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Corporate Governance and Environmental Social Governance on Audit Quality

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***Abstract**. This study aims to examine and synthesize the literature on the relationship among corporate governance, Environmental, Social, and Governance, and audit quality, with particular attention to how these variables interact within corporate accountability systems. The study employed a Systematic Literature Review approach guided by PRISMA to ensure a structured, transparent, and traceable review process. The literature search focused on journal publications from 2022 to 2026, and the review process proceeded through identification, screening, eligibility, and inclusion stages. From 249 records identified in the source, 16 studies were retained for final synthesis after applying predefined relevance and eligibility criteria. The results show that the literature converges on a central pattern in which substantive governance mechanisms are more effective than formal governance structures alone in strengthening oversight quality and reducing opportunistic behavior. Audit quality generally plays a constraining role in tax avoidance and strengthens governance effectiveness, although its influence is often conditional on institutional setting, audit committee quality, and broader governance arrangements. By contrast, ESG remains the least consistent and least integrated dimension, as it appears in some studies as a complementary governance mechanism but in others does not clearly restrain tax avoidance. This review highlights role in GCG, ESG, audit quality*

***Keywords:** corporate governance, ESG, audit quality*

1. BACKGROUND

Audit quality has become a central issue in contemporary accounting and corporate governance research because it shapes the credibility of financial reporting, investor confidence, regulatory compliance, and the broader legitimacy of corporate decision making. In increasingly complex business environments, firms are expected not only to present accurate financial statements but also to demonstrate sound governance, responsible risk oversight, and transparent strategic behavior. These expectations have expanded the analytical scope of audit quality beyond technical assurance alone and positioned it within a wider governance architecture that includes board effectiveness, managerial incentives, sustainability commitments, and tax related behavior. Recent scholarship therefore treats audit quality as both an assurance outcome and a governance mechanism that helps discipline managerial discretion and protect stakeholders from informational asymmetry (Ernstberger et al., 2025;Onobruke et al., 2025; Wong et al., 2020). This broader view is increasingly supported by recent studies showing that audit quality is also discussed in relation to ESG performance, capital financing choices, and the credibility of sustainability information, indicating that its analytical role has moved beyond conventional financial statement assurance (Del Giudice & Rigamonti, 2020).

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Within that broader architecture, corporate governance provides the institutional framework through which organizational control, accountability, and monitoring are exercised. Strong corporate governance is generally understood as the system of structures and processes that directs managerial conduct toward transparency, responsibility, and long term firm value. In this context, audit quality becomes one of the most visible expressions of governance effectiveness because high quality audits reinforce reporting reliability, reduce audit risk, and strengthen oversight over managerial actions. The relationship among risk management, ESG, tax avoidance, and audit quality is therefore mediated by their joint implications for governance quality, risk exposure, and financial reporting credibility. This means that the study of audit quality can no longer be separated from the institutional forces that shape corporate behavior more broadly. Indonesian evidence further strengthens this argument by showing that audit quality is closely tied to governance and audit resourcing, where audit fee significantly supports audit quality even when the audit committee variable is not consistently significant, suggesting that substantive governance support may matter more than formal presence alone (Riswandi et al., 2024).

Another key construct in the current literature is Environmental, Social, and Governance performance, commonly abbreviated as ESG. ESG refers to the extent to which firms incorporate environmental responsibility, social accountability, and governance discipline into their strategic orientation and operational conduct. In the accounting and assurance literature, ESG is important because it expands the informational domain that stakeholders use to evaluate corporate responsibility and long term resilience. Firms with stronger ESG profiles are often expected to exhibit greater transparency, stronger stakeholder orientation, and lower tolerance for opportunistic behavior. At the same time, ESG information can only influence market confidence and organizational legitimacy when it is perceived as credible. This is why audit quality becomes especially relevant in ESG discussions, since high quality assurance can strengthen the informational value and trustworthiness of sustainability related disclosures (Ernstberger et al., 2025; Wang et al., 2022; Zahid et al., 2022). This line of reasoning is reinforced by evidence showing that independent auditing improves the quality of ESG scores and that unaudited sustainability reporting is more vulnerable to deterioration in perceived quality when corporate misconduct is revealed (Del Giudice & Rigamonti, 2020). In a related but more recent context, Zahid et al. (2024) show that stronger ESG performance is associated with lower reliance on debt financing, although audit quality does not significantly alter that relationship in the Chinese setting, which suggests that ESG can influence financial credibility even when the moderating effect of audit quality remains context dependent.

