



## Sustainability, Accounting, and Business Strategies

Guest Editors:

### **Prof. Dr. Haiyan Zhou**

School of Accountancy, Vackar  
College of Business and  
Entrepreneurship, University of  
Texas Rio Grande Valley, 1201  
West University Dr., Edinburg, TX  
78539, USA

### **Dr. Linna Shi**

Department of Accounting, Carl  
H. Lindner College of Business,  
University of Cincinnati, 2906  
Woodside Drive, Cincinnati, OH  
45221, USA

### **Prof. Dr. Nan Zhou**

Department of Accounting, Carl  
H. Lindner College of Business,  
University of Cincinnati, 2906  
Woodside Drive, Cincinnati, OH  
45221, USA

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### **Message from the Guest Editors**

Dear Colleagues,

According to the 2020 KPMG Survey of Sustainability Reporting, 80% of companies worldwide now report on sustainability. Around one in five companies provide the integrated annual report that supplements traditional financial reporting with a nonfinancial statement on sustainability.

Sustainability reporting focuses on the effect of firms' business strategies on the environment, society, and governance (ESG). As an integral part of a firm's corporate social responsibility programs, sustainability reporting improves corporate reputation, builds consumer confidence, and mitigates business risk. As accountants, with their expertise on information disclosure, naturally play a key role in sustainability reporting, we are interested in obtaining a deeper understanding on how accounting is connected to sustainability and sustainability-related business strategies. This Special Issue will address innovative approaches in studying the intertwined relations among sustainability, accounting, and business strategies.

Prof. Dr. Haiyan Zhou

Dr. Linna Shi

Prof. Dr. Nan Zhou

Guest Editors



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## Editor-in-Chief

### **Prof. Dr. Steve W. Lyon**

School of Environment and  
Natural Resources, Ohio State  
University, Columbus, OH 43210,  
USA

## 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.

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*Sustainability* Editorial Office  
MDPI, Grosspeteranlage 5  
4052 Basel, Switzerland

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