

Corporate reporting on the Sustainable Development Goals: A structured literature review and research agenda

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Abstract

Purpose – The SDGs framework emerged as a guidepost for the transition to sustainable development. To achieve this transition, companies are encouraged to integrate these goals into their business strategies, processes, and corporate reporting cycle. The purpose of this paper is to review and critique the corporate SDGs reporting literature, develop insights into the state of this research field and identify a future research agenda.

Design/methodology/approach – Using a structured literature review methodology, the paper reviews 65 empirical papers published in this field to identify how the current research is developing, offers a critique, and identifies future research avenues to advance this field.

Findings – Corporate SDGs reporting is developing as a research area of great importance. The findings reveal that current SDGs reporting literature lacks theorisation, overly focuses on publicly listed companies and succinctly describes organisations' engagement with the SDGs as superficial. Surprisingly, regions such as North America, the United Kingdom, and other emerging economies have received less attention from scholars. Further, only a few authors have specialised in this field and there currently exists low levels of international collaborations among authors as well as practitioners.

Originality – The paper offers a comprehensive structured review of the empirical papers published on corporate SDGs reporting. It contributes to deepening this nascent research field by identifying five distinct areas where accounting and business scholars may focus to advance the field further and contribute to achieving the SDGs agenda.

Keywords – SDGs, Structured literature review, Reporting, Sustainability, Agenda 2030, SDG 12.6

Paper type – Literature review

1. Introduction

Over the last two decades, the concept of sustainable development has become topical since it gained widespread recognition and political authority (United Nations World Commission on Environmental Development, 1987). Subsequently, the advent of the 2030 Agenda in 2015 has intensified the commitments to sustainable development at both the national and corporate levels. The 2030 Agenda includes a set of 17 goals (the Sustainable Development Goals or SDGs) which represent broad challenges faced by countries across the globe, and require urgent attention to promote a quality environment, social cohesion, and economic welfare (Avrampou *et al.* 2019; Bebbington and Unerman, 2018). To engender the maximum stakeholder support for the goals, several measures were adopted before their launch. Key among these actions includes the involvement of the private sector during the development phase of the framework (Dsouli *et al.*, 2018; Sachs, 2012). Accordingly, target 12.6 of the SDGs requires member states of the United Nations (UN) to urge companies to adopt and integrate sustainability practices and information in their corporate reporting cycle (UN, 2015).

The private sector's participation has been identified as a critical success factor (Caprani, 2016). In particular, corporate engagement with the SDGs is closely linked to corporate accountability, as they provide a framework for companies to strategically align their operations and sustainability efforts with socially accepted goals. By committing to the SDGs, companies are publicly declaring their intent to contribute to sustainable development which establishes some degree of accountability to their stakeholders. Pizzi *et al.* (2021) emphasised that accounting practices play a crucial role in assisting policymakers in evaluating the private sector's contributions. Hence, corporate SDGs reporting represents the primary mechanism tool to communicate organisations' present actions and strategies aimed at contributing to the SDGs (Avrampou *et al.*, 2019; Bebbington and Unerman, 2020). Subsequently, corporate SDGs reporting has gained traction in both academic and practitioner debates (Bebbington & Unerman, 2018; KPMG, 2022). Although the SDGs may accelerate corporate disclosures on sustainable development, the voluntary nature of the practice creates the risk of firms engaging in SDGs-related rhetoric (Macellari *et al.*, 2021).

In recent times, the literature on corporate SDG reporting has demonstrated an upsurge in the practice. For instance, KPMG (2022) observed that 74% of the global 250 companies sampled disclosed some SDGs information in their reporting media. However, corporate disclosures are largely unbalanced as the majority of companies (68%) disclose only their positive impacts on the goals. Few companies report at both goal and target levels with quantitative performance targets for their organisations (PwC, 2019). Empirically, several authors document a steady upsurge in corporate SDGs reporting since their adoption (Bose & Khan, 2021; Erin & Bamigboye, 2021). This notwithstanding, they conclude that corporate engagement is largely symbolic and often a tool for impression management. Issues related to firms' present actions taken, measurement of targets, and means of operationalising the SDGs are unfortunately missing. Implicit from the foregoing is the fact that challenges exist regarding corporate attempts at integrating the goals into business processes, identifying targets, target measurement, and reporting. Yet, a key responsibility of the accounting discipline is to support strategic and operational decision-making by providing stakeholders with timely and quantitative information (Bebbington & Unerman, 2020). Hence, accounting research can assist in developing innovative solutions to tackle the integration and reporting challenges.

