations

218662

26
h-index

233409

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. <i>Journal of Global Responsibility</i> , 2017, 8, 169-178.	1.9	309
2	Integrated reporting: The current state of empirical research, limitations and future research implications. <i>Journal of Management Control</i> , 2017, 28, 275-320.	2.1	187
3	Women on management board and ESG performance. <i>Journal of Global Responsibility</i> , 2016, 7, 98-109.	1.9	127
4	Carbon performance and disclosure: A systematic review of governance-related determinants and financial consequences. <i>Journal of Cleaner Production</i> , 2020, 254, 120063.	9.3	125
5	Board gender diversity and carbon emissions: European evidence on curvilinear relationships and critical mass. <i>Business Strategy and the Environment</i> , 2021, 30, 1958-1992.	14.3	121
6	Determinants of materiality disclosure quality in integrated reporting: Empirical evidence from an international setting. <i>Business Strategy and the Environment</i> , 2019, 28, 750-770.	14.3	92
7	The Impact of Supervisory Board Composition on CSR Reporting. Evidence from the German Two-Tier System. <i>Sustainability</i> , 2016, 8, 63.	3.2	89
8	The impact of corporate governance on corporate tax avoidance – A literature review. <i>Journal of International Accounting, Auditing and Taxation</i> , 2019, 36, 100270.	2.1	86
9	Meta-analyses on Corporate Social Responsibility (CSR): a literature review. <i>Management Review Quarterly</i> , 2022, 72, 627-675.	9.2	86
10	Empirical research on corporate social responsibility assurance (CSRA): A literature review. <i>Journal of Business Economics</i> , 2017, 87, 1017-1066.	1.9	66
11	The bidirectional relationship between ESG performance and earnings management – empirical evidence from Germany. <i>Journal of Global Responsibility</i> , 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. <i>Corporate Social Responsibility and Environmental Management</i> , 2018, 25, 748-755.	8.7	63
13	Does CEO power moderate the link between ESG performance and financial performance?. <i>Management Research Review</i> , 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. <i>Journal of Management Control</i> , 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. <i>Journal of Accounting Literature</i> , 2018, 40, 116-151.	0.5	59
16	Do CEO incentives and characteristics influence corporate social responsibility (CSR) and vice versa? A literature review. <i>Social Responsibility Journal</i> , 2019, 16, 1293-1323.	2.9	52
17	Environmental performance, carbon performance and earnings management: Empirical evidence for the European capital market. <i>Corporate Social Responsibility and Environmental Management</i> , 2021, 28, 42-53.	8.7	45
18	The curvilinear and time-lagging impact of sustainability performance on financial performance: Evidence from Germany. <i>Corporate Social Responsibility and Environmental Management</i> , 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. <i>International Journal of Accounting Information Systems</i> , 2021, 41, 100511.	5.0	38
20	The impact of key audit matter (KAM) disclosure in audit reports on stakeholders' reactions: a literature review. <i>Problems and Perspectives in Management</i> , 2019, 17, 323-341.	1.4	38
21	Is audit committee expertise connected with increased readability of integrated reports: Evidence from EU companies. <i>Problems and Perspectives in Management</i> , 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. <i>International Journal of Sustainable Strategic Management</i> , 2017, 5, 302.	0.0	36
23	Does board composition have an impact on CSR reporting?. <i>Problems and Perspectives in Management</i> , 2017, 15, 19-35.	1.4	35
24	Which institutional investors drive corporate sustainability? A systematic literature review. <i>Business Strategy and the Environment</i> , 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. <i>Journal of Applied Accounting Research</i> , 2019, 21, 185-200.	3.4	32
26	Do sustainable institutional investors contribute to firms' environmental performance? Empirical evidence from Europe. <i>Review of Managerial Science</i> , 2022, 16, 1409-1436.	7.1	32
27	Does board composition influence CSR reporting? A meta-analysis. <i>Corporate Ownership and Control</i> , 2019, 16, 48-59.	1.0	29
28	Sustainable management compensation and ESG performance – the German case. <i>Problems and Perspectives in Management</i> , 2016, 14, 17-24.	1.4	28
