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Governance**

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Navigating the Integration Gap: a Bibliometric Review of CSOs and CSR Committees in Sustainable Corporate Governance

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ABSTRACT - SOMMARIO

Sustainability has moved to the forefront of corporate and policy agendas, but research has primarily focused on disclosure and reporting rather than internal mechanics. This paper identifies a critical fragmentation in the literature on the structural and organisational integration of Environmental, Social, and Governance principles into corporate governance. Using a bibliometric approach, this study analyses the evolution of Sustainable Corporate Governance (SCG) research. We map the intellectual, social, and conceptual structures of the field using data from Scopus and Web of Science, specifically focusing on the intersection of high-level governance and organisational practice. Results show that SCG is an accelerating field, but it remains fragmented. Current literature largely treats sustainable practices as an isolated governance feature rather than an integrated strategic or organisational driver. There is a lack of research on the dynamic processes required to embed sustainability across different organisational levels. This study moves beyond traditional literature reviews by synthesising the state of the art through a bibliometric lens, identifying significant research voids. It proposes a future research agenda aimed at helping scholars and practitioners overcome cultural and structural barriers to achieve effective sustainability integration into corporate governance.

Sebbene la sostenibilità sia ormai in primo piano nelle agende aziendali e politiche, la ricerca si è concentrata principalmente sulla divulgazione e sulla rendicontazione piuttosto che sui meccanismi interni. Il presente articolo individua una notevole frammentazione nella letteratura relativa all'integrazione strutturale e organizzativa dei principi ambientali, sociali e di governance nella corporate governance. Utilizzando un approccio bibliometrico, questo studio analizza l'evoluzione della ricerca sulla governance aziendale sostenibile. Abbiamo mappato le strutture intellettuali, sociali e concettuali del settore utilizzando dati provenienti da Scopus e Web of Science, concentrandoci in particolare sull'intersezione tra governance di alto livello e pratica organizzativa. I risultati mostrano che la governance aziendale sostenibile è un filone di studi in rapida crescita ma che rimane frammentato. La letteratura attuale tratta in gran parte le pratiche sostenibili come una caratteristica isolata della governance piuttosto che come un fattore strategico organizzativo integrato. Manca attività di ricerca sui processi dinamici necessari per integrare la sostenibilità a diversi livelli organizzativi. Questo studio va oltre le tradizionali revisioni della letteratura, sintetizzando lo stato dell'arte attraverso una lente bibliometrica e identificando significative lacune di ricerca.

Propone un'agenda di ricerca futura volta ad aiutare studiosi e professionisti a superare le barriere culturali e strutturali per ottenere un'efficace integrazione della sostenibilità nella governance aziendale.

Keywords: corporate governance, sustainability, Chief Sustainability Officer, CSR committee, bibliometric review

1 – Introduction

Effective corporate governance is the cornerstone for investor confidence and company value creation in the long term both for shareholders and stakeholders. Indeed, the characteristics of the board of directors are a prerequisite for ensuring corporate governance practices that are capable of creating value for the firm, not only in terms of shareholder returns, but also in terms of enhancing stakeholder value and effective risk management. In particular, starting from the OECD (2004) definition of corporate governance and good corporate governance, the design of the board of directors and the interactions between corporate governance bodies have been even more scrutinised by the market and have received much attention in the academic literature (Shleifer & Visny, 1997; Cheffins, 2011; Keasey *et al.*, 2015; Ferraro, 2019; Campos-García *et al.*, 2023). The quality of corporate governance plays a significant role in determining the availability of finance from financial markets and financial institutions to companies (Shleifer & Visny, 1997). Stock exchanges have also promoted the adoption of high standards for corporate governance, complementing regulation on disclosure (Gleason *et al.*, 2007; Christiansen and Koldertsova, 2009). Listed companies have historically adopted high standards and self-regulatory provisions or guidelines to design corporate governance mechanisms that ensure good governance practices are in place.

Understanding how governance practices contribute to the integration of sustainability is a key concern for policymakers, academia and the industry. Indeed, in the current complex market environment, companies encounter numerous challenges arising from technological innovations and sustainability concerns. Modern firms face increasing pressures to integrate Corporate Social Responsibility (CSR), sustainability, and Environmental, Social and Governance (ESG) criteria into their organisational processes and strategies (Yu *et al.*, 2021; De Falco *et al.*, 2024). As governance practices progressively integrate ESG performance and sustainable value creation (Laine, 2024), companies must adopt new competencies into their governance to address the evolving challenges and expectations set by the market and policy makers (e.g., the European Corporate Sustainability Reporting Directive).

Despite this clear mandate, a significant disconnect remains between high-level governance theory and organisational reality (Hristov & Searcy, 2024; Eccles & Taylor, 2023). While the existing literature explores at length how governance affects firm value, it often neglects how this occurs, i.e., the dynamic organisational practices required to embed sustainability across all levels of a company. Barriers include cultural resistance and a lack of clear implementation frameworks (Bortolotti *et al.*, 2015; Hristov *et al.*, 2021; Ellilii, 2024), suggesting that the “Sustainable Corporate Governance” (SCG) field is currently fragmented. This fragmentation is compounded by the theoretical pluralism that characterises the field: as Bartolacci *et al.* (2023) document in their systematic review of 232 studies on social and environmental sustainability reporting, legitimacy, institutional, and stakeholder theories each illuminate different facets of disclosure behaviour without converging on a unified organisational account. The very multi-

plicity of theoretical lenses, a strength for understanding disclosure incentives, arguably reinforces the tendency to treat SCG as a property of governance structure rather than as a dynamic process embedded in organisational routines.

Understanding the integration of SCG is crucial to effectively promote sustainable growth. Indeed, without organisational integration, SCG remains a decoupling exercise, where firms talk about ESG but do not act on it.

To address this fragmentation, this article provides a comprehensive bibliometric review of the SCG landscape (Kraus *et al.*, 2022; Öztürk *et al.*, 2024). We select all the studies available on Scopus and Web of Science (WOS) as of February 2025 that focus on organisational implications of sustainability.

Unlike previous reviews, this study places a specific emphasis on the organisational implications of governance, trying to answer the following research questions:

RQ1) – Which authors, countries and journals are shaping the SCG discourse?

RQ2) – What intellectual, social and conceptual structures emerge and what are the expected developments?

RQ3) – What research questions, methodologies, samples and main results characterise the most influential studies?

RQ4) – How does current literature bridge the gap between governance theory and the practical integration of sustainability within organisational processes?

By answering to these research questions, the review identifies the gaps and lays the foundations for a research agenda that will help researchers to advance knowledge in the SCG, deepening the ways in which sustainability aspects can be effectively disseminated in organisational practice.

The paper contributes to the literature on corporate governance practices that foster sustainable behaviour of firms. Departing from previous literature, we do not provide a review of measurement of sustainability or of the effects of sustainable disclosure or behaviour on value creation, but we focus on the organisational and corporate governance features that allow the integration of dedicated key roles for sustainability, such as the “Chief Sustainability Officer” (CSO) or CSR committee.

The paper is structured as follows: SECTION 2 describes the methodology and scope; SECTION 3 describes the literature evolution, most cited sources and authors, and networks between documents and authors; SECTION 4 discusses the theoretical foundations, research questions, methodologies, and findings of the most cited papers; SECTION 5 proposes future research questions and the LAST SECTION concludes.

2 – Method and scope of review

To conduct our review on SCG, we perform a bibliometric analysis and then a review of the most cited papers.

Bibliometric analyses have become quite common in the management and business literature (De Giuli *et al.*, 2024; Öztürk *et al.*, 2024) as a tool to unveil past literature and understand the dynamics in research groups and emerging topics. Bibliometric analyses have the advantage of employing objective quantitative measures to analyse networks and content in the literature. They can be especially useful for topics that overlap different streams of

research (Öztürk *et al.*, 2024), e.g. corporate governance and sustainability. Our aim is to highlight the structure of this research field and exploit the tools of bibliometric analysis to provide potential future research questions that are worthy of investigation.

To perform the above-mentioned review, we follow the process summarised in Figure 1 that adapts the PRISMA approach (Moher *et al.*, 2009) and shows the four phases of literature analyses: identification, screening, eligibility, and inclusion.

(a) *STAGE 1: Identification of the research questions.* The focus of the review is not on the measurement of the sustainability performance of the company itself, but rather on the organisational and corporate governance mechanisms that enable the integration of dedicated key roles for sustainability, such as the Chief Sustainability Officer (CSO) or Corporate Social Responsibility committee (henceforth CSR committee), and the related practices and competencies.

(b) *STAGE 2:*

- *Selection of studies and sources.* We search the keywords “Chief Sustainability Officer*” OR “CSR committee*” OR “Corporate Social Responsibility committee*” in the Abstract, Title and Keywords in the Scopus and Web of Science databases as at February 2025, trying to keep the field of investigation broad. We prefer to omit the search of the acronym “CSO” to avoid including papers unrelated with the topic. This is because CSO is employed in many research areas with different meanings: for instance, it also means “concerned significant others”, “Competitive Swarm Optimisation”, “craniosynostosis”, “Combined Sewer Overflows”.

We select Scopus, in line with the literature, because it has broader coverage than other providers (e.g., Web of Science), more up-to-date information and is more accurate than other sources (e.g., Google Scholar) (De Giuli *et al.*, 2024; Pranckute, 2021; Pham *et al.*, 2021). Nevertheless, to increase accuracy and broadness of our sample, we also include Web of Science (WOS) results. This step resulted in 244 documents from Scopus and 210 from WOS. After removing 178 duplicates we ended up with 276 documents.

- *Improvement of paper selection:* We manually checked the content of the abstract to ensure only relevant papers are included and we excluded 2 irrelevant papers. This slightly reduced our sample to 274 documents.
- *Exclusion of non-English papers:* we excluded 3 papers written in French and 1 paper in Chinese. This brings our sample to 270 papers.

(c) *STAGE 3: literature analysis through a quantitative bibliometric analysis.* In the paper, we employ the package bibliometrix developed by Aria and Cuccurullo (2017), accessible through the software R (Dervis, 2019) on the final sample of documents and the related interface biblioshiny. We complement the tools provided by bibliometrix with VosViewer graphical tools to highlight relationships between keywords and authors (Centinaio, 2023; De Falco *et al.*, 2024). In this phase we manually control keywords and remove plurals or redundant keywords or acronyms (Thawani *et al.*, 2024): for instance, “corporate social responsibility committee” is merged with its most frequent equivalent, “CSR committee”.

(d) *STAGE 4: interpretation and discussion.* We provide a brief review on the most relevant studies, highlight the trending topics and research questions addressed by scholars, point out any gaps in the literature and formulate future research questions.