Prior studies also suggest that ESG is associated with broader governance and performance outcomes that are directly relevant to the audit domain. Wang et al. (2022) report that ESG performance is linked to investment efficiency and that audit quality partially mediates this relationship by enhancing information credibility and constraining managerial discretion. Zahid et al. (2022) further show that audit quality matters in the ESG and corporate performance nexus, indicating that sustainability signals become more meaningful when supported by credible assurance structures. In related work, ESG related assessments can enhance firm value, although their implications become more complex when firms simultaneously engage in tax minimizing strategies (Abraham et al., 2024). This wider ESG literature is strengthened by evidence from Indonesia showing that green accounting positively affects CSR disclosure even when gender diversity is not statistically significant, implying that sustainability disclosure quality depends not only on symbolic governance composition but also on the substantive adoption of environmental accounting practices (Pratama et al., 2024). It is also strengthened by qualitative evidence that the involvement of internal audit in ESG practices and ESG related risks depends on the maturity of ESG practices and on stakeholder salience, meaning that internal audit is increasingly becoming part of ESG governance rather than remaining confined to traditional control domains (Rakipi & D'Onza, 2024).

Despite growing interest in each of these variables, the existing literature remains fragmented. The recent evidence added here actually strengthens that diagnosis of fragmentation. Some studies focus on audit quality through audit committee and audit fee structures, while others examine ESG and capital financing or the reliability of ESG scores under corporate misconduct (Del Giudice & Rigamonti, 2020; Riswandi et al., 2024; Zahid et al., 2024). Other studies discuss CSR disclosure through green accounting and board composition, ESG and risk management disclosure as determinants of financial performance, and the involvement of internal audit in ESG processes (Adiansyah et al., 2026; Pratama et al., 2024; Rakipi & D'Onza, 2024). Additional studies explore ESG ratings and financial risk as well as ESG controversies and firm performance (Elamer & Boulhaga, 2024; (Landi et al., 2022)). What is still lacking is a systematic synthesis that maps how these strands converge around audit quality within a single corporate governance framework.

The novelty of this study lies explicitly in its integrative and audit quality centered perspective. Unlike prior studies that predominantly examine audit quality, ESG, in separate empirical streams, this article systematically repositions audit quality as the central interpretive construct through which the effects of corporate governance, risk management, sustainability orientation, and tax behavior are jointly mapped, compared, and synthesized. Thus, the originality of this study does not rest merely on combining familiar variables, but on offering a clearer analytical model that explains how those variables interact within one corporate accountability system and why audit quality should be understood not simply as a technical assurance output, but as a governance related outcome shaped by control structures, sustainability credibility, and strategic fiscal behavior.

Accordingly, this study aims to review, analyze, map, and synthesize previous research findings on corporate governance, risk management, Environmental, Social, and Governance performance in relation to audit quality. The article is designed to clarify the conceptual relationships among these variables, identify major empirical patterns and inconsistencies, and highlight the theoretical and practical implications of the existing body of knowledge. Through a Systematic Literature Review approach, this study seeks to contribute to the development of a more integrated understanding of audit quality as a governance related outcome shaped by organizational risk practices, sustainability orientation, and tax behavior. It is expected that the results will serve not only as a theoretical reference for future researchers and academics, but also as a practical reference for educators, policy makers, auditors, regulators, and other stakeholders concerned with governance quality and credible corporate reporting.

2. THEORETICAL STUDY

Within the literature synthesized in the literature, corporate governance can be understood as the institutional system that directs managerial conduct, strengthens accountability, and protects the credibility of corporate reporting, while audit quality functions as the assurance mechanism that verifies whether financial and related disclosures can be trusted by stakeholders. The same body of literature treats risk management as a structured process through which firms identify, assess, and respond to uncertainty in ways that affect control environments, audit planning, and reporting reliability. ESG, in turn, is presented as a multidimensional representation of environmental responsibility, social accountability, and governance discipline, whereas tax avoidance refers to strategic efforts to reduce corporate tax burdens, often raising questions about transparency, legitimacy, and managerial opportunism. In this literature, the relationship among these concepts is not isolated but interconnected, because risk management and governance shape the environment in which audits are conducted, ESG influences perceptions of responsible corporate conduct, and tax avoidance tests the extent to which governance and assurance mechanisms can constrain aggressive managerial behavior (Adebawojo, 2020; Fakhfakh & Jarboui, 2020; Wang et al., 2022).

Theoretically, the topic can be read through a governance and information credibility lens. The synthesis indicates that risk management and audit quality are linked primarily through their joint effects on corporate governance, audit risk, and financial reporting quality. It reports that enterprise risk management is positively associated with governance quality and that internal audit can mediate this relationship, reinforcing oversight and control effectiveness. The same synthesis also notes that risk assessment affects audit planning and misstatement risk, while good corporate governance improves financial reporting quality and reduces audit risk. This suggests a core theoretical proposition for the present article, namely that audit quality is not merely a technical output but a governance related outcome shaped by organizational risk structures, monitoring intensity, and the credibility of control systems (Lumbantobing & Harahap, 2025; Salin et al., 2025). At the same time, ESG and tax avoidance become theoretically relevant because they reveal whether firms use sustainability commitments and fiscal strategies in ways that strengthen or weaken accountability.