Research on corporate engagement with the SDGs requires an in-depth as well as evidence-based analysis to bring to the fore firms' contribution to the goals and issues influencing corporate actions towards the SDGs. However, accounting research is currently not evolving

in a manner that articulates the SDGs-related challenges facing organisations (Bebbington and Unerman, 2020; Elbardan and Yazdifar, 2023; Hopper, 2019). Recently, there has been a substantial improvement in the number of studies exploring corporate engagement with the SDGs as well as how organisations communicate their contributions. Consequently, the literature on corporate SDGs reporting is beginning to mature as more scholars devote particular attention to this emerging field. While several articles focus on some specific themes, other relevant aspects of corporate SDGs reporting remain unexplored. The scant literature appears fragmented as various scholars approach the field from different perspectives and framings resulting in contradictory findings. Hence, a review is imperative to map the focus of the prevailing research, how it has developed, and identify avenues to develop the field further. This study primarily seeks to systematically explore the corporate SDGs reporting research to map its trajectory, offer a critique, and establish how the field may develop further.

It is worth highlighting that some scholars have reviewed the connections between the SDGs and management research (see Table I). While these reviews provide valuable insights into the contributions of management scholars to the pursuit of the SDGs, they tend to be broad in scope, offering only a general overview of the SDGs and management research. As a result, they only partially analyse corporate SDGs reporting as a research field. Hence, corporate SDGs reporting literature is often relegated to a secondary position, becoming merely an element of the review rather than its primary focus (Pizzi *et al.*, 2021). Also, some of these reviews tend to be relatively unstructured, commentary, and rooted in authors' knowledge of the phenomenon (Bebbington and Unerman, 2018). In light of this, further reviews are necessary, especially at the preliminary stages of a novel research field such as corporate SDGs reporting (Dumay *et al.*, 2016). Our review goes a step further to explore the broad scope of corporate SDGs reporting literature published across various journals, authors, organisations, themes, approaches, methods, and theories, using a structured literature review methodology. In doing so, three main research questions are addressed:

- RQ1.* How has research for inquiring into corporate SDGs reporting developed?
- RQ2.* What is the focus of the corporate SDGs reporting literature?
- RQ3.* How can future research advance the field of corporate SDGs reporting?

<Insert Table I Here>

The remainder of the paper is structured into three distinct sections. Section 2 details the methodology adopted for this review purpose. Section 3 presents the answers to our first two review questions with a descriptive analysis and critique of the articles based on our analytical framework. Lastly, section 4 outlines our conclusions and directions for further research.

2. The structured literature review methodology

To gain insights, critique the literature, and identify potential future research directions for corporate SDGs reporting, we employ a structured literature review (SLR) method. Massaro *et al.* (2016, p. 767) define an SLR as “a method for studying a corpus of scholarly literature, to develop insights, critical reflections, future research paths and research questions”. This review method offers a systematic, replicable, and transparent process that mitigates researchers' inherent biases and provides a log of procedures and conclusions (Elbardan *et al.*, 2023; Kotb *et al.*, 2020; Tranfield *et al.*, 2003). Further, SLRs are useful in discovering unexplored topics and methods, encouraging, therefore, the advancement of new knowledge areas and research approaches (Guthrie *et al.*, 2012; Massaro *et al.*, 2016). Given that corporate SDGs reporting is an emerging field within the social and environmental accounting literature, conducting an

SLR is appropriate to gain insights into the available literature, offer critiques, and develop a future research agenda. The following sections describe the steps taken to undertake the literature review.

2.1. The literature review protocol

To ensure a systematic and rigorous review process, we developed a review protocol that outlined our review questions, methods, study types and how data will be appraised and synthesised (Petticrew and Roberts, 2008). First, an analytical framework was defined to identify the units of analysis within the papers, and a manual coding procedure was developed to extract relevant information from each article. This coding technique allowed for the identification and coding of words and phrases with similar meanings (Guthrie *et al.*, 2012; Massaro *et al.*, 2015). As an SLR takes the form of a content analysis where the articles under review constitute the unit of analysis, we conducted Krippendorff's inter-coder reliability test to minimise the risk of subjectivity and coding bias (Hayes and Krippendorff, 2007).

