



## Contemporary Issues in Sustainable Banking and Finance

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### Message from the Guest Editors

At the start of the 21st century, sustainability became a matter of business strategy and an opportunity for a new form of economic progress. Sustainability also has a legal and regulatory dimension linked to the duty of compliance and risk management.

Some banking and non-banking companies strive to develop sustainable development strategies in a clear manner. However, in the face of greenwashing, much remains to be done, particularly in terms of impact measurement.

Many companies still fail to discover the true value of their sustainable footprint and limit themselves to their financial performance to maximize value creation.

It is time to define clear and concrete indicators to measure non-financial activities through self-assessment and monitoring indicators. This requires new measurement indicators and methodologies based on extra-financial data.

One of the recent challenges faced by researchers and practitioners is to combine the traditional issues of the financial performance of the organization and new extra-financial issues.

This Special Issue focuses on conceptual, and empirical contributions based on rigorous methodologies to inform companies and decision-makers.





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