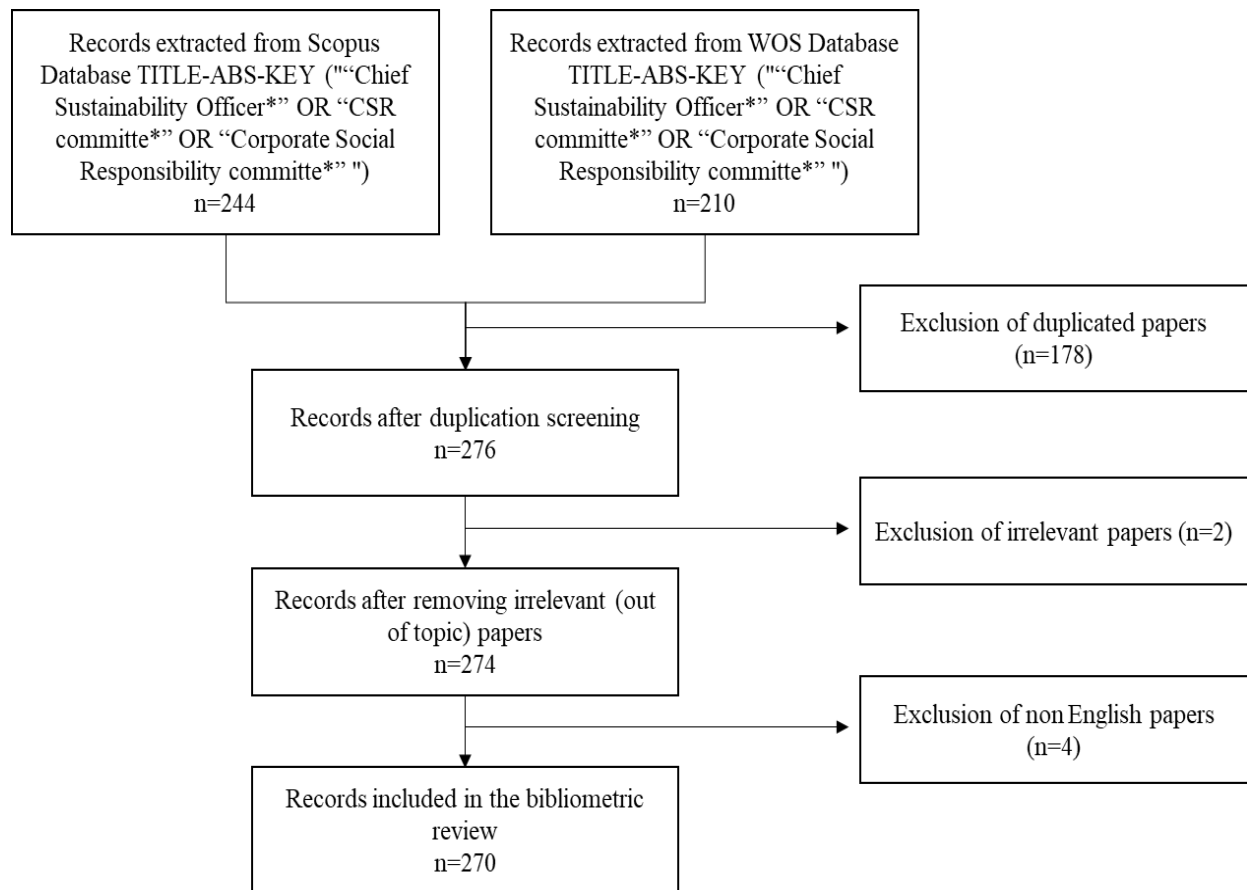


Fig. 1 – PRISMA diagram showing the steps of research
(Authors’ elaboration based on Moher *et al.*, 2009 and Öztürk *et al.*, 2024)

3 – Results of the bibliometric review on sustainable corporate governance

3.1 – Documents and sources

The sample comprises 270 studies published between 1987 and 2025 in 174 sources by 615 authors. Only 46 documents are single-authored, with the remainder averaging 2.86 authors per paper; around 32% of documents involve international collaboration. Journal articles constitute 85% of the documents. Excluding the paper by Cowen *et al.* (1987), all documents were published starting from 2009 (Figure 2), with a notable increase after 2016, indicating growing interest in SCG.

Figure 3 illustrates the sources with the highest number of documents in the sample. The journal “Sustainability” emerges as the most prominent, with a total of 17 documents. It is followed by “Corporate Social Responsibility and Environmental Management” (CSREM), a publication of Wiley, which accounts for 12 documents, and the “Journal of Business Ethics”, a publication of Springer, with a total of 12 documents.

The documents in our sample are widely dispersed among the different journals, suggesting there is no established outlet for this topic that can be of interest to different subfields of study.

However, the top 10 journals by number of documents are all specialised in topics related to the sustainability domain.

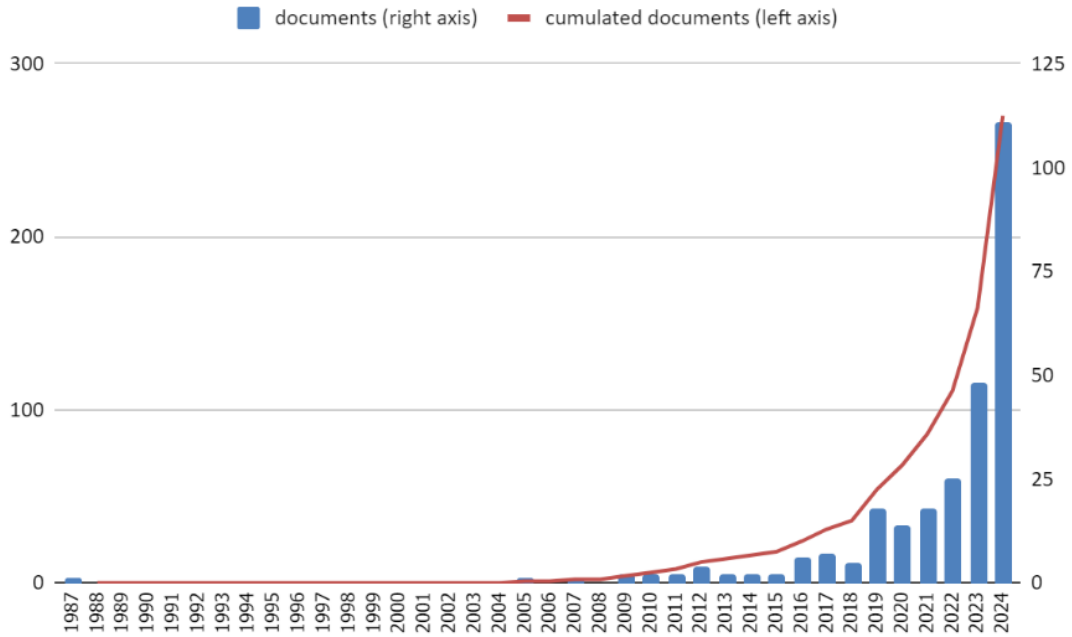


Fig. 2 – Number of publications per year and cumulated (1987- Feb 2025). For display purposes, the few documents published in the first months of 2025 have been included in the year 2024.

The growth of these sources has been quite recent, with all the papers except one (Cowen *et al.*, 1987) published after 2009. The journals that rank in the top-5 in Figure 3 have no publications before 2010 and have experienced strong growth in the last 10 years (Figure 4). This holds especially for “Sustainability”. Despite the very low concentration, we notice a trend towards an increase in identifying specific outlets, also because more specialised journals have been founded since the topic of sustainable governance has become more important in the academic debate.



Fig. 3 – Most relevant sources by number of documents.

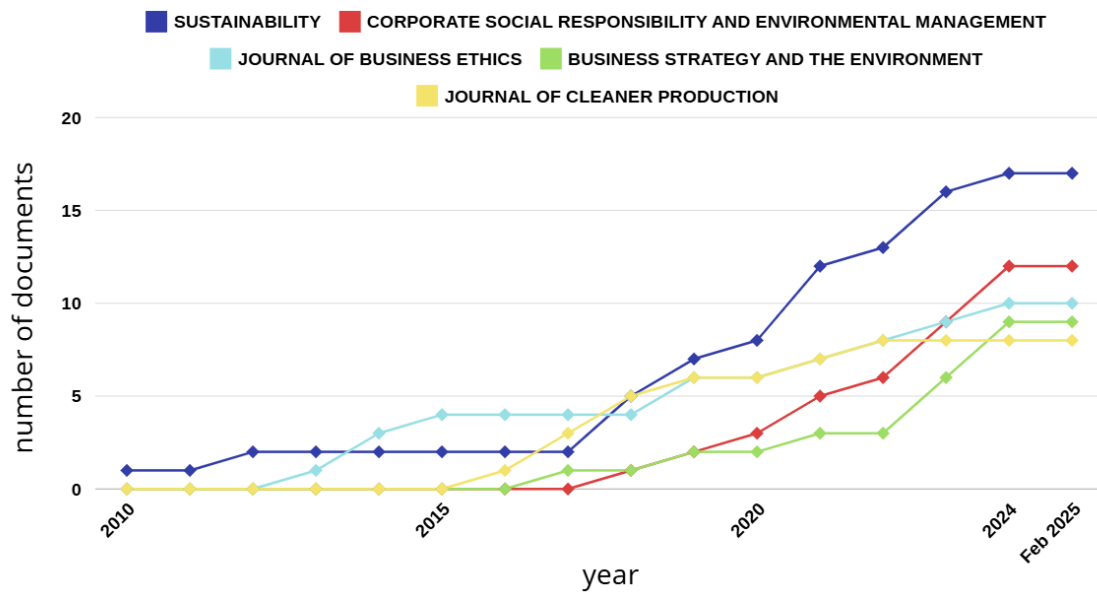


Fig. 4 – Documents growth by sources (2010-2025). The figure only shows documents published after 2010 for better visualisation.

3.2 – Authors and research teams

Karaman and Uyar are the most productive authors with 16 papers each, followed by Kuzey with 12. Other authors have 7 or fewer papers, indicating a still relatively low productivity compared to the general corporate governance literature (Figure 5). Most authors have contributed infrequently, with 528 researchers having only one publication in the sample.

Most likely Karaman, Uyar, and Kuzey collaborate, belonging to the same authors’ cluster (cluster A, Figure 6). García-Sánchez, with 7 papers since 2019 and a high H-Index (Table A1), belongs to the another relevant network (cluster B) and connects to a smaller cluster (cluster C). Overall, networks are very small with weak connections, suggesting infrequent collaboration typically narrowed within research networks, except for clusters A and B.