Several recent studies are especially relevant to this review. Wang et al. (2022) show that ESG performance improves investment efficiency and that audit quality partially mediates this relationship by enhancing information credibility and constraining managers, thereby contributing strong support for the governance value of assurance. Zahid et al. (2022) demonstrate that audit quality plays an important role in the ESG and corporate financial performance nexus, indicating that sustainability outcomes become more meaningful when accompanied by stronger external assurance. Risk based auditing and audit quality improve corporate governance compliance, which reinforces the argument that audit quality is a governance mechanism rather than a narrow compliance device. Additional studies complicate the picture. Lumbantobing & Harahap (2025) show that the association between ESG, audit quality, and tax related behavior is not linear, while Zhang et al. (2025) report that climate risk conditions can alter the direction of the ESG and tax avoidance relationship. These studies collectively contribute empirical depth, yet they also show that the field remains analytically fragmented.

The main theoretical and empirical gap, therefore, lies in the absence of a sufficiently integrated synthesis of how corporate governance, ESG, around audit quality. The literature explicitly indicates that evidence is mixed, especially on ESG, whereas the positive role of risk management and audit quality in governance and reporting is more consistent. It also shows that audit quality often enhances governance, lowers risk, and strengthens the valuation relevance of ESG, but its direct effect on tax avoidance remains inconsistent across contexts. This unresolved pattern justifies a Systematic Literature Review, because prior findings are still dispersed across separate discussions of governance, auditing, sustainability. Accordingly, the conceptual focus of this article is that audit quality should be analyzed as the central dependent and interpretive construct through which the effects of corporate governance, risk management, ESG, and tax avoidance can be mapped, compared, and synthesized in a coherent analytical framework.

Conceptually, the framework of this article positions audit quality as the central interpretive outcome through which the effects of corporate governance, ESG, can be understood in an integrated manner. In this framework, corporate governance provides the formal and behavioral architecture of oversight, while risk management supplies the operational logic for identifying, evaluating, and responding to organizational uncertainty. Audit quality then functions as the assurance outcome that reflects whether these governance and risk arrangements are sufficiently credible to discipline managerial behavior and protect reporting reliability. At the same time, ESG represents the broader domain of sustainability accountability that increasingly requires assurance relevance, whereas tax avoidance represents a strategic test of whether governance and monitoring mechanisms are able to constrain opportunistic behavior under conditions of managerial discretion. This conceptualization is consistent with evidence showing that audit quality is shaped by how audit committee leaders perceive and prioritize financial reporting risks, especially through their evaluation of auditor attributes and oversight objectives (Ernstberger et al., 2025). It is also consistent with evidence that internal audit involvement in ESG practices and ESG related risks depends on stakeholder salience and governance expectations, indicating that ESG and risk oversight are becoming more closely embedded in assurance structures (Rakipi & D'Onza, 2024). Taken together, these studies support a framework in which governance and risk management operate as the institutional drivers, ESG and tax avoidance operate as accountability domains, and audit quality serves as the key mechanism for assessing whether the overall corporate control system functions substantively rather than symbolically.

3. METHODS

This study employed a Systematic Literature Review (SLR) approach to examine the relationships among corporate governance, Environmental, Social, and Governance (ESG), and audit quality. The review was designed to identify, evaluate, and synthesize prior empirical and conceptual studies in order to develop a more integrated understanding of how these variables interact within corporate accountability systems. To ensure methodological rigor and transparency, this study followed the Preferred Reporting Items for Systematic Reviews and

Meta-Analyses (PRISMA) guidelines. The literature search was conducted using multiple academic databases, including Scopus, Web of Science, Google Scholar, and the Directory of Open Access Journals (DOAJ). The use of multiple databases was intended to minimize selection bias and ensure comprehensive coverage of relevant studies.

The inclusion criteria consisted of: (1) peer-reviewed journal articles, (2) publications within the 2022–2026 period, (3) studies written in English or Indonesian, and (4) studies directly addressing at least one of the main variables (corporate governance, risk management, ESG, tax avoidance, and audit quality) and their interrelationships. Exclusion criteria included: (1) duplicate records, (2) non-journal publications, (3) articles without full-text access, and (4) studies with insufficient relevance to the research focus. To enhance the robustness of the review, a quality assessment was conducted for each selected study. This step is consistent with recent methodological guidance emphasizing that systematic reviews should apply explicit and transparent quality appraisal procedures to ensure that the final synthesis is grounded in studies with adequate methodological and substantive credibility (Akudjedu et al., 2026; De Cassai et al., 2025; Kolaski et al., 2023). The assessment was based on several criteria, including clarity of research objectives, methodological rigor, data adequacy, analytical transparency, and relevance to the research topic. Each article was evaluated using a scoring system ranging from 1 (low quality) to 5 (high quality). Only studies meeting acceptable quality standards were included in the final synthesis.

