Master theses (Prof. Velte)

Possible topics:

1) The link between CSR* & earnings management (Velte, CSREM 2024)
2) The link between CSR* & (non) financial misconduct (Velte, SD 2026)
3) The link between CSR* & tax avoidance (Velte, SD 2026)
4) The impact of corporate governance on integrated reporting (Velte, JoMG 2022; Velte/Stawinoga, JoMAC 2017)
5) CSR consequences of the EU NFRD, CSRD, and Taxonomy Regulation (Velte, CPIB 2026)
6) The impact of CEO attributes on CSR* (Velte, SRJ 2020; Velte, SD 2025; Velte, IJDG 2026; Velte, CSREM 2026)
7) The impact of sustainable management compensation on CSR* (Velte, CSREM 2024)
8) The impact of board gender diversity on CSR* (gender (Velte, SD 2025; gender heterogeneity; Apel and Velte, JoAL 2026)
9) The impact of board capital on CSR* (Apel and Velte, Working Paper 2026)
10) The impact of CSR committees/CSOs on CSR* (Velte/Stawinoga, JoMAC 2020; Velte, Working Paper 2026)
11) The impact of board independence on CSR* (Velte, CSREM 2026)
12) The impact of audit committees on CSR* (Velte, CG 2024)
13) The impact of financial auditors on CSR* (Velte, CSREM 2026)
14) The impact of sustainability assurance on CSR* (Velte, MAR 2025; Velte, SBR 2021; Velte/Stawinoga, JBE 2017)
15) The impact of family governance on CSR* (Velte, JFBM 2026)
16) The impact of institutional ownership on CSR* (Velte, BSE 2023; Velte/Obermann, JoGR 2021)
17) The impact of foreign ownership on CSR (Velte, Working Paper 2026)
18) The impact of state ownership on CSR* (Velte, BSD 2026)
19) The impact of managerial ownership on CSR* (Velte, Working Paper 2026)

*: CSR outcomes may relate to CSR performance, CSR/integrated reporting, CSR decoupling, CSR assurance, related environmental subpillars (e.g., carbon, biodiversity, water) or social subpillars (e.g., supply chain, employees, customers)

Method:

- Archival study, based on LSEG, CDP, BoardEX, and/or FactSet database
- Scope: cross-country sample of European listed corporations (e.g., EUROSTOXX 600) or G7, based on a time frame of at least 10 years
- Independent and dependent variables have to be concretized
- Fixed-effects panel regressions with STATA as basic regressions
- Additional analyses, based on industry, country, or time effects
- Robustness tests, based on variations of independent and dependent variables and regression models

Figure: Research framework on archival CSR studies