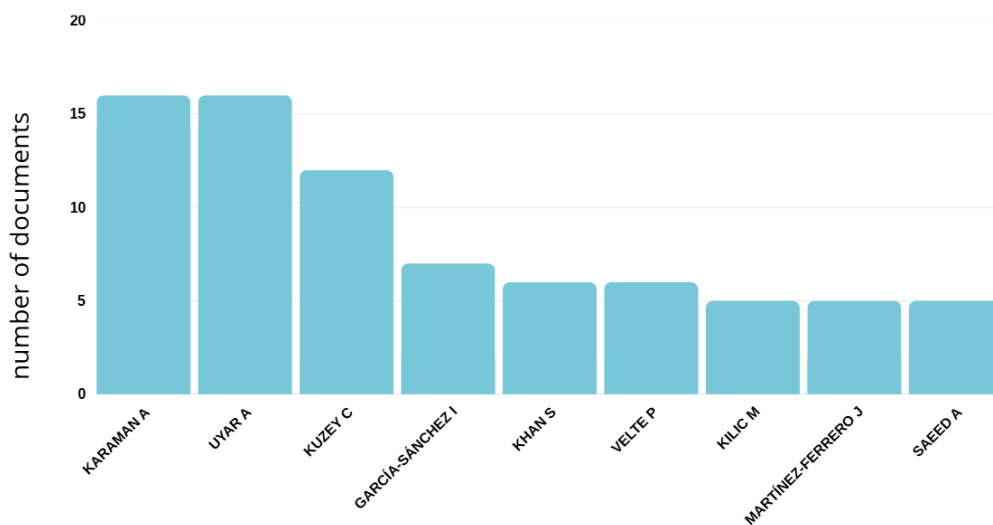


Fig. 5 – Authors with the highest number of documents published.

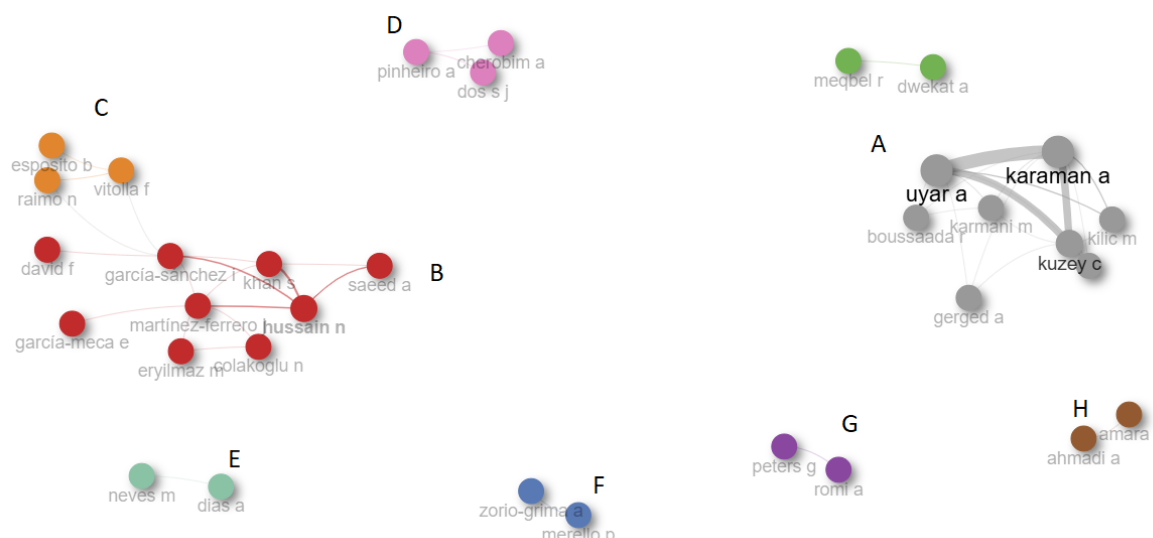


Fig. 6 – Authors co-occurrence networks. In the figure, the number identifies the cluster; the size of the bubble represents the number of publications and the width of the connection represents the strength of the cooperation.

As most authors have been active only since 2019 (Table 1), it is reasonable to expect network expansion and increased multi-author publications between previously unconnected networks. Growing topic awareness will likely lead to more authors investigating and cooperating with established researchers in this field.

Table 1 – Top-10 most relevant authors by H-index. Current affiliation retrieved from Scopus and author’s total citation retrieved from Google Scholar as at February 2025.

Author	H-Index	Total Citations	Number of products	Producti on year start	Current affiliation (country ISO code)	Author’s total citations (Google)
Karaman AS	11	650	16	2020	Winthrop University US)	3375
Uyar A	11	650	16	2020	Excelia Business School (FR)	10078
Kuzey C	9	395	12	2020	Murray State University (US)	8228
García-Sánchez IM	7	584	7	2019	Universidad de Salamanca (ES)	26445
Velte P	6	312	6	2016	Leuphana University Lueneburg (DE)	9366
Kiliç M	5	493	5	2020	Samsun Üniversitesi (TR)	5796
Martínez-Ferrero J	5	172	5	2021	Universidad de Salamanca (ES)	8739
Khan S	4	187	6	2020	ESDES Business School (FR)	1415
Saeed A	4	152	5	2021	Pôle Léonard De Vinci (FR)	N.a.
Hussain N	3	160	4	2022	University of Groningen (NL)	5074

We complement the tools provided by the bibliometrix package with the software VosViewer to analyse authors' citations networks (Figure 7). The figure shows the numbers of times two authors are cited together. A stronger connection indicates that these two authors are cited together more frequently than another pair of authors. The size of the bubble indicates the number of citations of that author. The authors in the diagram might be working in different fields than sustainable governance but might be cited because of the relevance of their studies for the papers in the sample. Authors may sometimes expand the literature review to include evidence unrelated to the main topic of their papers, e.g. for the methodological aspects (Ejsmont *et al.*, 2020).

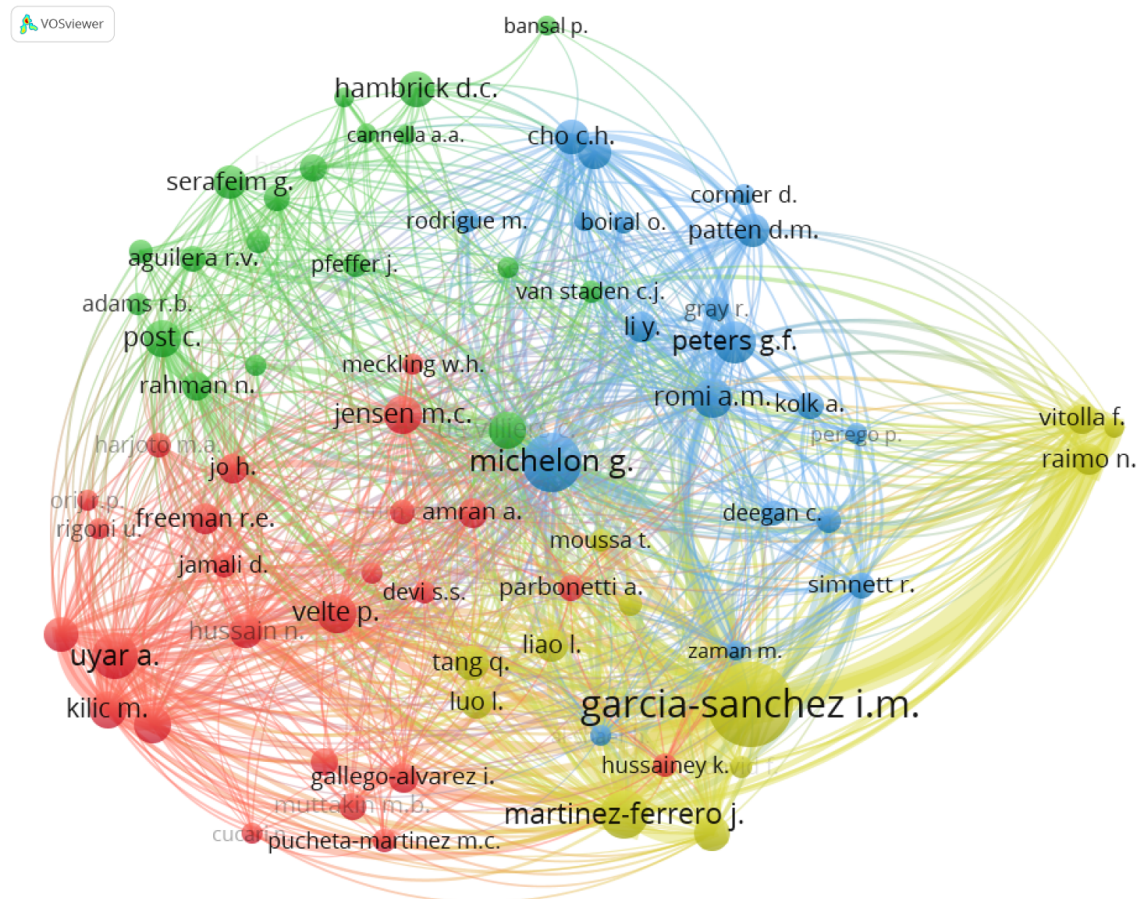


Fig. 7 – Co-citation network of authors. For display purposes, we show only authors receiving at least 30 citations.

Analysis of corresponding authors' countries identifies Italy, Spain and the UK as the most productive countries, followed by France, the USA and China. Figure 8 also highlights the different weights of single (SCP) and multiple country production (MCP). Interestingly, UK and France show a higher presence of MCPs, while other productive countries (e.g., Italy, Spain and Germany) have a prevalence of SCPs. This suggests localised research networks with limited international collaboration. Given the topic under analysis, results can be attributable to specific institutional settings that characterise a single region or to the existence of corporate documents published in the home country language. Nevertheless, given the global nature of the issue and the relevance of international evidence on the role of sustainable governance practices, it seems desirable to have multi-country research groups.

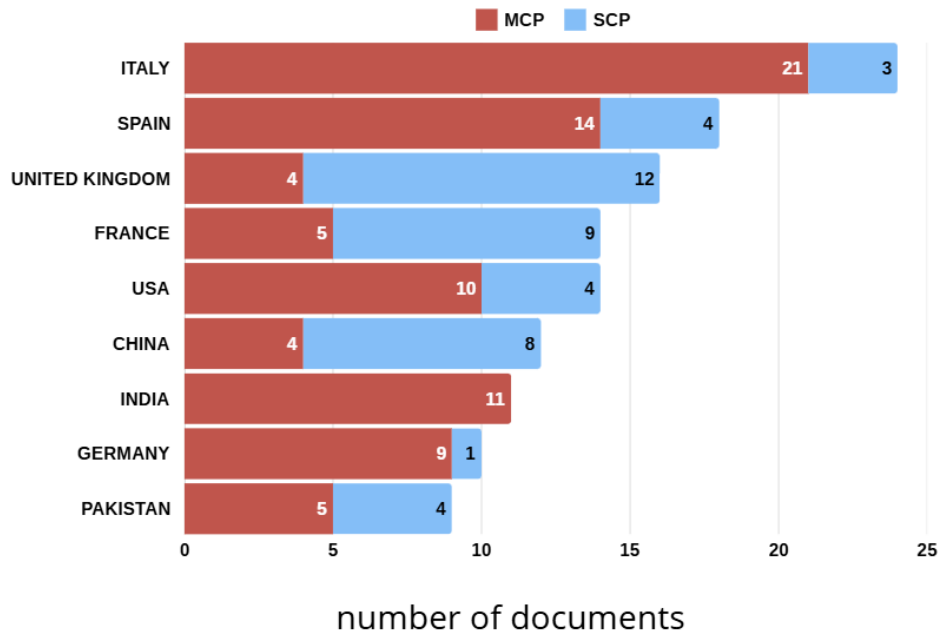


Fig. 8 – Corresponding authors' countries. SCP = single country publication; MCP = multiple country publication.

