

## Special Issue

# New Challenges in Accounting: Sustainability and the Sustainable Development Goals

### Message from the Guest Editors

Original research articles and reviews are welcome in this Special Issue. Research areas may include (but are not limited to) the following:

- Small and Medium Enterprises (SMEs) and their approach to Sustainability and the SDGs;
- The impact of national culture on non-financial reporting;
- The role of corporate disclosure in enhancing the focus on SDGs;
- Comparative studies of corporate disclosure practices in different contexts;
- The impacts of different frameworks on corporate disclosure;
- The role of digitalization in achieving sustainability and its influence on accounting and corporate disclosure;
- Recent challenges concerning sustainability and/or integrated reporting;
- The influence of corporate governance structure on companies' commitment to sustainability;
- Best practices in corporate non-financial disclosure;
- The impact of gender diversity on sustainability practices and reporting;
- The evolution of processes of auditing non-financial information.

We look forward to receiving your contributions.

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### Guest Editors

Dr. Valentina Minutiello

Prof. Dr. Isabel-María García-Sánchez

Prof. Dr. Beatriz Aibar-Guzmán

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### Deadline for manuscript submissions

28 February 2026



## Administrative Sciences

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## About the Journal

### Message from the Editor-in-Chief

Welcome to *Administrative Sciences*, the journal aims to advance and communicate knowledge concerning management theory and practice both in public administration and in profit organizations; it encourages submissions that build on interdisciplinary research in related fields, such as business, economics, political science, gender studies, psychology, sociology, physiology, communication theory or artificial intelligence and their implications on management, organizations and the society. Join us on a journey through the *Administrative Sciences*, where management merges with innovation.

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### Editor-in-Chief

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