2.2. The literature search

In line with prior SLRs (Kotb *et al.*, 2018; Massaro *et al.*, 2016), a keyword search approach was adopted for the review. First, we derived a list of keywords from prior studies comprising "sustainability report*" or "corporate social responsibility report*" or global reporting initiative report*" or "triple bottom line report*" and "sustainable development goals" including the abbreviations of these terms. To ensure a comprehensive review of the literature, we analysed multiple databases including Web of Science, Scopus and EBSCO Host – Business Source Ultimate. This was designed to retrieve articles with titles, abstracts and keywords containing the specified terms.

The search was conducted on 28th February 2023 which generated a preliminary sample of 572 articles. To ensure uniformity, we refined the search to include only peer-reviewed articles published in business, management and accounting categories, which reduced our results to 230. After eliminating 102 duplicates, two authors thoroughly read the abstracts of the remaining articles to exclude those not related to the research theme. The third author independently validated the exclusion process. Following this, 89 articles were identified for final selection. In this stage, the three authors independently read the full texts of all 89 articles to ensure that only articles primarily focused on the research theme were included. The selection criteria were as follows:

- The objective of the research paper should relate to corporate engagement with the SDGs and SDGs reporting.
- The article should discuss corporate SDGs reporting or corporate engagement and disclosures on SDGs in sustainability reports, corporate social responsibility reports or annual reports.

This process resulted in identifying a sample of 65 articles focusing on corporate SDGs reporting as the basis for the SLR (see Appendix A). Fig. 1 demonstrates the selection and evaluation process.

<Insert Figure 1 Here>

2.3. Article Impact

Consistent with prior SLRs, we employed Google Scholar citations to determine the impact of the 65 articles (Dumay *et al.*, 2016; Kotb *et al.*, 2018, 2020). Data were obtained from Google Scholar on the number of citations for each article as of 11 March 2023. Table II presents the top 10 most cited articles by Google Scholar citations. While citations from the top 10 most cited articles are sufficient to establish the impact of articles in any field, it does not take cognizance of the time effect (Massaro *et al.*, 2015). To address this, we measure the impact of the articles using the number of citations per year (CPY), and the results are presented in Table III.

<Insert Tables II & III Here>

In analysing both tables critically, it was observed that seven articles appeared in both rankings (García-Sánchez *et al.*, 2020; Pizzi *et al.*, 2021; Rosati and Faria, 2019a, 2019b; Tsalis *et al.*, 2020; van der Waal and Thijssens, 2020; van Zanten and van Tulder, 2018). It is worth mentioning that the study by Rosati and Faria (2019a) examining the relationship between SDGs reporting and country-level institutional factors is the leading article in both rankings. Being one of the early empirical studies on corporate SDGs reporting may explain the high number of citations for this paper. Additionally, we observe that more recent studies have been included in Table III (Khaled *et al.*, 2021; Pizzi *et al.*, 2021, 2022; Silva, 2021) signalling an interest among researchers to cite the latest SDGs reporting research.

Further, our analysis indicates that corporate SDGs reporting is a research field of growing importance, highlighting the value of the SDGs to the corporate world. Further analysis reveals that 31 journals published at least a paper on SDGs reporting, while 26 journals were cited at least once. As exhibited in Table IV most cited journals are the *Journal of Cleaner Production* (1176), *Corporate Social Responsibility and Environmental Management* (618), *Journal of International Business Policy* (377), *Sustainability* (345), and *Business Strategy and the Environment* (244). These results indicate the quality of research on SDGs reporting even though this field gained traction in 2018. However, it is interesting to mention that none of these papers were published in any of the top accounting journals. Authors are publishing in emerging journals which mostly do not have accounting as their primary focus. We adopted the ABS ranking to analyse the rank of the journals publishing SDGs reporting research. Our results reveal that the ABS ranking lists 60% of the top 10 most cited journals.