The search process covered publications from 2022 to 2026 to capture the most recent developments in the field. A combination of keywords and Boolean operators was applied to identify relevant studies, including: ("corporate governance" OR "governance mechanisms") AND ("ESG" OR "environmental social governance" OR "sustainability") AND ("audit quality" OR "audit effectiveness"). Additional related terms were included where necessary to improve search sensitivity without reducing conceptual relevance. The study selection process followed four stages: identification, screening, eligibility, and inclusion. This staged procedure is widely recommended in systematic review writing because it improves transparency, strengthens methodological traceability, and helps ensure that the final review corpus is selected through a clear and reproducible process (Aromataris et al., 2024; Randles & Finnegan, 2023). In the identification stage, a total of 249 records were retrieved from all databases. During the screening stage, duplicate records were removed, and titles and abstracts were reviewed to exclude studies that were not relevant to the research topic. In the eligibility stage, full-text articles were assessed based on predefined inclusion and exclusion criteria.

Finally, a total of 16 articles were retained for the final synthesis. The article selection process is presented in the PRISMA flow diagram below.

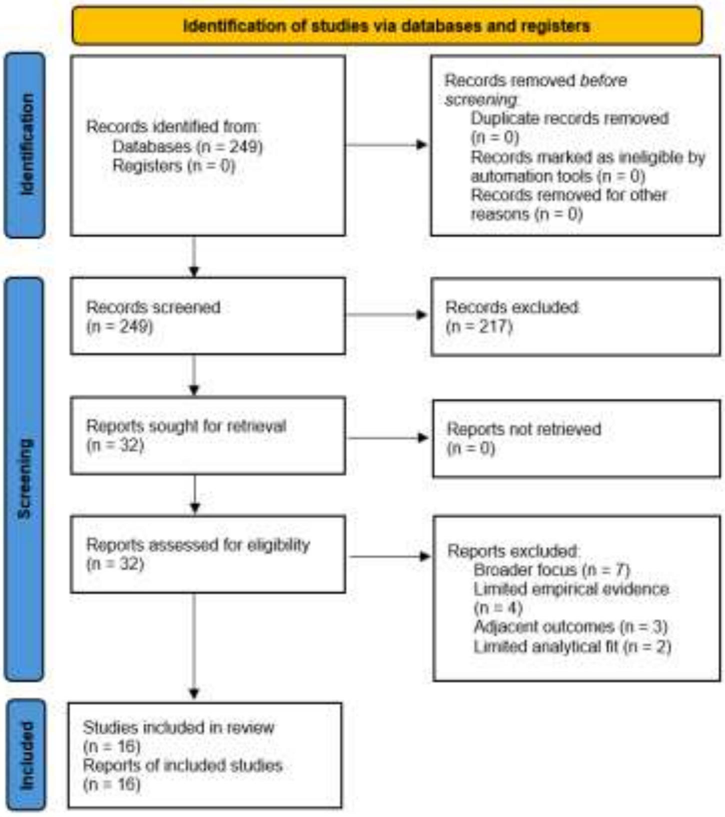

Figure 1. The PRISMA flow diagram detailing the screening and selection process of literature

The article selection process followed the PRISMA sequence in a stepwise manner. First, all records retrieved from the initial search were documented during the identification stage. Second, title and abstract screening was conducted to remove records that were clearly unrelated to the review topic or that failed to satisfy the predefined inclusion criteria. Third, potentially relevant articles were examined in full text to assess substantive fit with the objectives of the study. At this stage, duplicates, inaccessible articles, records outside the publication window, and studies lacking direct relevance to the relationships among governance, ESG, and audit quality were excluded. Only the studies that fully satisfied the eligibility criteria were retained in the final corpus for analysis. This staged narrowing process reflects the logic of PRISMA and is consistent with recent methodological calls for transparent reporting of how an initial pool of records is refined into an analytically defensible final sample (Akudjedu et al., 2026; Aloe et al., 2024; Campbell et al., 2023; Elsman et al., 2024).

Following the selection and quality assessment stages, data from the selected articles were extracted and organized into a structured review matrix. The extracted information included author(s), publication year, research objectives, methodology, variables, and key

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findings. The data were then analyzed using a qualitative synthesis approach, focusing on thematic categorization, comparison of findings, identification of patterns and inconsistencies, and development of an integrated conceptual interpretation. This synthesis procedure is consistent with recent methodological guidance emphasizing that rigorous systematic reviews should combine structured data extraction with transparent comparative analysis in order to generate meaningful and relevant interpretive conclusions from prior studies (Gusenbauer & Gauster, 2025; Kolaski et al., 2023; Maynard, 2025). This approach enables the study to move beyond simple description by providing a comprehensive and critical synthesis of the literature, highlighting dominant trends, theoretical gaps, and opportunities for future research in the area of corporate governance, risk management, ESG, tax avoidance, and audit quality.

