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# New Challenges in Accounting: Sustainability and the Sustainable Development Goals

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# Message from the Guest Editors

Original research articles and reviews are welcome in this Special Issue. Research areas may include (but are not limited to) the following:

- Small and Medium Enterprises (SMEs) and their approach to Sustainability and the SDGs;
- The impact of national culture on non-financial reporting;
- The role of corporate disclosure in enhancing the focus on SDGs;
- Comparative studies of corporate disclosure practices in different contexts;
- The impacts of different frameworks on corporate disclosure;
- The role of digitalization in achieving sustainability and its influence on accounting and corporate disclosure;
- Recent challenges concerning sustainability and/or integrated reporting;
- The influence of corporate governance structure on companies' commitment to sustainability;
- Best practices in corporate non-financial disclosure;
- The impact of gender diversity on sustainability practices and reporting;
- The evolution of processes of auditing non-financial information.

**Clas**sue

We look forward to receiving your contributions.





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### **Editor-in-Chief**

### **Message from the Editor-in-Chief**

#### Prof. Dr. Isabel-María Garcia-Sanchez

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