

## 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.

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### Guest Editors

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### Deadline for manuscript submissions

closed (30 November 2020)



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