

Special Issue

Environmental Disclosure and Global Reporting

Message from the Guest Editors

There is an increasing and urgent claim to improve the global consistency and comparability in environmental, social and governance (ESG) reporting. Different organizations have been working on some proposals to guide companies in this task, such as GRI, IIRC, IASB, SAAB, CPA and many others. These diverse frameworks have been acclaimed as generally accepted and widely used to guide the content of ESG reporting and to define key accountability principles, among which materiality has been the most significant. However, critics tend to undermine ESG reporting's transparency, arguing that it represents an organizational tool to influence stakeholders' perceptions and does not reflect the sustainability strategy and practice. Therefore, there is still an open debate about the best way to improve the quality of the non-financial reporting. The purpose of this Special Issue is to promote research about the ESG disclosure and the need for a global set of sustainability reporting standards Dr. Ana Morais

Guest Editors

Dr. ANA Morais

Dr. Teresa Eugénio

Dr. Rita Fuentes Henriques

Deadline for manuscript submissions

closed (31 July 2022)



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Sustainability
Editorial Office
MDPI, Grosspeteranlage 5
4052 Basel, Switzerland
Tel: +41 61 683 77 34
sustainability@mdpi.com

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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

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