3.3 Keywords and topics

Employing the text analysis tools available in bibliometrix, we analyse the keywords and trending topics. The most frequent keyword is “corporate governance”, present in 64 documents, followed by “corporate social responsibility”. “CSR committee” and “Chief sustainability officer” are the two keywords most related to the topic of interest and are, respectively, third and tenth (Figure 9).

We manually check and employ thesaurus to take into account synonyms, spelling differences and acronyms. For instance, “corporate social responsibility committee” is merged with its most frequent equivalent, “CSR committee”.

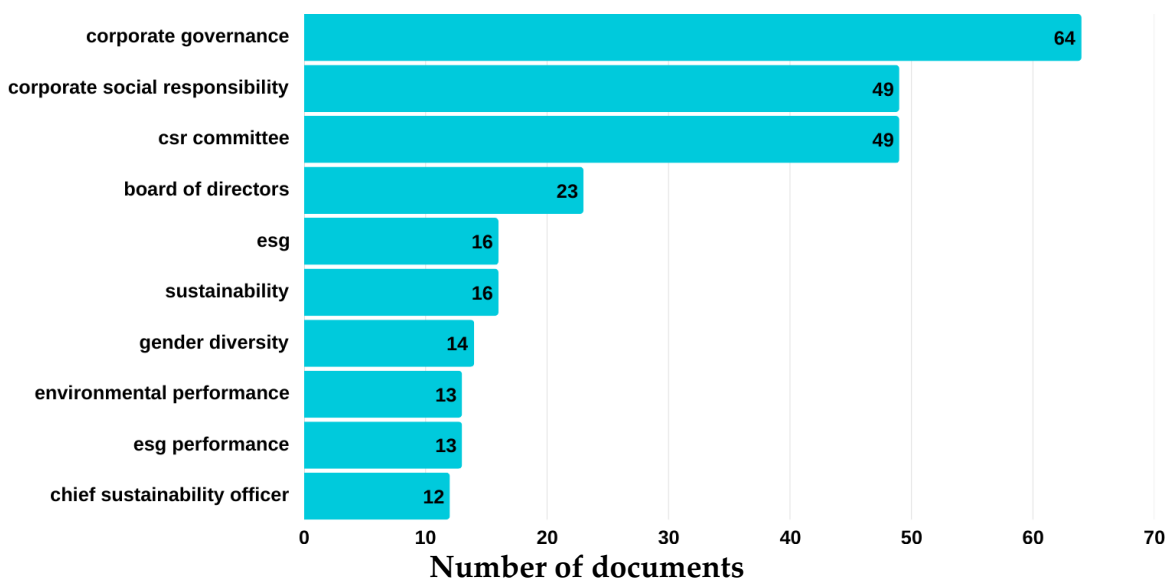


Fig. 9 – Authors' keywords occurrences.

The size of the bubble relates to the number of occurrences of the word and the links express the strength of the co-occurrences. ‘Corporate governance’ is a very important keyword in the network, well-connected to the keyword ‘CSR’, although the latter is slightly more recent.

Another very relevant keyword is ‘CSR committee’, in yellow colour. This indicates that the keyword has come into use very recently (around 2022). Nevertheless, the size of the bubble indicates its importance within the network of co-occurrences. Other keywords are more peripheral, such as ‘chief sustainability officer’ and ‘sustainable corporate governance’, which are also coloured in yellow (i.e., more recent). We can conclude that SCG is an emerging topic, that it is gaining in importance over time and that it is expected to become even more important in the future as the role of SCG practices becomes more common and better understood. Concluding, we do not find a mature stream of studies in the field of SCG.

3.4 – Thematic map

Bibliometrix’s natural language processing tool is employed to build the thematic map (Figure 12).

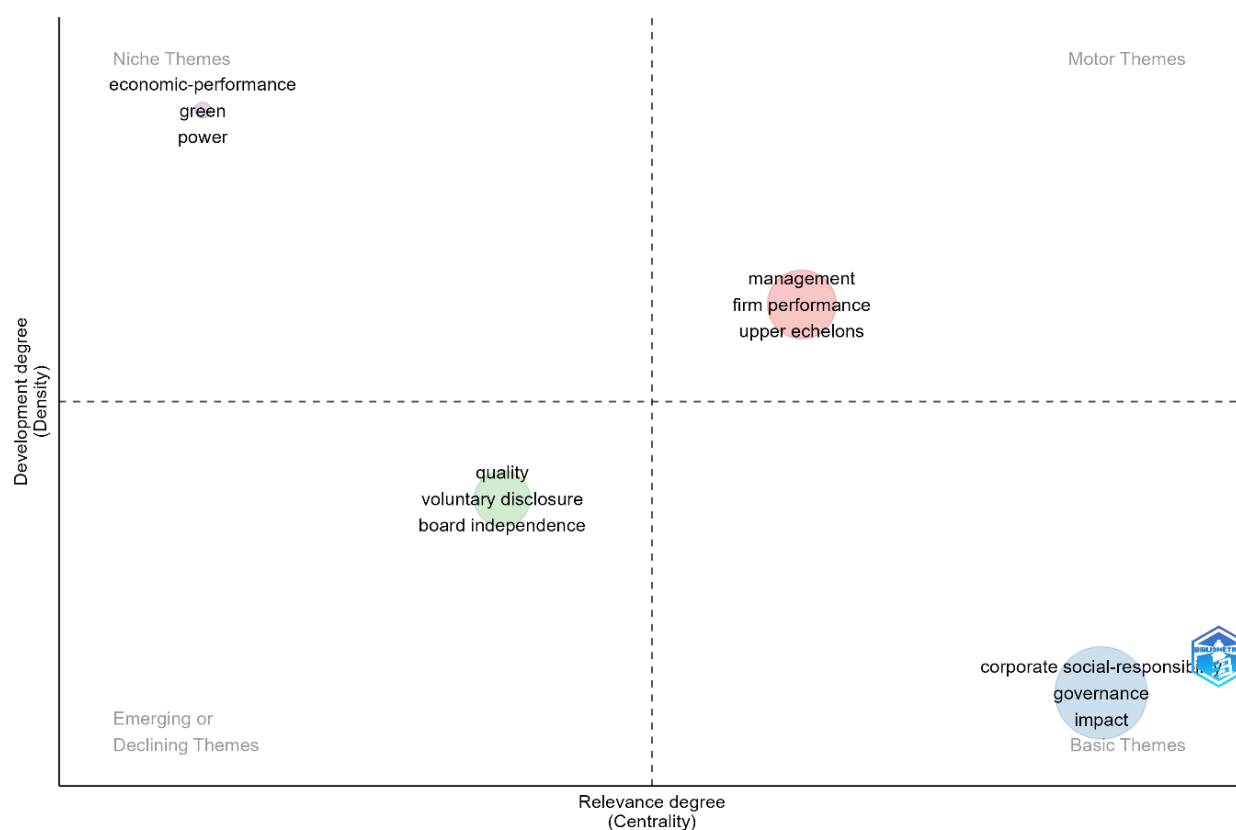


Fig. 12 – Thematic map of the literature on SCG.

The tool identifies four clusters and the graph centrality on the x-axis, that indicates theme significance and density on the y-axis, which reflects the level of theme evolution. The size of the bubble indicates the frequency of the keywords.

The basic themes are shown in the lower right quadrant and include “corporate social responsibility”, “governance” and “impact”. The cluster includes 115 papers and has a high overall relevance; it identifies the drivers of carbon disclosure in both developed and developing countries and finds that the presence of CSR committees increases the likelihood of carbon

disclosure. The basic themes thus provide a foundational point of departure for the motor themes.

In the upper right quadrant, the motor themes are displayed, i.e., the topics that have been most discussed in the sample. These are “management”, “firm performance” and “upper echelons”. This particular cluster encompasses a total of 58 papers. Despite their location in the upper right quadrant, where both the level of development and centrality are high, these topics need further expansion.

Niche themes are reported in the upper left panel, where the number of documents is very limited and despite high development, the relevance of these topics is still very low, suggesting a good area of further investigation for future research.

Emerging or declining themes are reported in the lower left quadrant. These include “quality”, “voluntary disclosure” and “board independence” that are core topics for corporate governance and are, hence, most likely declining themes.

4 – Discussion of the most cited documents

We now review and discuss the top cited papers, summarising the underlying theoretical frameworks, methodologies and results, with a special focus on the organisational aspects of sustainability. All the papers, except Cowen *et al.* (1987), are published in highly ranked journals after 2010. The average number of citations per document can be affected by the year of publication, as older documents are more likely to be cited. We therefore discuss the top-10 papers with reference to total citations and total citations per year. A detailed summary of the papers is available in the Supplementary Material, Table A1.

4.1 – Theoretical Frameworks

Academic thought on sustainability governance has shifted substantially over the past two decades since the pioneering work of Cowen *et al.* (1987), who initially approached social responsibility disclosure merely documenting relationships without theoretical scaffolding. As the millennium approached, stakeholder theory gained importance in works by Mallin & Michelon (2011) and later Cucari *et al.* (2018) who position stakeholder engagement as a central issue in environmental disclosure.

The theoretical framework becomes richer and more complex with García Martín & Herrero's (2020) hybridisation of agency theory alongside stakeholder approaches in their examination of European firms. This theoretical marriage proved fertile ground for subsequent researchers. Jain & Zaman's (2020) stakeholder-agency theoretical framework is perhaps the most sophisticated theoretical integration among the works analysed. They examine how boards curtail socially irresponsible behaviours through monitoring mechanisms whilst simultaneously satisfying diverse stakeholder demands. The resource dependence perspective gained traction through Peters & Romi's (2015) painstaking analysis of sustainability assurance choices.

Their work, along with Fuente *et al.* (2017), embraces legitimacy theory too. The meta-analytic work of Endrikat *et al.* (2021) uses agency and resource dependency perspectives trying to provide more clarity in the relationship between board attributes and CSR. Shahbaz *et al.* (2020) work draws on both agency and stakeholder theories, while Gull *et al.* (2023) employ agency theory.

4.2 – Methodologies

A methodological analysis of the articles analysed discloses a progression from relatively elementary approaches to those that are increasingly sophisticated and rigorous.