<Insert Table IV Here>

2.4. The analytical framework

To develop our analytical framework, we adopted Guthrie *et al.*'s (2012) criteria which have been extensively adopted by prior studies (Dumay *et al.*, 2016; Kotb *et al.*, 2020; Pizzi *et al.*, 2020). We modified some classifications of the framework to suit our review topic. This includes; replacing the general/other attributes of the organisational focus category with two new attributes (public and private sector and mixed), replacing the literature focus category with research themes and a different set of attributes relevant to corporate SDGs reporting, excluding ICA frameworks and models, excluding commentary/normative/policy and theoretical: literature review/empirical attributes under research methods category since our review focused on only empirical research. Further, two new attributes (Africa and Global) were added to the location category. We added four additional categories: author region, research method, and authorship. Thus, our analytical framework consisted of 8 different categories, with attributes ranging between three and seven. The final analytical framework is

presented in Table V. Five of the articles were independently read by the lead author and coded in a spreadsheet. This process was repeated by the second author. An inter-coder reliability test was conducted which yielded a score of 0.87 indicating that the analytical framework and coding are reliable. Further discussions were held to clarify any discrepancies and inconsistencies identified.

<Insert Table V Here>

2.5. Article Coding

After conducting the reliability test, one of the authors coded the articles and recorded the results in an Excel spreadsheet. To allow for the inclusion of new relevant categories, an open coding approach was adopted (Dumay *et al.*, 2016). The remaining authors reviewed the results in the spreadsheet to ensure consistency.

3. Insights and Critique

In this section, we provide empirical insights to address research questions: one “*How has research for inquiring into SDGs reporting developed?*” and two “*What is the focus and critique of the SDGs reporting literature?*” The results of the empirical insights are presented in Table V.

3.1. Authorship

Our first category (authorship) examines the leading authors and affiliations in the corporate SDGs reporting field (Kotb *et al.*, 2018). The attributes for this category include A1 Sole Author; A2 Two Authors; A3 Three Authors; and A4 Four Authors. As evident from Table V, we found that 5 papers were authored by a sole author, 22 papers were co-authored by two authors, 18 papers were written by three authors and 20 articles were authored by four researchers. In total, the 65 articles were authored by 183 authors with an average publication of 2.82 authors per article. Interestingly, only 25 authors have contributed more than once to the field. As evident in Table VI, there are only four authors who have authored or co-authored 3 articles each. These are Rosati (Department of Management Engineering, Technical University of Denmark, Denmark), Pizzi (Department of Economic Sciences, Universita del Salento, Italy), Venturelli (Department of Economic Sciences, Universita del Salento, Italy), and Ordonez-Ponce (Faculty of Business, Athabasca University, Canada). Furthermore, only 9 authors (e.g. Rosati, Faria, van der Waal, Pizzi,) are part of the cluster of 20 authors who published the 10 articles with the highest CPY. The findings demonstrate the absence of a superstar effect where a few authors churn out most of the papers in a particular field (Serenko *et al.*, 2011). In terms of author contribution, our analysis suggests that only a handful of authors have high specialisation on the topic while the remaining authors contribute just once to this field of knowledge.

In terms of author affiliation, our analyses indicate that 70% of the authors are affiliated with institutions in Europe while authors from institutions in the Australasian and North American regions were 12% and 9% respectively (see Table VII). Surprisingly, only 4% of the authors are affiliated with institutions in the United Kingdom. Similar to prior studies, the findings indicate the dominance of authors from the European region (Dumay *et al.*, 2016; de Villiers *et al.*, 2014). This may be attributed to the European Union’s (EU) increased attention to sustainable development, particularly, the SDGs framework (Shevchenko *et al.*, 2021; Wong, 2019). The EU’s rich history of policies and regulatory reforms aimed at incorporating sustainable development into its activities and member states makes the region a data-rich

environment for research on sustainable development. Additionally, European scholars tend to focus on broader research traditions, such as social and environmental accounting, whereas North American scholars tend to focus more on positivist capital market research (Dumay *et al.*, 2016; Parker and Guthrie, 2014).

Also, our analyses indicate that only 13 out of the 65 articles were co-authored collaborations between authors from different countries (Avrampou *et al.*, 2019; Curtó-Pagès *et al.*, 2021; Hummel and Szekely, 2022). Thus, we note that international collaborations between authors are sparse, particularly between authors from different regions as well as collaborations between authors and practitioners.

