



Environmental Disclosure and Global Reporting

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Deadline for manuscript
submissions:
closed (31 July 2022)

Message from the Guest Editors

Dear Colleagues,

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

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Journal Rank: JCR - Q2 (*Environmental Studies*) / CiteScore - Q1 (Geography, Planning and Development)

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