



Sustainability Accounting and Reporting

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Message from the Guest Editors

Dear Colleagues,

Sustainability accounting, also referred to as corporate responsibility (CR) reporting, corporate social responsibility (CSR) reporting, or environmental, social, and governance (ESG) reporting, is the measurement and reporting of an entity's sustainability-related activities to external stakeholders. Sustainability accounting, in general, focuses on reporting the activities, which have a significant impact on environmental matters, contemporary social issues, the sustainability of resources, and the performance sustainability of an entity. These activities, while inherently industry- and firm-specific, cover a broad spectrum of areas such as environment, employee/community relations, human rights, diversity and inclusion, and controversial product involvement. With the rapid growth of companies' engagement in sustainability activities around the world, sustainability accounting now serves important roles in corporate disclosures. This Special Issue will provide insights into this fast-growing area of accounting and help improve our understanding of the relevance and reliability of sustainability information contained in corporate disclosures.





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Message from the Editor-in-Chief

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