Cowen *et al.*'s (1987) regression methodology, which incorporates Ernst & Whinney's survey data, is pioneering for its era due to its utilisation of industry as a dummy variable, a convention that would subsequently become the prevailing norm.

The necessity for panel regression techniques has increased in line with the rise in complexity and the adoption of a longitudinal approach. In their investigation of the Italian corporate landscape, Cucari *et al.* (2018) select their statistical approach – random-effects modelling – only after meticulous consideration of Hausman tests that indicated the appropriateness of this method. García Martín & Herrero's research (2020) is based on observations of over 600 European firms and their method, focused on fixed-effects estimations, reflects the need for extensive longitudinal dataset analysis.

A further methodological evolution is present in the work of Helfaya & Moussa (2017). Their multidimensional quality model (MQM) assesses environmental disclosure through a tripartite lens based on dimensions of content, credibility and communication, which goes beyond mere quantification to assess quality.

In their 2015 paper, Peters & Romi make a significant contribution to the methodological evolution by applying multinomial logistic regression in a sophisticated manner to examine the selection of assurance providers.

Fu *et al.* (2020) addressed the persistent problem of endogeneity in governance research by using instrumental variables and Jain & Zaman (2020) made a further contribution by using the generalised method of moments with dynamic panel models to address the difficulties related to endogeneity and reverse causality found in previous studies.

Finally, the methodological approach of Endrikat *et al.* (2021) utilises random-effects meta-analysis, path modelling and meta-regression on 82 empirical studies to elucidate contradictory results, thereby demonstrating the increasing use of more sophisticated methodological approaches, which reflects the increasing complexity of investigation in the field of study. This methodological sophistication is present also in more recent studies analysed, such as Shahbaz *et al.* (2020) work which employs panel data analysis using fixed effects models and dynamic panel regression (GMM) as robustness checks to examine the relationships between board attributes and CSR performance in the energy sector. The work of Gull *et al.* (2023) signifies a progression in the methodological evolution of research in this field. Their study, which drew data from 41 countries worldwide, employed a range of analytical techniques to strengthen causal claims. In addition to standard panel data analysis with fixed effects, they addressed the endogeneity problem through a variety of complementary approaches, including matching firms with similar characteristics (propensity score matching), instrumental variable estimation (two-stage least squares), and dynamic panel modelling (GMM). This methodological triangulation lends considerable rigour to the findings on sustainability governance.

4.3 – Main Results/Findings

The empirical landscape reveals both convergence and contradiction in sustainability governance research.

Remarkable consistency emerges regarding dedicated sustainability structures: from Peters & Romi's (2015) analysis of American firms to Endrikat *et al.*'s (2021) cross-continental meta-

analysis, the presence of CSR committees consistently enhances environmental performance and disclosure transparency. Also Shahbaz *et al.* (2020), whose study of global energy companies found that CSR committees are robust drivers of CSR performance across all ESG dimensions, reinforce the convergence. Gull *et al.* (2023), who demonstrate that the presence of a CSR committee is negatively associated with CSR decoupling (defined as the gap between CSR disclosure and actual CSR performance), suggest that such committees help align CSR disclosure with actual performance.

Gender diversity and corporate sustainability appear to yield broadly concordant results: the findings of Mallin & Michelon (2011), Helfaya & Moussa (2017), and García Martín & Herrero (2020) demonstrate a positive correlation between female representation on corporate boards and sustainability outcomes, though these studies span diverse contexts and study periods. The work by Shahbaz *et al.* (2020) reveals that gender-balanced boards notably strengthen both environmental initiatives and governance frameworks in energy firms. In contrast, Gull *et al.* (2023) find that gender composition within CSR committees shows little impact on bridging the gap between sustainability claims and actual performance.

The study on board independence yields contradictory results within the literature analysed. Fuente *et al.* (2017) and Endrikat *et al.* (2021) establish positive correlations between board independence and CSR disclosure, whilst Birindelli *et al.* (2018) uncover an inverse relationship – more independent directors correlating with weaker ESG outcomes – in the banking sector. This sectoral contradiction suggests that the particular context of industry may take precedence over the broader principles of universal governance. The situation is further complicated by Shahbaz's research (2020) on the energy sector, which suggests that board independence can significantly improve ESG ratings and benchmarks. Gull's (2023) cross-country investigation reveals that companies with stronger independent representation on CSR committees tend to demonstrate greater alignment between their sustainability promises and practices.

Among the papers analysed, the effectiveness of CSOs is noteworthy: Peters & Romi (2014) and Fu *et al.* (2020) posit that the presence of sustainability expertise, rather than the mere creation of the position, is associated with enhanced outcomes. Fu *et al.*'s (2020) study, in particular, sheds light on asymmetric effects, demonstrating that CSOs exhibit a greater propensity to curtail irresponsible activities compared to their responsible ones.

The literature studied offers equivocal results regarding the influence of board size. García Martín & Herrero (2020) and Endrikat *et al.* (2021) find positive associations with environmental performance. Gull *et al.* (2023) further explore the topic, revealing that stronger CSR boards - characterised by a larger number of members - tend to reduce the discrepancy between sustainability statements and actual performance. This finding suggests that incorporating multiple viewpoints into decision-making processes can offer broader perspectives and greater oversight, thus contributing to more effective sustainability efforts. However, these findings contrast with the work of Peters & Romi (2014) who find that larger environmental boards decrease information transparency, hypothesising communication inefficiencies of larger boards.

Concerning the matter of CEO duality, while Mallin & Michelon (2011) discover evidence indicating that CEO duality hinders social performance, Endrikat's (2021) meta-study fails to find significant association. These contradictory results are probably due to the different operational characteristics of CEO duality when implemented in different contexts.

A more in-depth analysis of committee dynamics, conducted by Gull *et al.* (2023), reveals that more experienced members, defined as those with a longer tenure, show a particular ability to align a company's sustainability reporting with its actual performance. This research shows an ability to thrive in companies that are already committed to CSR and have strong governance frameworks.

4.4 – Research Gaps

Three studies (e.g. Fuente *et al.*, 2017; Peters & Romi, 2015; Birindelli *et al.*, 2018) identify the necessity to examine the composition of CSR committees beyond binary presence variables. Besides the presence of committee members, other committee characteristics also influence sustainability outcomes. However, the competencies and expertise dimensions of sustainability governance remain under-explored. This gap is explicitly highlighted by Birindelli *et al.* (2018) in the context of the characteristics of CSOs and, to a lesser extent, by Kiron *et al.* (2012). To summarise, the articles analysed provide insufficiently detailed indications of the capabilities required for effective leadership in sustainability.

Helfaya & Moussa (2017) and Endrikat *et al.* (2021) emphasise the necessity for studies that track governance patterns across boundaries, due to the lack of issues given by different times and spaces. These appeals mirror an expanding cognisance that cultural contexts are likely to influence how governance mechanisms affect sustainability outcomes, a dimension that has been largely disregarded in the selected papers.

Shahbaz *et al.* (2020) contribute by recommending investigations into institutional and macro factors affecting CSR performance, while suggesting dedicated studies on the link between CSR and financial performance with firm-level and country-level moderators. The prevailing Anglo-Saxon dominance in empirical contexts is identified as problematic by Peters & Romi (2014) and Jain & Zaman (2020).

They call for investigations to be conducted in a range of institutional settings in order to understand how cultural and regulatory contexts moderate governance effectiveness in non-Anglo-Saxon contexts. Gull *et al.* (2023) address this gap with their cross-country study spanning 41 countries but suggest further exploration of external governance factors with firm-level mechanisms on CSR decoupling.

Mallin & Michelon (2011) propose a more detailed examination of directors' characteristics, extending beyond conventional metrics on board composition. The recent meta-analysis by Endrikat *et al.* (2021) also recommends a significant shift from board-level to committee-level investigations and suggests qualitative benchmarking to identify effective combinations of governance attributes, recognising that isolated variables may be less important than specific configurations (a kind of configurational organisational approach). Gull *et al.* (2023) extend this discussion by recommending research into whether CSR committees chaired by female directors affect CSR decoupling, the frequency of CSR committee meetings on CSR decoupling, and how firms decouple across various CSR dimensions. They also propose exploring the role of long-term incentive compensation for top managers in promoting responsible behaviours.

These shortcomings also reflect the evolving complexity of corporate sustainability as a field of enquiry. In our opinion, in order to address this complexity, it is necessary to broaden the research questions by exploiting also case studies, together with increasingly sophisticated analysis methodologies.

4.5 – Discussion

Most studies treat governance structures as one-dimensional rather than as complex organisational phenomena worthy of detailed examination.

Peters & Romi (2014) provide one of the few insights, particularly on expertise, showing that committees with environmental competencies - rather than generalist committees - are able to ensure greater sustainability. Nevertheless, they only distinguish the presence and absence of environmental competence, without explaining what constitutes such competence or how it develops. Also Fu *et al.* (2020) highlight the crucial distinction between sustainability managers with genuine expertise and those without specialist knowledge: the distinction is empirically significant but remains poorly theorised. Shahbaz *et al.* (2020) find board diligence (measured through meeting attendance) influences CSR performance, but do not analyse the competencies required for effective sustainability governance. Gull *et al.* (2023) examine structural characteristics of CSR committees (such as size, independence, mandate, gender diversity). They find that larger committees, those with more independent directors and longer-serving members, are better at aligning disclosures and outcomes. However, they do not yet address the professional background, educational qualifications or specific skills required by these committees.

The organisational structure is often overlooked. Fu *et al.* (2020) merely acknowledge sustainability officers as senior executives in Top Management Teams without examining relationships, authority or integration that determine effectiveness. Shahbaz *et al.* (2020) and Gull *et al.* (2023) also miss the mark by failing to address the hierarchy of CSR committees and their interaction with the executive team.

Perhaps most surprisingly, decision-making processes through which sustainability committees translate concerns into organisational actions remain virtually unexplored. In their 2017 study, Helfaya & Moussa analyse the 'creation, implementation and updating of environmental policies' by committees. However, the investigation leaves out to the organisational arrangements for the actual implementation of these policies (e.g. with which organisational processes and tools, changes in roles, new organisational support positions, etc.). Gull *et al.* (2023) provide a concise discussion on the integration of CSR policies into organisational processes by CSR committees.

However, they do not delve into the intricacies of the internal dynamics that govern the operations of these committees, nor do they explore the decision-making processes, implementation methodologies, and monitoring mechanisms.

Theoretically, there is acknowledgement of external stakeholder dynamics, i.e. how sustainability governance structures engage external constituencies, but this concept is largely unexamined in empirical studies. Although Gull *et al.* (2023) reference stakeholder theory in their conceptual framework, they do not analyse how CSR committees engage with external stakeholders or how stakeholder input influences CSR committee decision-making.

Implementation at multiple organisational levels appears in the study by Kiron *et al.* (2012): the distribution of sustainability representatives across organisational units is associated with the company's ability to monetise sustainability.

