Addressing the SDGs in sustainability reports: The relationship with institutional factors - DTU Orbit (07/11/2019)

**Addressing the SDGs in sustainability reports: The relationship with institutional factors**

Organizations worldwide can play a significant role in the advancement of the Sustainable Development Agenda. However, there might be various factors influencing organizations’ decisions to address sustainability issues. This study aims to conduct an analysis of the country-level institutional factors related to the decision to address the Sustainable Development Goals in sustainability reports. The research is undertaken by considering 27 institutional factors belonging to six different national institutional systems, and it relies on data from 2413 sustainability reports published by organizations located in 90 different countries. The results show that organizations reporting on the Sustainable Development Goals are more likely to be located in countries with higher levels of climate change vulnerability, national corporate social responsibility, company spending on tertiary education, indulgence and individualism, and lower levels of market coordination, employment protection, power distance and long-term orientation. The study contributes to the literature on sustainable development and sustainability reporting by investigating the institutional factors related to addressing the Sustainable Development Goals in sustainability reports. The study can be useful for managers, investors and decision makers to develop country-specific strategies, investment plans, and policies to support organizations in contributing to the Sustainable Development Goals.

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