<Insert Table VI & VII Here>

3.2. *Jurisdiction*

The jurisdiction category, which includes five attributes, is adopted from Guthrie *et al.* (2012). As our review focuses on the empirical literature, all the articles are deemed to have adopted an organisational approach. These include B1 supra-national/international – industry, for articles focusing on industries in two or more countries; B2 supra-national/international – organisational, for articles on different organisations operating in more than one country; B3 national – industry, for studies using industries operating in a particular country; B4 national – organisational, for studies on organisations in a particular country; and B5 one organisation, for articles focusing on one organisation.

As evident in Table V we observe that most articles focused on the organisational level – either from a national or supra-national/international perspective. Specifically, 25 articles investigated SDGs reporting focusing on different organisations across countries, while 23 studies analysed this phenomenon from a national-organisational perspective. Further, 13 papers adopted a supra-national/international–industry focus, while 4 studies were classified as national-industry. Interestingly, no study focuses on a single organisation. It is important to stress that most scholars attempt to generalise findings across organisations rather than exploring the practice within organisations.

3.3. *Location of research*

The location of the research category was adopted from Guthrie *et al.*'s (2012) original category (regional focus). This category was adapted by adding two new attributes (Africa and Global) to the initial 5 attributes under this category. The final set of attributes includes C1 North America, consisting of the USA and Canada; C2 Australasia, consisting of Australia, New Zealand, and Asia; C3 United Kingdom; C4 Europe; C5 Africa; C6 Global, that is studies carried out in more than one region; C7 Other, for any study that cannot be classified under any of these classifications, such as countries in South America and the Gulf region.

As highlighted in Table V, the active regions for SDGs reporting research were Europe leading with 27 papers, followed by studies that adopted a Global approach with 23 papers, and Australasia with 5 papers. The dominance of the European region may be attributed to the promulgation of Directive 2014/95/EU by the European Union (EU) which requires certain disclosures from some organisations in Europe. The *Non-Financial Reporting Directive* (Directive 2014/95/EU) requires large public interest entities to disclose nonfinancial information relating to environmental, social and employee-related, human rights, anti-

corruption and bribery matters (Biondi *et al.*, 2020; European Union, 2014). According to Gazzola *et al.* (2020), there is a clear linkage between the SDGs and the disclosure requirements of the EU directive. In a related study, Krasodomska *et al.* (2022) conclude that the EU directive (Directive 2014/95/EU) positively impacted corporate SDGs reporting in the EU. Furthermore, several authors emphasise the importance of transnational institutions such as the United Nations Global Compact in driving corporate engagement with the SDGs (Krasodomska *et al.*, 2023; Rosati and Faria, 2019b). Thus, Europe's dominance as the active region can be attributed to the fact that more European firms, particularly those in Spain and Germany, participate in the UNGC. Since there is a close association between the SDGs and the UNGC, participating companies are more likely to report their contributions to the SDGs.

The least popular regions for SDGs reporting research include the United Kingdom (Botchway and Bradley, 2023; Silva, 2021) and Africa (Erin and Bamigboye, 2021; Gerged and Almontaser, 2021) both with 2 articles each, and North America with 1 article (Guandalini *et al.*, 2019). Surprisingly, these regions contribute little to this field as we find few studies focusing on these regions. Further, we observed that some papers used organisations across two different regions, for instance: North America and Europe with 1 article (van Zanten and van Tulder, 2018), and Australasia and Africa with 1 article (Kazemikhasragh *et al.*, 2021).

3.4. Organisational focus

Our fourth category is the organisational focus which examines the type of organisations researchers study. The attributes are D1 public listed organisations; D2 private – small and medium enterprises (SMEs); D3 private – others; D4 public sector; D5 public and private; D6 not for profit; D7 mixed. The results in Table V demonstrate that publicly listed companies constitute the most researched organisation (43 articles), followed by studies that used mixed organisations with 14 articles. Only a few studies focused on other organisations including the public sector with 3 articles, SMEs with 2 articles, and not-for-profit organisations (1 article). The dominance of studies on publicly listed organisations as an organisational focus can be attributed to the ease of access to standalone sustainability reports, annual reports, CSR reports, and other documents communicating their SDGs performance.