4. RESULT AND DISCUSSION

The PRISMA-based selection process was reconstructed from the identified records, which contained 249 numbered records. At the screening stage, titles and abstracts were examined against the review focus on corporate governance, ESG, and audit quality. This process excluded studies that were broadly concerned with CSR, general sustainability, ESG investment, or adjacent governance topics without a sufficiently direct linkage to the focal variables. After screening, 32 reports were retained for eligibility assessment. A full relevance check then excluded 16 reports because they were conceptually adjacent but not sufficiently integrative, methodologically unsuitable for the final comparative matrix, or lacked extractable findings closely tied to the review focus. The final synthesis therefore consisted of 16 studies, and this progression reflects the PRISMA logic of identification, screening, eligibility, and inclusion.

Table 1. Analytical Matrix of Selected Studies

No.	**Author(s) and Year**	**Title**	**Objective**	**Method**	**Main focus or variables**	**Instrument or indicators**	**Main findings**
1	Giannopoulos et al. (2025)	*Corporate Governance and Tax Avoidance: Evidence from Greek Service-Sector Firms*	To examine how governance mechanisms influence tax avoidance	Panel data analysis	Board characteristics, audit committees, auditor quality, ownership structure, tax avoidance	Board size, independence, gender diversity, Big 4 quality, ownership structure	Formal governance mechanisms were not significant, while external audit quality and state ownership reduced tax aggressiveness
2	Nguyen & Nguyen, (2026)	*Enterprise risk management,*	To examine the interaction between	Panel data with two stage	ERM, ESG disclosure,	COSO 2017 based ERM index and	ERM increased market value

		ESG disclosure and firm performance: evidence from the manufacturing sector in Vietnam	ERM, ESG disclosure, and firm performance	regression and control function approach	Tobin's Q, ROA	ESG disclosure index	but reduced short term profitability; ESG disclosure amplified the positive value effect and mitigated the negative profitability effect
3	Abu Quba et al. (2025)	*Does the Interplay Between Audit Committee Independence and Audit Quality Mitigate Tax Avoidance?*	To test the role of audit committee independence and audit quality in limiting tax avoidance	Regression analysis	Audit committee independence , audit quality represented by audit fees, tax avoidance	Firm year observations and interaction model	Audit committee independence alone was insignificant, but became significant when supported by appropriate audit fees
4	Wulandari & Najihah (2025))	*The Influence of the Independent Board of Commissioner s, Audit Committees, and Audit Quality on Tax Avoidance*	To analyze the effects of independent commissioner s, audit committees, and audit quality on tax avoidance	Multiple linear regression	Independent commissioner s, audit committee, audit quality, tax avoidance	EViews based regression; consumer goods firms	Audit committee had a significant negative effect, while independent commissioner s and audit quality were not significant
5	Yusuf et al. (2025)	*Corporate Governance Moderation in the Relationship between Compliance, Strategy, and Audit Quality on Tax Avoidance*	To examine compliance, operational strategy, and audit quality on tax avoidance with governance as moderator	Quantitativ e cross sectional design	Legal compliance, operational strategy, audit quality, corporate governance, tax avoidance	Cross sectional firm data from listed companies	Legal compliance and audit quality reduced tax avoidance, operational strategy increased it, and governance strengthened the constraining effects
6	Sarwono & Fadjarenie (2025)	*Tax Avoidance in Indonesian Infrastructure Companies: Roles of CEO Narcissism, Related Party Transactions, and Audit Quality*	To test behavioral, transactional, and audit determinants of tax avoidance	Panel data regression with fixed effects	CEO narcissism, related party transactions, audit quality, tax avoidance	Visual proxy for CEO narcissism; firm year data	CEO narcissism and related party transactions increased tax avoidance, while audit quality reduced it
7	Ismail et al. (2025)	*Impact of Audit Committee Effectiveness,*	To test whether ERM mediates governance	Panel models, threshold regression,	Audit committee effectiveness, internal audit,	Internal audit arrangement and expenses; ERM	Internal audit investment improved ERM

		Internal Audit and Enterprise Risk Management on Financial Reporting Lag	effects on reporting lag	quantile regression	ERM, financial reporting lag	effectiveness measures	effectiveness and reduced reporting lag; ERM mediated governance effects

Following the PRISMA-based selection process, the selected studies showed several clear descriptive tendencies and were subsequently subjected to a quality assessment to ensure the rigor, reliability, and relevance of the evidence included in this review. Most of the reviewed articles were published between 2024 and 2026, indicating that this nexus remains a recent and actively developing area of scholarship. Geographically, the corpus is dominated by emerging market settings, especially Indonesia, while also covering Greece, Iran, China, Jordan, Vietnam, and Malaysia. Methodologically, the literature is overwhelmingly quantitative, relying on panel regression, multiple regression, moderated regression, PLS-SEM, structural equation modeling, and path analysis, which suggests that the field has developed primarily through hypothesis testing of formal relationships among governance, audit, tax, and risk variables rather than through qualitative explanation of how these mechanisms operate in practice. To strengthen the credibility of the synthesis and minimize bias, each selected study was then assessed using predefined criteria, namely clarity of research objectives, methodological rigor, data adequacy, analytical transparency, and relevance to the research topic, with each criterion scored on a scale from 1 (low) to 5 (high). The results of the quality assessment are presented in Table 2.