Neither Shahbaz *et al.* (2020) nor Gull *et al.* (2023) substantively address how CSR policies are cascaded throughout organisations or the operational processes for implementing CSR initiatives.

Remuneration links with sustainability, i.e. linking a relevant part of CEOs' remuneration to triple-bottom-line results, emerge briefly in Kiron *et al.* (2012). Gull *et al.* (2023) acknowledge this gap by suggesting future research into the role of long-term incentive compensation for top managers in promoting responsible behaviours, but do not examine the integration of ESG metrics into executive compensation in their own study.

The temporal evolution of the governance structures, despite the availability of longitudinal datasets in several studies, constitutes another missed opportunity for understanding organisational adaptation. While both Shahbaz *et al.* (2020) and Gull *et al.* (2023) use multi-year panel data (2011-2018 and 2003-2017 respectively), neither examines how CSR committees have evolved over time or adapted to regulatory or stakeholder pressures. Scholars have explicitly acknowledged these gaps: Peters & Romi (2014) call for "finer measures of sustainability expertise", Fuente *et al.* (2017) suggest a deeper analysis of "committee structure and composition", and Endrikat *et al.* (2021) recommend an "explicit focus on committee-level characteristics".

Therefore, in our opinion, there is still room to develop a richer and deeper understanding of organisational characteristics and dynamics, such as how sustainability governance structures actually function, evolve, and contribute to organisational change. Filling these gaps will require moving beyond binary presence variables and paying closer attention to how board configurations interact.

Recent evidence from the European context lends support to this direction. Moisello *et al.* (2023) find, on a sample of 417 European non-financial listed firms, that nomination committee independence mediates the appointment of female directors to the board and that this pathway in turn positively affects environmental performance, suggesting that the effectiveness of gender diversity is conditioned by the broader governance architecture through which directors are selected. Gavana *et al.* (2025), on a larger panel of 1,873 EU firm-year observations (2014–2021), show that board cultural diversity moderates the relationship between traditional board attributes and ESG disclosure: it complements the contribution of gender diversity and board size to overall and social disclosure, while acting as a partial substitute for board independence in that same dimension.

We cannot rule out that similar interaction effects operate within the specific context of CSR committees, but the data available to date do not allow us to conclude definitively. These contributions, taken together, reinforce the call for configurational research designs that examine how governance attributes, including committee composition, expertise, and mandate, combine to shape sustainability outcomes rather than operating in isolation.

5 – Future research

The evidence provided on the fragmentation of the literature on SCG serves as a useful starting point to formulate possible future research questions that could fill the gaps currently left in the academic debate. This effort would be beneficial for the industry, as the latter could gain higher awareness on the topic and on the instruments that really are useful to integrate Sustainability into complex organisations, such as companies.

To provide a more effective summary of the main research questions we propose for future studies, we summarise them in Table 2.

Indeed, although many studies today incorporate the existence of CSR committees or CSOs in firms, these are treated as one of the many governance characteristics in empirical estimation

aimed at analysing the effects of governance on financial or CSR performance and disclosure (e.g., quantity, quality and type of disclosure).

Table 2 – Possible future research questions.

RQ number	Topic	Possible research questions
1	<p>Effective integration of sustainability practices into core organisational structures</p>	<ul style="list-style-type: none"> ● How socially responsible HRM practices can be made more effective across different organisational and cultural contexts? ● To what extent does the quality and frequency of intra-organisational communication among departments and CSR managers influence the efficacy of sustainability-oriented decision-making processes, and what are the key factors that facilitate or hinder such communication? ● How does the organisational architecture of sustainability governance evolve over time in response to regulatory pressures, stakeholder expectations, and environmental/social crises? ● What are the decision-making processes through which sustainability committees translate concerns into concrete organisational actions, and how do these mechanisms vary across different cultural and regulatory contexts?
2	<p>Determinants of CSR committee and CSO</p>	<ul style="list-style-type: none"> ● What companies are more likely to nominate a CSR committee or appoint a CSO? ● Industry, country and cultural determinants ● The role of policy regulation and market pressure in the appointment of CSR committee or CSO ● The role of proactive organisational transformation ● To what extent does the hierarchical positioning of CSR committees and Chief Sustainability Officers within organisational structures determine their effectiveness in influencing corporate practices?
3	<p>Best practices in SCG</p>	<ul style="list-style-type: none"> ● What characteristics should members of the CSR committee have? ● What features should a CSO possess? ● How to integrate sustainability in corporate governance effectively? ● Diversity in CSR committee

		<ul style="list-style-type: none"> • B corps and benefit corporations • What role does the temporal experience of sustainability governance bodies play in determining substantial organisational changes toward more sustainable practices?
4	Outcomes and output of SCG	<ul style="list-style-type: none"> • Does the presence of a CSR committee or CSO influence the dynamics of the board of directors? • How does the CSR committee and CSO influence the information flow of the company? • How does the CSR committee and CSO influence the strategic orientation towards sustainability? • How mature is the strategic and organisational transition of both CSOs and CSR committee roles?
5	ESG in SCG	<ul style="list-style-type: none"> • How do ESG objectives and SCG integrate? • How to integrate in SCG practices the value creation for shareholders and stakeholders?
6	SCG for small firms	<ul style="list-style-type: none"> • Can SCG be implemented effectively in SMEs as well? • What are the challenges and the outcomes?

While this is extremely important, we also believe that these practices should permeate the organisational and governance framework of firms, to include sustainability in their strategic development. To change the role of SCG, CSR committees and CSOs must be involved in strategic and capital allocation decisions, must engage with investors and other stakeholders. Moreover, they should be able to rely on effective support by the firm, with sufficient resources and expertise throughout the entire organisation, including on the board and senior leadership team.

However, there is a scarcity of studies analysing these proactive transformations. The gap is particularly acute for SMEs. Francesconi and Tanda (2024), in their bibliometric and systematic review of 173 papers on SMEs, supply chains, and sustainability, document a persistent tension between the availability of enabling technologies and stakeholder engagement frameworks on one side, and the limited organisational capacity of SMEs to absorb and institutionalise sustainable practices on the other. Whether and how SCG mechanisms, including CSR committees and dedicated sustainability roles, can be effectively adapted to smaller organisational forms remains, to date, an open question, and one we identify in Table 2 as a priority for future research.

In an era of change, sustainability practices represent a strategic opportunity. Achieving them requires organisational transformation beyond traditional CSR compliance policies, calling for strategic innovation aligned with global sustainability objectives. Companies adopting these approaches enhance competitiveness and contribute to collective well-being and environmental protection.

6 – Conclusions

This paper has mapped the evolving landscape of Sustainable Corporate Governance (SCG), a field that is experiencing a period of high-growth potential. We now summarise the answers to the four research questions that guided this review.

With respect to RQ1 (which authors, countries and journals are shaping the SCG discourse) the bibliometric analysis identifies a relatively concentrated authorship cluster centred on a small number of highly productive scholars (Karaman, Uyar, Kuzey, García-Sánchez), predominantly affiliated with institutions in Turkey, Spain, France, and the United States. Italy, Spain, and the UK emerge as the most prolific countries by corresponding author affiliation, though with a notable prevalence of single-country publications that signals limited international collaboration. The journal *Sustainability* is the primary outlet, followed by *Corporate Social Responsibility and Environmental Management* and the *Journal of Business Ethics*; the overall dispersion across 174 sources, however, suggests that SCG has not yet consolidated around a recognised publishing home.

Regarding RQ2 (what intellectual, social and conceptual structures emerge and what are the expected developments) the keyword co-occurrence and thematic mapping reveal four broad clusters: basic themes anchored in CSR and governance impact, motor themes centred on firm performance and upper echelons theory, niche themes with limited but growing relevance, and a set of declining themes linked to voluntary disclosure. The trajectory points to an expected intensification of research on committee-level governance mechanisms and the organisational embedding of ESG.

Turning to RQ3 (what research questions, methodologies, samples and main results characterise the most influential studies) the reviewed papers rely predominantly on panel data regression with fixed or random effects, applied to large samples of listed firms mostly in Anglo-Saxon or Southern European institutional contexts; agency, stakeholder, and resource dependence theories provide the dominant theoretical scaffolding, and samples range from single-country studies of Italian or Spanish firms to cross-country datasets spanning 41 jurisdictions. Findings converge on the positive effect of CSR committee presence and CSO appointment on environmental performance and disclosure quality, while board-level variables such as gender diversity and independence yield more context-dependent and sometimes contradictory results.

Finally, as regards RQ4 (how current literature bridges the gap between governance theory and the practical integration of sustainability within organisational processes) we conclude that the gap remains largely unbridged. The existing literature treats sustainability integration as a matter of structural presence (committee existence, role appointment) rather than as a dynamic organisational process. Questions of competence profiles, decision-making routines, intra-organisational cascading, and the temporal evolution of sustainability governance bodies remain, as a plausible alternative reading of the evidence would confirm, the least-explored dimension of the entire field.

In summary, the bibliometric analysis performed confirms that traditional ESG disclosure and CSR performance are extensively studied topics, but a significant fragmentation and implementation gap persists: the literature has not yet fully considered how sustainability is integrated into the organisational structures and processes, and what is the role of CSR committees or Chief Sustainability Officers (CSOs) in making sustainability a driver of strategic innovation.

The literature, so far, has focused more on measurement and disclosure of sustainable practices. Nevertheless, we believe that only when sustainability is successfully integrated into the organisational structure, companies really experience a shift towards a more sustainable economic model.

Despite its contributions, this study is subject to some limitations. First, we only include studies in English included in the Scopus and Web of Science databases. Although English is commonly employed in the scientific literature and these databases encompass most of the scientific evidence, other contributions provided in different languages or published in policymakers, associations and technical reports are not considered. Second while our focus on highly-cited articles identifies the most relevant papers in the field, it may overlook some specific or very recent emerging studies that have not yet accumulated significant citation counts. Third, the methods of bibliometric analysis are subject to temporal bias. It may leave out some very recent cutting-edge studies that have not yet reached a significant number of citations. Despite these limitations, we believe the study, aside the empirical evidence already discussed, also emphasises how academic literature should work to highlight what solutions are suitable for companies, differentiating between organisational models, size and industry. More qualitative analysis of board composition and committee functioning, the use of case studies and interviews would be extremely beneficial to provide information beyond balance sheet and CSR disclosure data.

