



Bridging the Gap: Exploring Sustainability from a Business Perspective

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Message from the Guest Editors

Dear Colleagues,

In the aftermath of the emergence of the 2030 Agenda for Sustainable Development by the United Nations, sustainability and the Sustainable Development Goals (SDGs) have gained considerable attention in accounting research (Al-Htaybat et al., 2019; Avrampou et al., 2019; Bebbington and Unerman, 2018; Di Vaio, A. and Varriale, 2020; García-Sánchez et al., 2022). The 2030 Agenda encompasses a plan of action for people, the planet and prosperity endorsed by 193 UN member states. It consists of 17 SDGs, 169 targets, and 261 indicators, stimulating action in UN member states to be met over the next 15 years (United Nations, 2015).

With Target 12.6, the 2030 Agenda explicitly encourages “companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle” (UN, 2022), thus, driving companies to integrate SDGs into sustainability reporting. In this regard, Bebbington and Unerman (2018) assigned an “enabler” role to accounting research in achieving the SDGs...