Table 2. Quality Assessment of Selected Studies

No.	**Author(s) & Year**	**Clarity of Objectives**	**Methodological Rigor**	**Data Adequacy**	**Analytical Transparency**	**Relevance to Topic**	**Total Score**
1	Giannopoulos et al. (2025)	5	4	4	4	5	22
2	Supriatna et al. (2026)	5	5	4	5	5	24
3	Nguyen & Nguyen (2026)	5	5	5	4	5	24
4	Salehi et al. (2024)	5	4	4	4	5	22
5	Chen et al. (2025)	5	5	5	5	5	25
6	Abu Quba et al. (2025)	4	4	4	4	5	21
7	Wulandari & Najihah (2025)	4	4	3	4	5	20
8	Yusuf et al. (2025)	5	4	4	4	5	22
9	Nurlitasari & Markhumah (2025)	5	4	4	4	5	22
10	Sarwono & Fadjarenie (2025)	5	4	4	4	5	22
11	Ismail et al. (2025)	5	5	5	5	5	25
12	Mukhtaruddin et al. (2024)	4	4	4	4	5	21
13	Jaber et al. (2024)	5	4	4	4	5	22
14	Indarti & Widiatmoko (2024)	4	4	4	4	5	21
15	Hidayah et al. (2026)	5	4	4	4	5	22
16	Kurniawati & Jap (2025)	5	4	4	4	5	22

The results of the quality assessment indicate that the majority of the selected studies demonstrate a relatively high level of methodological quality and relevance. Most articles achieved total scores ranging from 20 to 25, suggesting that they provide reliable and robust evidence for the purposes of this review. Studies with higher scores generally exhibit clear research objectives, well-defined methodologies, and strong analytical frameworks, often supported by comprehensive datasets and rigorous statistical techniques. A smaller number of studies received comparatively lower scores, primarily due to limitations in data adequacy or analytical transparency. However, these studies were still retained in the review as they contribute valuable insights into specific aspects of the research topic. Importantly, the overall quality profile of the selected studies strengthens the credibility of the subsequent analysis. The relatively high methodological consistency across studies also supports the identification of recurring patterns, particularly in the areas of risk management effectiveness, audit quality as a governance mechanism, and the conditional nature of ESG and tax avoidance relationships. These patterns are further explored in the thematic synthesis presented in Table 3.

To enhance analytical clarity, the findings from the selected studies were synthesized into several key themes. This thematic synthesis allows for a more structured comparison of results, highlighting dominant patterns, inconsistencies, and underlying interpretations across the literature. The summary of these themes is presented in Table 3.

Table 3. Thematic Synthesis of Literature Findings

Theme	**Key Findings**	**Consistency of evidence**	**Interpretation**
Corporate Governance and Tax Avoidance	Corporate governance mechanisms such as board independence, audit committees, and ownership structure generally reduce tax avoidance, but results vary across institutional contexts	Moderate (Mixed findings)	Governance effectiveness depends more on substantive implementation than formal structures
Audit Quality and Tax Avoidance	Audit quality tends to constrain tax avoidance, but its effect is often indirect or conditional on governance strength and audit committee effectiveness	Moderate (Conditional)	Audit quality operates as a complementary governance mechanism rather than a standalone determinant
Risk Management and Internal Audit	Enterprise Risk Management (ERM) and internal audit consistently improve governance quality, internal control effectiveness, and reporting reliability	High (Consistent findings)	Risk management is a core structural driver of governance effectiveness
ESG and Corporate Behavior	ESG shows inconsistent relationships with tax avoidance and performance; in some cases, it enhances transparency, while in others it coexists with opportunistic behavior	Low (Inconsistent findings)	ESG may function as either substantive governance or symbolic signaling depending on implementation

Interaction of Governance, Audit, and Risk	The combined effect of governance, audit quality, and risk management strengthens corporate accountability and reduces opportunistic behavior	High (Converging evidence)	Corporate accountability is best explained through an integrated governance framework
Institutional Context and Variability	The impact of all variables (governance, ESG, audit, tax avoidance) varies significantly across countries, industries, and regulatory environments	High (Context-dependent)	Institutional factors play a critical role in shaping governance effectiveness

The thematic synthesis reveals several important patterns. First, corporate governance mechanisms generally play a role in reducing tax avoidance, although their effectiveness is highly dependent on institutional context and implementation quality. Second, audit quality appears to function as a conditional mechanism, strengthening governance effectiveness rather than acting independently. Third, risk management and internal audit show the most consistent positive impact on governance and reporting quality, indicating their central role in corporate accountability systems. In contrast, ESG remains the least consistent construct, as its influence varies depending on whether it is implemented substantively or symbolically.