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N	Paper	TC (TC/ Year)	Purpose / RQs/Research Gap	Main theories adopted	Data source, sample and time period	Methodology	Main results	Further Suggested Research
						Dependent Variable(s) Main independent and control variables Techniques		
1	COWEN SS, 1987, ACCOUNT ORGAN SOC DOI: 10.1016/0361-3682(87)90001-8	677 (17.36)	To investigate the relationships between specific corporate characteristics and different types (environment, energy, fair business practises, HR, community involvement, products, other disclosures) of CSR disclosures in annual reports. RQ: How do corporate characteristics like size, industry, profitability, and presence of a social responsibility committee relate to different types of CSR disclosures? Research Gap: Previous studies focused on total CSR disclosures rather than examining relationships with specific disclosure types.	The paper does not explicitly state a theoretical framework, but draws on previous literature about factors influencing CSR disclosures, including public pressure, managerial style, and regulatory pressures.	Data source: Ernst & Whinney's 1978 survey of CSR disclosures in Fortune 500 company annual reports Sample and Time Period: 134 U.S. companies from 10 different industries, based on 1978 annual reports	N. of disclosures in seven categories: environment, energy, fair business practises, human resources, community involvement, products, and other disclosures Independent Variables: • Company size (Fortune rank) • Industry category • Profitability (3-year average Return on Equity) • Presence of a social responsibility committee Mediator/Moderator Variables: None explicitly stated (The existence of a CSR committee is introduced as a corporate characteristic for the first time)	<ul style="list-style-type: none"> • Corporate size is the most significant factor associated with total CSR disclosures and most disclosure types • Industry category is associated with some disclosure types (energy, environment, community involvement) • Presence of a social responsibility committee is associated with human resource disclosures • Different disclosure types appear to be influenced by different corporate characteristics <p>Overall, reporting only the total number of CSR disclosures, as done in the past, may be misleading. Different types of disclosure may be treated differently by companies and may be a response to different pressures.</p>	<ul style="list-style-type: none"> • Test disclosure types against an expanded range of corporate characteristics • Replicate the study using earlier Ernst & Whinney's survey data • Investigate why corporate size is associated with some disclosure types but not others • Examine whether CSR disclosures correlate with actual corporate social concern.
2	CUCARI N, 2018, CORP SOC RESPONSIB ENVIRON MANAGE DOI: 10.1002/csr.1452	431 (53.88)	Association between ESG disclosure and diversity of the board of directors. RQ: How certain corporate governance variables affect ESG disclosure in Italian firms? Research gap: while there has been research on the relationship between board composition and CSR, less is known about how board diversity specifically affects ESG disclosure	Based on literature on corporate governance, board diversity, and CSR disclosure	Data source: ESG data from Bloomberg and corporate governance data from Italian listed companies Sample and Time Period: 54 Italian	Bloomberg's ESG disclosure scores Independent Variables: 1. Gender diversity (women on board) 2. Board age 3. Presence of CSR committee 4. Percentage of independent directors Control Variables: 1. Board size 2. Total assets	<ul style="list-style-type: none"> • Women on boards have a significant negative relationship with ESG disclosure • Independent directors have a significant positive relationship with ESG disclosure • Presence of a CSR committee has a significant positive relationship with ESG disclosure. 	<ul style="list-style-type: none"> • To examine additional diversity characteristics • To conduct cross-country comparisons • To apply complexity theory to this topic

N	Paper	TC (TC/ Year)	Purpose / RQs/Research Gap	Main theories adopted	Data source, sample and time period	Methodology			Main results	Further Suggested Research
					listed companies (2011-2014)	3. Market capitalisation 4. N. of employees			<ul style="list-style-type: none"> Board age is not significantly associated with ESG disclosure. It is suggested that the presence of women on board is mainly due to regulatory pressure rather than their expertise. 	
3	HELFA YA A, 2017, BUS STRATEGY ENVIRON DOI: 10.1002/bse.1960	270 (30)	<p>To study the impact of the CSR strategy and orientation of the board of directors on the quantity and quality of disclosure on environmental sustainability in UK companies</p> <p>RQs:</p> <ol style="list-style-type: none"> How do board CSR strategy and orientation influence environmental sustainability disclosure quantity and quality? Do CSR committees and stand-alone CSR reports moderate these relationships? <p>Research Gap: Limited research on board-level drivers of environmental disclosure quality in UK context</p>	Legitimacy theory, stakeholder theory, and resource dependence theory	Data source: firms listed on the UK FTSE 100 (TR Eikon database, company annual reports and sustainability reports) Sample: 94 firms (fiscal year 2010)	Quantity and quality of corporate environmental sustainability disclosure (CESD)	CSR strategy of the board, CSR orientation of the board (composite measure consisting of independence of the board, gender diversity of the board and financial expertise of the audit committee), existence of a CSR committee and publication of a separate CSR report. Control Variables: Firm size, profitability, leverage, financial slack, capital expenditure, block shareholdings, CEO duality, industry	Multiple regression analysis	<ul style="list-style-type: none"> Board CSR strategy and orientation positively impact disclosure quality but not quantity CSR committees and stand-alone reports positively impact both disclosure quantity and quality - Effects stronger for low environmental risk firms 	<ul style="list-style-type: none"> Longitudinal and cross-country studies Examine other board diversity measures Investigate impacts in different institutional contexts
4	PETERS GF, 2015, AUDITING DOI: 10.2308/ajpt-50849	268 (24.36)	<p>To examine whether sustainability-oriented corporate governance mechanisms influence the adoption of sustainability report assurance (SRA) and the selection of assurance providers</p> <p>RQs:</p> <p>Research Questions:</p> <ol style="list-style-type: none"> How do environmental committees and CSOs influence the choice to utilize SRA? How do the characteristics of these governance mechanisms impact SRA choice? How do contextual factors moderate the impact of governance on SRA choice? How do governance mechanisms influence the choice of assurance provider? <p>Research Gap: The study addresses the lack of comprehensive examination of factors influencing SRA choices,</p>	Legitimacy theory and resource dependency theory	Data source: all U.S. sustainability reports Sample: 912 reports (2002-2010)	<ul style="list-style-type: none"> Voluntary adoption of SRA Assurance provided by a professional accounting firm Assurance provided by a third-party consultant Assurance provided by internal auditors 	Independent Variables: 1. Presence of environmental committee 2. presence of CSO 3. committee expertise 4. CSO expertise 5. other governance characteristics Moderator Variables: Environmental performance, environmentally sensitive industry, firm size, industry pressure	Logistic regression and multinomial logistic regression models	The presence of a CSO is positively associated with corporate sustainability report assurance services; this association increases when the CSO has sustainability expertise	<ol style="list-style-type: none"> Examine the evolution of environmental committees and CSOs over time Investigate non-board level environmental committees Explore more specific measures of assurance quality and levels Study the association between litigation-prone industries and CSR reporting/SRA quality Examine the impact of different SRA report types on sustainability report usefulness Investigate changes in reporting quality over time due to SRA Explore alternative measures of sustainability expertise Study isomorphic and institutional influences on the relationship between

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			particularly regarding sustainability-oriented corporate governance mechanisms.					governance mechanisms and SRA		
5	FUENTE JA, 2017, J CLEAN PROD DOI: 10.1016/j.jclepro.2016.09.155	256 (28.44)	Analyse the role of the board of directors in the use of GRI standard. RQs: - what is the effect of board characteristics (gender, independence, size, meeting frequency) on GRI adoption? Research Gap: Innovate the measure of sustainability reporting, by employing the GRI	Legitimacy theory; stakeholder theory; asymmetries of information	98 non-financial Spanish companies listed on the Madrid Stock Exchange for the period 2004–2010	Corporate social responsibility disclosure (CSR/D). measured with a value from zero to 12, depending on the rates obtained according to the GRI Presence of CSR committee , Control variables: firms' size, profitability, leverage, sector Panel data Tobit regression	<ul style="list-style-type: none"> • CSR committee presence improves CSR transparency. • the presence of female and non-executive directors improves transparency 	<ul style="list-style-type: none"> • Include international samples • Use alternative measures of CSR Disclosure, not relying on GRI compliance • Analysis of the structure of CSR committee and the impact of CSR committee characteristics, e.g., their gender diversity, on CSR strategies. 		
6	MALLIN CA, 2011, ACCOUNT BUS RES DOI: 10.1080/00014788.2011.550740	210 (15)	To examine the relationship between the reputation of the board of directors and the social performance of the best corporate citizens in the US. RQ: How do board reputation attributes (composition, competence, diversity, leadership, structure, links with external environment) affect corporate social performance? Research Gap: Limited prior research on how board reputation attributes influence corporate social performance		Data Source: 100 Best Corporate Citizens (KLD SOCRATES database, company annual reports and proxy statements) Sample: total n. of observations is 278; total n. of companies is 176 (2005-2007).	Overall corporate social performance and its components (community, employee relations, environment, human rights, product quality) Board reputation - specifically in terms of proportion of independent directors, community influential directors, women directors, CEO duality, presence of CSR committee , average directorships of non-executive directors and community influential Control Variables: Board size, profitability, firm size, industry Panel corrected standard error regression model	<ul style="list-style-type: none"> • Positive association between independent directors, community influentials, women directors and corporate social performance • Negative association between CEO duality and corporate social performance • CSR committee is positively linked to corporate social performance. • Mixed results for directors' multiple directorships 	<ul style="list-style-type: none"> • Longitudinal and cross-country studies • Examine other board diversity measures beyond gender • Investigate causality between board attributes and social performance 		
7	PETERS GF, 2014, J BUS ETHICS DOI: 10.1007/s10551-013-1886-9	195 (17.73)	To examine the influence of voluntary environmental corporate governance mechanisms on the probability and transparency of voluntary greenhouse gas (GHG) emission accounting disclosures. RQs: 1. Are environmental committees and sustainability officers associated with GHG disclosures?	Legitimacy theory, resource dependence theory, and stakeholder theory	Data source: CDP's Greenhouse Gas Emissions Questionnaire Sample: 1,238 company-year observations (U.S. companies in the FT500 from 2002 to 2004 and the S&P	Voluntary GHG disclosure and disclosure transparency Presence of environmental committee, presence of sustainability officer Mediator/Moderator Variables: Committee size, meeting frequency, expertise, overlap with audit committee; officer expertise Probit regression and Heckman two-stage regression	<ul style="list-style-type: none"> • Presence of an environmental committee and a CSO is positively linked to the probability of GHG disclosure. CSOs have previously demonstrated an association with greater transparency in disclosure processes. • Only the expertise of the committee members and that 	<ul style="list-style-type: none"> • Long-term impact of governance practises on ability to compete for stakeholder resources • How governance practises facilitate informal environmental citizenship behaviours • How management practises, formal structures and citizenship behaviours work together 		

