

## Special Issue

# Achieving Sustainable Development Goals (SDGs) among Walking and Talking

### Message from the Guest Editors

The last few years have been characterized by an increasing attention paid by firms that operate in public and private sector to the Sustainable Development Goals (SDGs). In this sense, the integration of the SDGs within traditional socially responsible practices could represent a new frontier of research for accounting scholars. Similar to prior studies on CSR, the comprehension of the reasons behind the integration of these topics within the firms' strategies represents a complex field of analysis. The complexity of the topic is related to the existence of several factors that impact these practices, such as non-financial regulation and stakeholder pressures. Furthermore, firms could declare to contribute to SDGs for unethical purposes through mechanisms such as SDG-washing or impression management strategies. In particular, the relationship between practices and communication (or between the "walk" and the "talk") in the field of CSR is going to become a central concern also in the field of SDGs. According to this evidence, the aim of this Special Issue is to create an opportunity for business and management scholars to provide new insights about SDGs.

---

### Guest Editors

Prof. Dr. Fabio Caputo

Department of Economic Sciences, University of Salento, Piazza Tancredi, 7, 73100 Lecce, LE, Italy

Dr. Rossella Leopizzi

Department of Economic Sciences, University of Salento, Piazza Tancredi, 7, 73100 Lecce LE, Italy

---

### Deadline for manuscript submissions

closed (30 November 2020)



## Sustainability

---

an Open Access Journal  
by MDPI

---

Impact Factor 3.3  
CiteScore 7.7



[mdpi.com/si/38824](https://mdpi.com/si/38824)

*Sustainability*  
Editorial Office  
MDPI, Grosspeteranlage 5  
4052 Basel, Switzerland  
Tel: +41 61 683 77 34  
[sustainability@mdpi.com](mailto:sustainability@mdpi.com)

[mdpi.com/journal/  
sustainability](https://mdpi.com/journal/sustainability)





## Sustainability

---

an Open Access Journal  
by MDPI

---

Impact Factor 3.3  
CiteScore 7.7



[mdpi.com/journal/  
sustainability](https://mdpi.com/journal/sustainability)



## About the Journal

### Message from the Editor-in-Chief

I encourage you to contribute a research or comprehensive review article for consideration for publication in *Sustainability*, an international Open Access journal which provides an advanced forum for research findings in areas related to sustainability and sustainable development. *Sustainability* publishes original research articles, review articles and communications. I am confident you will find the journal contributes to enhancing understanding of sustainability and fostering initiatives and applications of sustainability-based measures and activities.

---

### Editor-in-Chief

Prof. Dr. Marc A. Rosen

Faculty of Engineering and Applied Science, University of Ontario  
Institute of Technology, Oshawa, ON L1G 0C5, Canada

---

### Author Benefits

#### Open Access:

free for readers, with article processing charges (APC) paid by authors or their institutions.

#### High Visibility:

indexed within Scopus, SCIE and SSCI (Web of Science), GEOBASE, GeoRef, Inspec, RePEc, CAPIus / SciFinder, and other databases.

#### Journal Rank:

JCR - Q2 (Environmental Studies) / CiteScore - Q1  
(Geography, Planning and Development)