A first major pattern concerns the relationship between corporate governance. The selected studies generally support the proposition that governance matters, but they do not show a uniform effect. Salehi et al. (2024) report that several governance mechanisms, including board independence, audit firm size, gender diversity, institutional ownership, and audit committee specialization, reduce tax avoidance, whereas CEO duality increases it. Chen et al. (2025) reach a similar conclusion in the Chinese context, where audit committee strength, board diversity, independent directors, and board size significantly constrain tax avoidance. However, Giannopoulos et al. (2025) find that conventional governance structures in Greek service firms are largely formalistic and do not significantly restrain tax aggressiveness. In that case, external audit quality and ownership structure carry more explanatory weight than formal board design. Critically, this comparison suggests that the effectiveness of governance cannot be inferred merely from the presence of governance structures, since the same mechanisms may function differently depending on institutional enforcement, ownership incentives, and the degree to which oversight roles are substantively exercised. The discussion therefore moves beyond a simple "governance matters" conclusion and indicates that governance matters only when it operates as an active monitoring system rather than as a symbolic compliance arrangement.

A second pattern emerges around audit quality, which is one of the most important but also one of the most inconsistent variables in the review corpus. Several studies show a constraining role of audit quality. Yusuf et al. (2025) report that audit quality significantly reduces tax avoidance, Sarwono & Fadjarenie (2025) find a significant negative effect in Indonesian infrastructure firms, and Kurniawati & Jap (2025) also show that audit quality reduces tax avoidance in banking. Yet other studies report weaker or conditional effects. Wulandari & Najihah (2025) find no significant direct effect. Abu Quba et al. (2025) similarly show that audit related quality matters when it reinforces audit committee independence. These findings indicate that audit quality functions less as an isolated determinant and more as a contingent assurance mechanism whose influence depends on the broader governance environment in which it operates. A critical implication of this pattern is that audit quality should not be interpreted as universally effective across settings. Rather, its explanatory power appears conditional on whether firms possess complementary governance supports, such as independent audit committees, credible audit incentives, and reduced managerial capture. This makes audit quality theoretically significant not as a standalone variable, but as part of a wider governance architecture.

The review also reveals that ESG is the least integrated yet most conceptually important construct in the selected literature. Only a limited number of studies directly connect ESG to the broader nexus of audit quality, tax avoidance, and risk management. Nguyen & Nguyen (2026) show that ESG disclosure enhances the strategic value of ERM by strengthening the positive effect of ERM on market value and reducing its negative short term profitability effect. By contrast, Mukhtaruddin et al. (2024) find that ESG has a positive and significant association with tax avoidance, while audit quality remains insignificant. These two studies suggest that ESG should not be interpreted automatically as a restraint on aggressive corporate behavior. Instead, its meaning depends on whether ESG operates as substantive governance, strategic signaling, or reputation management. This is a critical point because much of the broader discourse often assumes that ESG inherently reflects ethical discipline and transparency. The reviewed evidence does not fully support that assumption. Instead, it indicates that ESG may either complement governance quality or coexist with opportunistic behavior, depending on how deeply ESG principles are embedded in internal controls, managerial incentives, and reporting practices. The relative scarcity of directly integrative ESG studies in the selected corpus also points to a structural gap in the literature.

When the findings are considered comparatively, three broad relationships become visible. First, substantive governance mechanisms such as independent and expert audit committees, high quality external auditors, and stronger internal control architectures tend to reduce opportunistic behavior more effectively than merely formal governance structures. Second, risk management and internal audit are repeatedly shown to improve organizational control quality, which strengthens reporting discipline and governance effectiveness. Third, tax avoidance outcomes are highly context dependent, because similar governance variables produce different results across countries, sectors, and institutional settings. This explains why Giannopoulos et al. (2025), Salehi et al. (2024), Wulandari & Najihah (2025), and Kurniawati & Jap (2025) do not fully converge even though they examine closely related constructs. Their findings are not contradictory in a simple sense. Rather, they reveal that governance mechanisms operate differently depending on enforcement quality, ownership incentives, industry conditions, and the credibility of audit support. This comparative reading strengthens the discussion because it shifts the interpretation from inconsistent results to conditional governance effects, thereby offering a more nuanced explanation of why the literature appears fragmented.

From a theoretical perspective, the synthesis is broadly compatible with a governance and agency logic. Within this framework, audit committees, internal audit, ERM, and audit quality serve as mechanisms intended to reduce information asymmetry and discipline managerial behavior. However, the selected studies also show that monitoring is not purely structural. Governance becomes effective only when independence, expertise, resourcing, and assurance credibility are actually present. This is why Abu Quba et al. (2025) find that audit committee independence becomes meaningful only with appropriate audit fees, and why Nurlitasari & Markhumah (2025) show that academically qualified committee members influence tax avoidance indirectly through stronger tax governance. Theoretical contribution therefore lies in clarifying that governance quality should be understood as relational, operational, and complementary rather than merely formal. More specifically, this review contributes by positioning audit quality not simply as an outcome of governance, but as an active mediating channel through which governance arrangements.