29	Determinants and consequences of corporate social responsibility assurance: a systematic review of archival research. <i>Society and Business Review</i> , 2021, 16, 1-25.	2.6	27
30	Corporate social responsibility and earnings management: A literature review. <i>Corporate Ownership and Control</i> , 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. <i>Journal of Management and Governance</i> , 2022, 26, 997-1061.	4.1	22
32	The link between audit committees, corporate governance quality and firm performance: A literature review. <i>Corporate Ownership and Control</i> , 2017, 14, 15-31.	1.0	20
33	Institutional ownership, environmental, social, and governance performance and disclosure – a review on empirical quantitative research. <i>Problems and Perspectives in Management</i> , 2020, 18, 282-305.	1.4	18
34	Do women on management board increase fair value relevance?. <i>Corporate Governance and Sustainability Review</i> , 2017, 1, 6-16.	0.8	17
35	Are Joint Audits a Proper Instrument for Increased Audit Quality?. <i>British Journal of Applied Science & Technology</i> , 2015, 7, 528-551.	0.2	16
36	CSR and tax avoidance: A review of empirical research. <i>Corporate Ownership and Control</i> , 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. <i>Journal of Governance and Regulation</i> , 2012, 1, 7-13.	1.0	15
38	What do we know about meta-analyses in accounting, auditing, and corporate governance?. <i>Meditari Accountancy Research</i> , 2019, 27, 17-43.	4.0	13
39	What do we know about empirical joint audit research? A literature review. <i>Accounting and Financial Control</i> , 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. <i>Management Review Quarterly</i> , 2023, 73, 353-411.	9.2	13
41	Compensation-related institutional investor activism "a literature review and integrated analysis of sustainability aspects. <i>Journal of Global Responsibility</i> , 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. <i>Journal of Business Economics</i> , 2021, 91, 965-1004.	1.9	12
43	Does sustainable corporate governance have an impact on materiality disclosure quality in integrated reporting? International evidence. <i>Sustainable Development</i> , 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. <i>Journal of Governance and Regulation</i> , 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. <i>Journal of Governance and Regulation</i> , 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. <i>Corporate Ownership and Control</i> , 2022, 19, 8-27.	1.0	10
47	The link between supervisory board reporting and firm performance in Germany and Austria. <i>European Journal of Law and Economics</i> , 2010, 29, 295-331.	1.1	9
48	Impact of soft law regulation by corporate governance codes on firm valuation: the case of Germany. <i>Corporate Governance (Bingley)</i> , 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. <i>European Journal of Law and Economics</i> , 2015, 40, 225-246.	1.1	9
50	Do nonprofessional investors value the assurance of integrated reports? Exploratory evidence. <i>European Management Journal</i> , 2022, 40, 103-126.	5.1	9
51	External rotation of the auditor. <i>Journal of Management Control</i> , 2012, 23, 81-91.	2.1	8
52	Corporate Governance in Ukraine: Major Standards and Emerging Trends. <i>CSR, Sustainability, Ethics & Governance</i> , 2014, , 269-288.	0.3	8
53	ZP-Stichwort: Management Approach. <i>Zeitschrift fr Planung Und Unternehmenssteuerung</i> , 2008, 19, 133-138.	0.3	7
54	Compliance with the German Corporate Governance Code and firm performance: a ten-year experience. <i>International Journal of Behavioural Accounting and Finance</i> , 2012, 3, 5.	0.2	6

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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. <i>Corporate Ownership and Control</i> , 2019, 16, 111-127.	1.0	1
74	Koalitionsbildungen im Rahmen der Corporate Governance als Anlass für weitere Reformen des unternehmerischen Überwachungssystems. <i>Zeitschrift für Planung Und Unternehmenssteuerung</i> , 2010, 20, 393-417.	0.3	0
75	The changing German corporate governance system – normative implications and empirical evidence. <i>International Journal of Corporate Governance</i> , 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. <i>Corporate Ownership and Control</i> , 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. <i>Corporate Ownership and Control</i> , 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. <i>International Journal of Economics and Accounting</i> , 2017, 8, 196.	0.1	0
80	Audit Committees. , 2019, , 82-91.		0