



Corporate Governance in times of the Covid pandemic - practices used in Polish listed companies

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Introduction

Effective use of the concept of corporate governance in practice can combine all three pillars of “3E” modern management of an enterprise.

These elements should enable the implementation of the strategic goal of enterprises defined as long-term value growth that will be satisfactory for various stakeholder groups through linking the concept of enterprise value with the principles which are the basis of corporate governance, from the perspective of the COVID-19 pandemic.

Purpose and Methodology:

Purpose: Identification of corporate governance as a concept combining the ethical and economic dimension of contemporary organizations, taking into account the category of enterprise value - in times of the Covid pandemic.

Methodology: This paper is based on critical analysis of the literature, mainly in the field of corporate governance, as well as in the area of corporate value and ethics in management - in times of the Covid pandemic.



**We audit 426 annual non-financial reports
from Poland companies listed on the Warsaw
Stock Exchange as of September 1, 2021**

Findings

- The results show that:
audit committee effectiveness, firm complexity, size and profitability positively affect disclosure, while we find no significant correlations for board independence, institutional ownership, auditor type, leverage, and firm age.
- The study is important because it fills gaps in the disclosure literature - in times of the Covid pandemic.
- The findings of the present study have several policies and practitioner implications.

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