ERRATUM

Erratum to: Enhancing the Role and Effectiveness of Corporate Social Responsibility (CSR) Reports: The Missing Element of Content Verification and Integrity Assurance

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The footnote for Table 5 should read:

* $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$

Additionally, an error occurred as a consequence of transferring data from one computer program to another,

which resulted in the changing of the direction of some t -statistics. This had no impact on the conclusions.

The correct version of Table 12, with the corrections in bold, can be found below:

The online version of the original article can be found under doi:[10.1007/s10551-015-2862-3](https://doi.org/10.1007/s10551-015-2862-3).

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Table 12 Determinants of CSR assurance decision and quality

Dependent variable	(Logit) Assurance dummy	(OLS) Assurance score	(Heckman) Assurance score
Main regressions			
<i>CSRS</i>	0.157*** (9.22)	0.164*** (5.6)	0.129*** (3.61)
<i>PERCASSURED</i>	13.14*** (5.01)		
<i>FINANCE</i>	−0.585 (−1.34)	2.344** (2.33)	2.230** (2.19)
<i>PRODUCTION</i>	0.0465 (0.15)	−0.336 (−0.92)	−0.343 (−0.95)
<i>OIL AND GAS</i>	−0.458 (−0.96)	2.601*** (3.26)	2.578*** (2.9)
<i>UTILITIES</i>	0.629 (1.43)	0.396 (0.47)	0.191 (0.2)
<i>FIRM SIZE</i>	0.0614 (0.93)	−0.360** (−2.47)	−0.341** (−2.46)
<i>ROA</i>	−2.977*** (−3.05)	2.333 (1.44)	2.702* (1.84)
<i>LAW</i>	0.332 (1.23)	−2.213*** (−3.51)	−2.099*** (−3.57)
<i>NATIONALCSR</i>	−0.122*** (−5.14)	0.0065 (0.1)	0.0246 (0.38)
<i>ADRI</i>	−0.112 (−0.74)	0.889*** (3.56)	0.803*** (3.72)
Dependent variable	(Logit) Assurance dummy	(OLS) Assurance score	Assurance dummy
Selection regression			
<i>PERCASSURED</i>			6.165*** (3.98)
<i>Likelihood ratio X^2</i>			6.61***
<i>N</i>	460	403	460

t-statistics in parentheses

* $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$