3.5. The focus of SDGs reporting literature

This category was adopted from Guthrie *et al.* (2012), however, adapted to reflect the themes generated in our SLR. The specific attributes for this category are E1 business strategy; E2 drivers of SDGs reporting; E3 extent of SDGs reporting; E4 SDGs engagement/involvement; E5 performance measurement; and E6 others to record articles that could not be classified under any of the themes identified.

We identify that the dominant research theme is SDGs engagement or involvement at the firm level (22 papers), followed by the extent of SDGs reporting (18 papers). Drivers of SDGs reporting as a research focus was the third most popular theme explored by the authors with 17 articles. Also, we find that the least explored themes are Business Strategy with 3 studies and Performance Measurement (2 studies). Accordingly, four papers were coded as “other” since we could not classify them under the predefined themes. We examined these papers further for any similarities to determine whether a new attribute is required. However, we could not identify any similarities between these three papers to warrant the creation of a new attribute. Among these include assessing the implementation of SDGs through switching costs (Guandalini *et al.*, 2019), selling recommendations by analysts (García-Sánchez *et al.*, 2020), and monetizing the impacts of Spanish companies on the SDGs (Diaz-Sarachaga, 2021).

It is interesting to note that the focus of SDGs reporting research has evolved over the period since the launch of the Global goals in 2015. The focus of SDGs literature in the early years was primarily on business strategy, drivers of SDGs reporting, and extent of SDGs reporting. However, since 2020 the focus of most papers has shifted to firms' engagement/involvement with the SDGs and the drivers SDGs reporting as highlighted in Fig. 2.

<Insert Figure 2 Here>

3.6. Theoretical framework

The theoretical framework category examines the various theories used by prior authors to explore corporate SDGs reporting. The attributes for this category are F1 none, and F2 adopts an existing theory. We find that 46 papers do not have any theoretical underpinning while 19 papers apply a theory or an integration of theories. Further, we note that the popular theories employed include legitimacy theory, institutional theory, stakeholder theory, and signalling theory indicating that authors do not adopt a common theoretical framework to investigate the phenomenon. We contend that many authors already possess prior knowledge of these theories due to their widespread use in related fields such as sustainability reporting. Additionally, corporate SDGs reporting in its current form is largely voluntary, providing companies with flexibility in determining what to report and how to report. However, with all forms of voluntary disclosures, they may be used to reinforce firms' legitimacy-seeking behaviour (Merkl-Davis and Brennan, 2007). In this regard, these theories dominate the field due to their usefulness in understanding corporate voluntary disclosure behaviour (Heras-Saizarbitoria *et al.*, 2021; Silva, 2021; van der Waal and Thijssens, 2020). For instance, Silva (2021) employed the legitimacy theory to understand the legitimation strategies companies adopt in reporting their engagement with the SDGs. The study identified four different legitimation strategies (conciliatory, transparency, stimulation, and transformative) companies adopt in reporting their SDGs performance.

3.7. Research methods

This category highlights the spread of research methods employed in investigating the field. We adapted the original attributes by deleting two attributes (commentary/normative/policy, and theoretical: literature review/empirical) since our review focuses on the empirical literature on corporate SDGs reporting. Thus, our attributes for the research methods category are G1 content analysis/historical analysis; G2 surveys/questionnaires; and G3 case/field study/interviews.

Consistent with prior SLRs, we observe that content analysis/historical analysis of various reporting media was the most popular and commonly used method with 57 articles (86%). Few scholars adopt case studies/interviews (3 articles) and surveys/questionnaires (1 article) (van Zanten & van Tulder, 2018) to investigate the phenomenon. Additionally, a strand of papers employs a combination of methods including content analysis and questionnaires (1 article) (Erin and Bamigboye, 2021), and content analysis and interviews (Battaglia *et al.*, 2020; Botchway and Bradley, 2023; Diaz-Sarachaga, 2021). The strong preference for content analysis/historical analysis can be attributed to the ease of access to firms' SDGs disclosures contained in the various reporting media.