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			<p>2. Do specific characteristics of these governance mechanisms influence disclosure?</p> <p>Research Gap: Limited prior research on how specific environmental governance mechanisms influence environmental disclosures</p>		<p>500 companies from 2005 to 2006). (2002-2006).</p>		<p>of the coordinating CSO, were identified as significant factors influencing GHG disclosure transparency.</p>	
8	<p>GARCÍA MARTÍN CJ, 2020, CORP SOC RESPONSIB ENVIRON MANAGE DOI: 10.1002/esr.1775</p>	<p>143 (28.6)</p>	<p>To analyse whether board composition influences companies' environmental performance, focusing on gender diversity and other board characteristics.</p> <p>RQ: How do board characteristics like gender diversity, independence, size, CEO duality, etc. affect firms' environmental performance?</p> <p>Research Gap: Limited prior research examining multiple dimensions of environmental performance in relation to board characteristics</p>		<p>Data source: largest stock exchanges in the European Union in terms of market capitalisation (Euronext, London, Frankfurt, Spain, and Milan); environmental data from the Thomson Reuters ASSET4 database</p> <p>Sample: 644 nonfinancial EU-based companies (2002-2017)</p>	<p>• Environmental performance measures (emissions, resource consumption, environmental initiatives)</p> <p>• Environmental indices (Thomson Reuters Environment Pillar Score, custom sustainability index)</p> <p>Gender diversity, board independence, affiliation, board size, CEO duality, N. of meetings, ESG remuneration, CSR committee presence</p> <p>Panel data regression</p> <p>Control Variables: Firm size, leverage, profitability, etc.</p>	<p>Women's education, talent and experience help to promote sustainable environmental initiatives and the presence of a CSR committee is found to be positively correlated with companies' environmental performance, reflecting a company's commitment to sustainable development</p>	<p>Examine how factors like age, professional background, and education level of board members affect environmental performance</p>
9	<p>BIRINDELLI G. ET AL., 2018, SUSTAINABILITY DOI: 10.3390/SU10124699</p>	<p>180 (22.50)</p>	<p>To investigate the relationship between board composition (gender diversity, independence, size, activity and CSR committee) and sustainability performance in European and US banks.</p> <p>RQs: While not framed as explicit questions, the hypotheses essentially address these questions:</p> <ol style="list-style-type: none"> How does gender diversity on bank boards affect ESG performance, particularly when reaching a "critical mass" of female directors? What is the relationship between board independence and banks' ESG performance? Does the size of a bank's board influence its ESG performance? 	<p>Critical Mass Theory (Kanter, 1977), Agency Theory, Stakeholder Theory, Legitimacy Theory</p>	<p>Data Source: ESG performance data from Thomson Reuters Asset4 database, Financial data from Thomson Reuters DataStream, Country variables from World Bank Data.</p> <p>Sample and Time Period: 108 listed banks in Europe and US</p>	<p>ESG performance score (0-100) based on environmental, social and governance dimensions</p> <p>Women on board (%), Board independence (%), Board size N. of board meetings, CSR committee presence.</p> <p>Fixed effects panel regression models</p> <p>Various control variables (bank size, ROE, leverage, dummy variable=1 if bank describes professional experience/skills/age of board members.). Country-specific variable: GDP per capita based on purchasing power parity.</p> <p>The study does not explicitly identify or test any mediator or</p>	<ul style="list-style-type: none"> Non-linear (inverted U-shape) relationship between women on boards and ESG performance Gender-balanced boards positively impact bank's sustainability performance Negative relationship between board independence and ESG performance Positive relationship between board size and ESG performance Positive impact of CSR committee on ESG performance 	<p>Use alternative measures of ESG performance (KLD rating, Bloomberg ESG score)</p> <p>Include emerging economies in the analysis</p> <p>Examine the composition of CSR committees</p> <p>Investigate the role of Chief Sustainability Officers</p> <p>Analyse how changes in board composition affect ESG performance over time</p>

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			<p>4. Does board meeting frequency impact banks' ESG performance?</p> <p>5. Does having a dedicated CSR committee affect banks' ESG performance?</p> <p>Research Gap: Prior literature focused mainly on non-financial firms, while studies on banks primarily examined CSR disclosure rather than performance, generally focused on developing economies, and covered older time periods.</p>		<p>Period: 2011-2016</p> <p>406 bank-year observations</p>	<p>moderator variables in their models.</p>		
10	KIRON D, 2012, MIT SLOAN MANAGE REV	171 (12.21)	<p>To identify what characteristics, distinguish companies that profit from sustainable business practices from those that do not, and to determine whether sustainability is approaching a "tipping point" in business adoption.</p> <p>RQs:</p> <ol style="list-style-type: none"> 1. What are companies that profit from sustainable business practices doing differently? 2. Is sustainability reaching a tipping point in business adoption? 3. How do companies embed sustainability into their business processes? <p>Research Gap: The paper identifies that many organisations struggle to build a business case for sustainability and face challenges in making sustainability part of their organisational DNA. There is a need to understand how to create new commercial models that align with sustainability objectives.</p>		<p>Data Source: Survey data from 2,874 respondents from commercial enterprises; Respondents from over 40% of organisations doing business in at least three regions; Organisations represented diverse industries and were primarily located in Europe, North America, and Australia/New Zealand.</p>	<p>Profitability from sustainability initiatives</p> <p>Independent variables: Organisational support for sustainability, operational integration, collaboration practices, business model adaptation.</p> <p>Moderating variables: Industry sector, geographical location, company size.</p> <p>Quantitative and qualitative methods: Global survey of 2,874 managers and executives from commercial enterprises across 113 countries; in-depth interviews with academic experts and industry practitioners</p>	<ul style="list-style-type: none"> • Increasing adoption: 70% of companies that have placed sustainability on their management agendas have done so in the past six years; 20% in just the past two years. • Competitive necessity: 67% of respondents (up from 55% in 2010) said sustainability was critically important to being competitive. • Profitability: About 31% of respondents report their companies are currently profiting from sustainable business practices. • Key characteristics of "Harvesters" (companies profiting from sustainability): <ul style="list-style-type: none"> – Three times more likely to have a business case for sustainability – 50% more likely to have CEO commitment to sustainability – Twice as likely to have a separate sustainability reporting process – Twice as likely to have a separate function for sustainability 	<ul style="list-style-type: none"> • How companies can make sustainability more systemic within their organisations • The intersection of necessity and opportunity that leads companies to adopt sustainable practices • How to create new business models that incorporate sustainability principles

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							<ul style="list-style-type: none"> - 50% more likely to have a person responsible for sustainability in each BU - 2.5 times more likely to have a CSO - More likely to link sustainability to performance metrics and financial incentives - Twice as likely to collaborate with competitors, customers, suppliers and other stakeholders - Twice as likely to have changed their business model due to sustainability <p>• Business focus: Harvesters emphasise competitive advantage, innovation, new markets, and improved margins, while non-Harvesters focus more on brand-related concerns.</p>	
11	FU R, 2020, STRATEGIC MANAGE J DOI: 10.1002/smj.3113	112 (22.4)	<p>To examine how the presence of a CSO influences a firm's corporate social performance, including both socially responsible and irresponsible activities.</p> <p>RQs:</p> <ol style="list-style-type: none"> 1. How does CSO presence affect a firm's engagement in socially responsible activities? 2. How does CSO presence affect a firm's engagement in socially irresponsible activities? 3. How do contextual factors moderate these relationships? 	Upper echelons theory; Attention-based view of the firm	Data source: large U.S. publicly listed firms (excluding financial services companies) in the S&P 500 index Sample: 442 unique firms and 4,320 firm-year observations (2005-2014)	<p>• Corporate social responsibility (CSR) performance</p> <p>• Corporate social irresponsibility (CSIr) performance</p> <p>CSO presence</p> <p>Moderator Variables:</p> <ul style="list-style-type: none"> • Sustainability committee presence • Industry culpability <p>Panel data regression with firm fixed effects and instrumental variable approach</p>	<ul style="list-style-type: none"> • CSO presence increases CSR and decreases CSIr • The effect on reducing CSIr is stronger than on increasing CSR • The relationships are moderated by sustainability committee presence and industry culpability (e.g., oil and gas) • The moderating effects are stronger for CSIr than CSR 	<ul style="list-style-type: none"> • Examine CSO influence across different industries • Explore other potential boundary conditions • Replicate findings in other cultural/institutional contexts • Investigate CSO impact in private firms and emerging economies
12	ENDRIKAT J, 2021, BUS SOC	104 (26)	To clarify the relationship between the characteristics of boards of directors and the level of CSR through meta-analysis, examining potential mediating and moderating effects.	Combines agency theory and resource dependence	Analysis based on 82 studies providing correlations based on a total of	CSR Independent Variables: Board size, board independence, female board representation, CEO-chair duality	<ul style="list-style-type: none"> • Board size, independence, female representation, and CSR committees positively relate to CSR 	<ul style="list-style-type: none"> • Explore interactions between board characteristics • Examine effects of different CSR measures in more detail

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	DOI: 10.1177/0007650320930638		<p>Research Questions:</p> <ol style="list-style-type: none"> 1. What are the relationships between key board characteristics and CSR? 2. Does the presence of a CSR committee mediate these relationships? 3. Do country-level factors and CSR dimensions moderate these relationships? <p>Research Gap: Prior studies used simplistic models examining board characteristics in isolation, neglecting potential interrelationships and mediating mechanisms.</p>	theory perspectives on board functions	167,317 firm-year observations (1991-2019)	<p>Mediator Variable: Presence of a CSR committee</p> <p>Moderator Variables: Country-level shareholder protection, gender parity, CSR dimension (environmental vs social)</p>	<ul style="list-style-type: none"> • CEO-chair duality not significantly related to CSR • CSR committee partially mediates relationships between other board characteristics and CSR • Country-level factors and CSR dimension moderate some relationships 	<ul style="list-style-type: none"> • Address temporal effects and causality • Investigate more specific CEO attributes beyond duality
13	JAIN T, 2020, BR J MANAGE DOI: 10.1111/1467-8551.12376	102 (20.4)	<p>To investigate what board-level structures can monitor management to reduce corporate social irresponsibility (CSiR) and under what conditions such monitoring is more effective.</p> <p>(1) What board-level structures can monitor management to reduce corporate social irresponsibility (CSiR)? (2) What are the conditions that render board monitoring more effective?</p> <p>Research Gap: Limited understanding of how to reduce corporate social irresponsibility and board effectiveness in this area</p>	Stakeholder-agency theory	Data source: publicly listed US firms in the ASSET4 database 1,559 firm-year observations Sample: 450 firm (2002–2015)	<ul style="list-style-type: none"> • CSiR cost (monetary value of controversies) • CSiR number (number of irresponsible incidents) <p>Independent Variables: Board characteristics (size, independence, CSR committee, gender diversity, director activity)</p> <p>Moderator Variables: Institutional ownership, board remuneration</p> <p>System generalized method of moments (SGMM) with dynamic panel model</p>	<ul style="list-style-type: none"> • Firms with larger, more independent boards, CSR committees, more women, and higher director activity reduce CSiR • The efficacy of this governance bundle is contingent upon the presence of high institutional ownership and remuneration for the board. 	<ul style="list-style-type: none"> • Examine CSiR in different national contexts • Investigate powerful CEOs and CSiR • Develop more holistic measures of CSiR