

Special Issue

Social Responsibility and Sustainability Accounting: Key Corporate Performance Drivers and Measures

Message from the Guest Editors

In recent years, the blend of the global financial and sustainability crisis caused by increasing climate change, irresponsible consumption, poor working conditions, social inequality, water usage, waste, financial instability, and the most recent COVID-19 pandemic has created a wide business case for Corporate Social Responsibility (CSR) and Sustainable Development. As a result, organizations are no longer expected to merely focus on profit maximization objectives, but rather to align their vision, business strategy, models, operations, and value creation processes with environmental, social, and human rights concerns, for the sake of present and future generations. The main aim of the Special Issue is to stimulate the debate about the different forms of corporate non-financial reporting, inviting scholars to critically examine the different ways companies are pursuing to demonstrate stakeholders their commitment towards CSR and sustainable development issues. Contributions that question the adoption of voluntary or mandatory non-financial approaches to non-financial reporting, in the light of the EU non-financial directive adoption, are also welcomed.

Guest Editors

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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. The journal publishes original research articles, reviews, conference proceedings (peer reviewed full 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. Steve W. Lyon

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