Business contribution to the Sustainable Development Agenda: Organizational factors related to early adoption of SDG reporting

Business can play a critical role in the achievement of the Sustainable Development Goals (SDGs). Contextually, business reporting on the SDGs can support organizations in planning, implementing, measuring, and communicating their SDG efforts. This study investigates the relationship between early adoption of SDG reporting and a series of organizational factors by combining data from two databases—provided by the Global Reporting Initiative and Orbis—to identify the organizations that addressed the SDGs in their sustainability reports and their respective structural characteristics. The study, using a logit model based on data from 408 organizations worldwide, indicates that early adoption of SDG reporting is related to a larger size, a higher level of intangible assets, a higher commitment to sustainability frameworks and external assurance, a higher share of female directors, and a younger board of directors. The study contributes to the academic and practical understanding of factors related to the decision to engage early in new sustainability frameworks and practices.

General information
Publication status: Published
Organisations: Innovation, Industrial Dynamics, Department of Technology, Management and Economics
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Number of pages: 10
Pages: 588-597
Publication date: 2019
Peer-reviewed: Yes

Publication information
Journal: Corporate Social Responsibility and Environmental Management
Volume: 26
Issue number: 3
ISSN (Print): 1535-3958
Ratings:
BFI (2019): BFI-level 1
Web of Science (2019): Indexed yes
Original language: English
Keywords: Corporate sustainability reporting, Global Reporting Initiative, Organizational factors, Sustainable Development Goals (SDGs)
DOIs: 10.1002/csr.1705
Source: FindIt
Source-ID: 2442933536
Research output: Contribution to journal › Journal article – Annual report year: 2019 › Research › peer-review