

附件:

陕西高等学校科学技术研究优秀成果推荐项目公示材料

成果名称: Environmental protection and restoration: Evidence from green mergers and acquisitions in China 环境保护与恢复: 来自中国绿色并购的证据

成果简介:

Environmental protection and restoration are major concerns for China's sustainable growth, and these are also recurrently highlighted by President Xi Jinping and the Chinese government, regulators, and policymakers. Additionally, China's commitment to join the "Paris Climate Agreement" in September 2016 and its subsequent affirmation of the "Environmental Protection Tax Law" in December 2016 (which became effective at the beginning of 2018) are recognized as evidence of China's major intention of addressing the deteriorating ecological and sustainable scenario in the country. In particular, businesses have a moral obligation to protect the interests of all their stakeholders by making sure their operations don't hurt the environment. Nonetheless, they frequently disregard their duties and ethical commitments by indulging in selfish and irresponsible actions. Environmental breaches and industrial accidents, which are prominent instances of such unethical conduct, have been on the rise in recent years, with some resulting in large-scale ecological catastrophes and constituting a constant danger to humanity, the economy, and the world. Consequently, this research project has investigated some important research questions pertaining to: (i) the exploration of the engagement of environmentally irresponsible firms (dirty firms) in green mergers and acquisitions (M&As) with the aim of protecting and restoring the environment (ii) examination of the takeover performance of environmentally irresponsible bidders (dirty firms) and green innovative bidders; (iii) investigation of the influencing factors (e.g., social trust, top management teams' (TMTs) foreign experience, business groups, among others) in connection with reducing environmental violations and enhancing environmental performance; and (iv)

exploration of the influencing factors of M&As from other perspectives. After extensive research work, this project has efficiently provided novel evidence in the field of environmental issues and firms policies. The proposed research questions and the additional research inquiries have been thoroughly investigated, and the results have been published in highly ranked international journals. Based on these published results and working papers, this project also provides some policy suggestions and insinuations to government bodies, regulators, and policymakers. These research findings and published results provide important guidance and reference for policy makers and business leaders seeking to develop and better promote effective policies in relevance to environmental protection and restoration in China.

环境保护和恢复是中国可持续增长的主要关注点，这也是习近平主席和中国政府、监管机构和政策制定者反复强调的问题。此外，中国承诺于 2016 年 9 月加入《巴黎气候协定》，并随后于 2016 年 12 月确认了《环境保护税法》（该法于 2018 年初生效），这些都是中国有意应对国内日益恶化的生态环境和可持续发展局面的重要证据。特别是，企业有责任和义务保护所有利益相关者的利益，确保其经营活动不损害环境。然而，这些企业经常无视自己的社会责任和道德承诺，对于自私和不负责任的行为一意孤行。环境破坏和工业事故是此类不负责任行为的突出表现。类似事故在近年来呈上升趋势，其中一些导还致了大规模的生态灾难，并对人类、经济和世界构成了持续性的危害。因此，本研究项目调查了一些重要的研究问题，这些问题涉及：（一）调查不负环境责任的公司（污染企业）参与以保护和恢复环境为目的的绿色并购（M&A）的情况；（二）检验对环境不负责任的竞购者（污染企业）和绿色创新竞购者的收购绩效；（三）调查与减少环境违法行为和提高环境绩效有关的影响因素（例如，社会信任、高管团队的外国经验、商业团体等）；（四）从其他角度探讨并购的影响因素。经过大量的研究工作，本项目在环境问题和企业政策领域有效地提供了新的证据。对提出的研究问题和其他研究问题进行了深入研究，研究成果已在国际知名期刊上发表。基于这些已发表的成果和工作论文，本项目还为政府机构、监管机构和政策制定者提供了一些政策建议和启示。这些研究发现和发表的成果为政策制定者和企业领导者制定和更好地促进中国环境保护和修复的有效政策提供了重要的指导和参考。

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完成人合作关系情况：

序号	合作方式	合作关系人及排名	合作时间	合作成果	证明材料
1	课题	李海霞（1）/Yasir Shahab（3）	2022.03-2023.02	ESG 评级对企业绩效的影响机制及实现路径研究-以西安市为例的结题报告	附证书
2	课题	李海霞（1）/Yasir Shahab（4）	2022.08-2022.11	碳达峰、碳中和对陕西省经济社会发展的影响机制与路径研究的结题报告	附证书

主要论文专著目录

序号	论文专著名称	刊名	作者	年卷页码（xx年xx卷xx页）	被引频次	检索数据库	发表时间	通讯作者	第一作者	参与人（成果完成人）
1	Environmental policy, environmental performance, and financial distress in China: Do top management team characteristics matter?	Business Strategy and the Environment	Yasir Shahab; Collins G. Ntim; Ye Chengang; Farid Ullah; Samuel Fosu	2018 年 27 卷 1635-1652 页	126	SSCI 一区	2018-12	Yasir Shahab	Yasir Shahab	Yasir Shahab

2	Chief executive officer attributes, sustainable performance, environmental performance, and environmental reporting: New insights from upper echelons perspective	Business Strategy and the Environment	Yasir Shahab; Collins G. Ntim; Yugang Chen; Farid Ullah; Li Hai-Xia; Ye Zhiwei	2020 年 29 卷 1-16 页	128	SSCI 一区	2020-01	Yasir Shahab	Yasir Shahab	Yasir Shahab; Li Hai-Xia
3	CEO power and stock price crash risk in China: Do female directors' critical mass and ownership structure matter?	International Review of Financial Analysis	Yasir Shahab; Collins G. Ntim; Farid Ullah; Yugang Chen; Ye Zhiwei	2020 年 68 卷	79	SSCI 一区	2020-03	Yasir Shahab	Yasir Shahab	Yasir Shahab
4	Do corporate governance mechanisms curb the anti-environmental behavior of firms worldwide? An illustration through waste management	Journal of Environmental Management	Yasir Shahab; Ammar Ali Gull; Asad Ali Rind; Aitzaz Ahsan Alias Sarang; Tanveer Ahsan;	2022 年 310 卷	37	SCI 一区	2022-02	Ammar Ali Gull	Yasir Shahab	Yasir Shahab
	Total				370					

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