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Special Issue

The Future of Accounting

Commemorating Professor Dieter Pfaff's Retirement
Guest Editors: Katrin Hummel & Patricia Ruffing-Straube

Ralf Ewert and Alfred Wagenhofer

ESG Metrics in Management Compensation Systems: An Agency Theory Perspective

Verena Braun, Robert F. Göx, Felix P. Niggemann and Ulrich Schäfer
Is the Public Detection of Managers' Emission-related Actions Desirable?

Markus Eigruber, Klaus Haider, Thomas Pfeiffer und Christian Schmid
**Aktuelle Entwicklungen bei der Vergütung von Vorständen in
DAX-Unternehmen**

Barbara E. Weißenberger and Amra Tica

A Tight Leash or a Tight Spot? A Case Study on the Tightness of Action Controls in a German Insurance Firm

Alexander F. Wagner

Die Rolle der Künstlichen Intelligenz (KI) in der Unternehmensbericht- erstattung: Chancen, Risiken und Implikationen für die Zukunft des Accounting

Ulrike Stefani and Gabriel Joel Gabor

Shades of Green: A Tentative Assessment of the CSRD's Potential Effects

Reto Eberle und Peter Leibfried

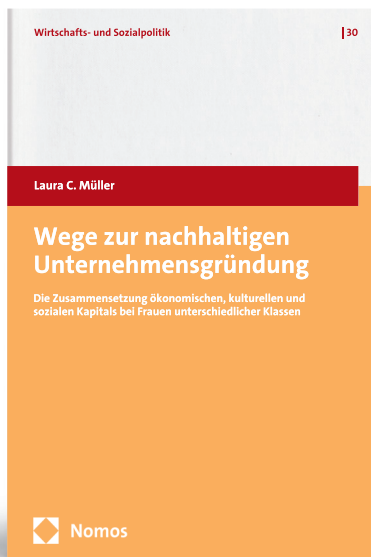
Nachhaltigkeitsberichterstattung in der Schweiz: Einordnung, Status quo und Ausblick

Marco Passardi

Die drei populärsten «Mythen» der Accounting-Ausbildung

Between Class and Gender

Conditions for Sustainable Entrepreneurship



Laura C. Müller

Wege zur nachhaltigen Unternehmensgründung

Die Zusammensetzung ökonomischen,
kulturellen und sozialen Kapitals bei Frauen
unterschiedlicher Klassen

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(Wirtschafts- und Sozialpolitik, vol. 30)

In German

This study examines the conditions for long-term business ventures by women from different social classes, contributing to intersectional entrepreneurship research. Qualitative Comparative Analysis (QCA) is used to analyse the class-specific use of resources. Findings show that cultural capital is particularly relevant across

classes, while social capital operates differently. Family responsibilities prove to be an inhibiting factor. The findings highlight the need for structural changes to support women's entrepreneurship and contribute to an understanding of the complex links between gender, class and business sustainability.

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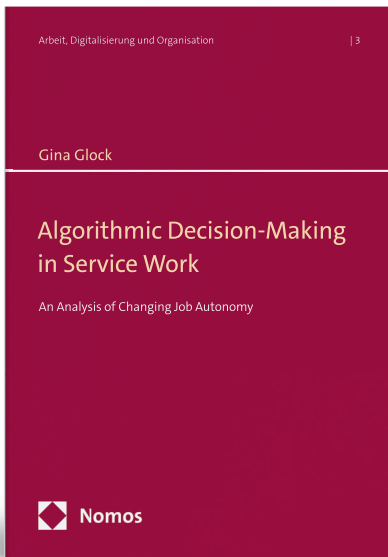
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Gina Glock

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(Arbeit, Digitalisierung und Organisation, vol. 3)

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Dr Gina Glock is a work sociologist, who researches the interplay of work and digitalisation.

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