The practical implications are equally clear. For firms, the review suggests that strengthening boards alone will not be enough if external audit quality, internal audit capability, and risk management implementation remain weak. For regulators and tax authorities, the synthesis points to the importance of reinforcing assurance quality and monitoring politically connected, financially distressed, or strategically aggressive firms more closely (Indarti & Widiatmoko, 2024; Kurniawati & Jap, 2025). For audit committees and internal auditors, the evidence supports a more integrated oversight model in which tax governance, risk governance, and reporting discipline are treated as mutually reinforcing rather than separate domains. For managers pursuing ESG agendas, the findings suggest that disclosure alone is insufficient. ESG gains analytical credibility only when it is linked to real governance discipline, risk oversight, and accountable reporting practices. The practical contribution of this review, therefore, lies in showing that effective corporate accountability requires coordination across governance mechanisms rather than isolated reform in only one area.

The review also identifies several clear research gaps. First, the literature remains fragmented into substreams. Studies on tax avoidance and governance are relatively abundant, studies on ERM and internal audit are also substantial, but studies that simultaneously examine ESG, audit quality, risk management, and tax avoidance are still limited. Second, the evidence base is geographically concentrated in emerging markets, particularly Indonesia, which enriches contextual understanding but limits broader institutional comparison. Third, the dominance of regression based quantitative methods means that the literature explains association more often than process. Fourth, ESG remains theoretically unsettled within this nexus, since it may support long term governance quality in one setting while coexisting with tax avoidance in another. These gaps strengthen the academic value of the present review because they show that the field has not yet reached an integrated explanatory consensus. They also suggest that future studies need to move beyond direct effect testing and toward more integrative models that capture mediation, moderation, and institutional context more explicitly.

Overall, the findings of this review suggest that corporate accountability is best understood through an integrated framework in which governance, audit, and risk management mechanisms operate in a complementary rather than isolated manner. The most robust evidence indicates that risk management, internal audit, and substantive governance arrangements consistently strengthen oversight quality and reporting reliability, whereas the direct effects of audit quality and ESG on tax avoidance remain more conditional and context dependent. Corporate governance influence varies across specific mechanisms and institutional settings, while audit quality tends to be most effective when embedded within a broader and credible governance architecture. ESG, meanwhile, remains the least integrated dimension and should not be assumed to function automatically as a disciplining force. Taken together, the reviewed literature shows a growing convergence toward a logic of control, assurance, and governance complementarity, while also highlighting that the field still lacks a fully integrated model capable of consistently explaining how risk management, ESG, tax avoidance, and audit quality interact within corporate accountability systems.

5. CONCLUSION AND SUGGESTION

This study provides a comprehensive synthesis of the literature on corporate governance, Environmental, Social, and Governance (ESG), and audit quality, by positioning audit quality as a central mechanism within corporate accountability systems. The findings demonstrate that isolated governance mechanisms do not drive corporate accountability, but by the interaction of governance structures, risk management practices, and assurance quality. The review reveals three key conclusions. First, substantive governance mechanisms are more effective than formal structures alone in constraining opportunistic behavior, particularly in the context of tax avoidance. Second, risk management and internal audit consistently emerge as the most robust drivers of governance effectiveness, strengthening internal control systems and improving reporting discipline. Third, audit quality plays a critical but conditional role, as its effectiveness depends on the presence of complementary governance mechanisms such as audit committee independence and adequate audit support.

In contrast, ESG remains the most inconsistent dimension in the literature. While ESG has the potential to enhance transparency and long-term value, the findings indicate that it does not always function as a constraint on opportunistic behavior, particularly when implemented as symbolic disclosure rather than as a substantive governance practice. This highlights the need to critically reassess the assumed governance role of ESG within corporate accountability frameworks.Theoretically, this study contributes by offering an integrated perspective that moves beyond fragmented analysis and positions audit quality as a governance-related outcome shaped by the interaction of control systems, risk management, and strategic corporate behavior. Practically, the findings suggest that regulators, auditors, and corporate stakeholders should prioritize the integration of governance mechanisms, audit quality, and risk management practices to strengthen accountability and improve the credibility of corporate reporting.

However, this study is not without limitations. The reviewed literature is predominantly concentrated in emerging market contexts and relies heavily on quantitative methodologies, which may limit the generalizability and depth of explanation. Future research is encouraged to adopt multi-country comparisons, longitudinal designs, and qualitative approaches to better capture the dynamic and contextual nature of governance, ESG, and audit-related interactions. Overall, this study underscores that effective corporate accountability requires a coordinated and integrated governance framework, in which audit quality, risk management, and governance mechanisms function collectively rather than independently.

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