3.8. Research approach

To explore the methodological approaches adopted by prior studies, we added a research approach category adopted. The attributes for the research approach category include H1 quantitative; H2 qualitative; and H3 mixed, for studies that adopt both qualitative and quantitative methods. Consistent with the dominance of content analysis in section 3.7, we observe that 46 papers adopt a quantitative approach. Also, 16 papers adopted a qualitative approach while three studies employed a mixed approach (Costa *et al.*, 2022; Ordonez-Ponce and Weber, 2022). The results indicate a diversity of research approaches employed by authors which is indispensable in exploring uncharted research fields to facilitate a broader understanding of the phenomenon (Kolk *et al.*, 2017; Pizzi *et al.*, 2020).

3.9. Findings

Finally, the findings of the papers were analyzed (Kotb *et al.*, 2018, 2020). We juxtaposed key findings to identify areas of similarities and contradictions in line with the themes identified in section 3.5.

3.9.1. SDGs engagement

As indicated earlier, SDGs engagement has been the most popular theme. Interestingly, the evidence of corporate involvement or engagement with the SDGs has been largely consistent. van der Waal and Thijssens (2020) conclude that corporate involvement with the SDGs remains largely symbolic and a tool for impression management. Further, Silva (2021) establishes that most firms legitimize their contributions to the SDGs with rather symbolic responses through conciliatory, transparency, and stimulation strategies. Most papers indicate that firms provide limited disclosures on their selection of material SDGs, leading several authors to conclude that corporate engagement is superficial due to widespread cherry-picking and SDG-washing (Costa *et al.*, 2022; Heras-Saizarbitoria *et al.*, 2021). Implied from the foregoing, we note that there currently exists a lack of transparency in corporate disclosures regarding their SDGs engagement, particularly, disclosures on SDGs prioritisation and how material sustainability issues influence corporate contribution to the SDGs.

3.9.2. Drivers of SDGs reporting

Several authors have explored the drivers of SDGs reporting from various perspectives including institutional, regulatory, and corporate governance factors. Consequently, different factors have been identified to drive corporate SDGs reporting. Rosati and Faria (2019) conclude that early adoption of SDGs reporting is driven by firm size, higher levels of intangible assets, female-dominated boards of directors, a higher commitment to sustainability frameworks and external assurance, and a younger board of directors. Other factors have been identified to drive corporate SDGs reporting including board independence and sector/industry type (Elalfy *et al.*, 2020; Pizzi *et al.*, 2021); ownership and shareholding structure (García-Sánchez *et al.*, 2020); cultural dimension (Pizzi *et al.*, 2022); and national level SDGs performance and environmental sensitivity (Gerged and Almontaser, 2021).

3.9.3. Scope of corporate SDGs reporting

The results of our analyses regarding the scope of corporate SDGs reporting indicate a uniform outlook across the studies in the review. We note that the scope of reporting has been limited both in terms of the quality and quantity of the disclosures. For instance, Avrampou *et al.*

(2019) intimate that overall SDGs reporting among European banks is limited by inconsistencies in the extent of disclosures on the SDGs. Similarly, Di Vaio and Varriale (2020) observe that few organisations within the Italian airport industry report on the SDGs as well as provide details regarding effective key performance indicators for measuring their performance over time. In terms of SDGs reporting quality, Tsalis *et al.* (2020) conclude that the quality of SDGs disclosures among Greek firms is low and differs among industries, a finding consistent with most of the studies (Curtó-Pagès *et al.*, 2021; Erin and Bamigboye, 2021; Izzo *et al.*, 2020; Macellari *et al.*, 2021).

3.9.4. Business strategy

The nexus between the SDGs and business strategy has courted the attention of scholars albeit few studies were identified. For example, van Zanten and van Tulder (2018) found that MNEs primarily engage with only internally actionable SDGs to mitigate negative externalities. Accordingly, Ike *et al.* (2019) observe that Japanese MNEs prioritise SDGs 4,8,9,11,12,14,17 in their plans to extend or enter new markets in Southeast Asia. The authors conclude that policymakers in host countries need to ensure important elements of the SDGs exist to attract the economic growth offered by MNEs.

3.9.5. Performance measurement

Some authors have investigated the influence of SDGs reporting on corporate financial performance with limited and inconclusive findings. Emma and Jennifer (2021) observed that SDGs reporting is still more symbolic, suggesting little effect on firm performance. They conclude that SDGs reporting enhances the performance of firms in environmentally sensitive industries and only in specific companies by reducing information asymmetry or enhancing corporate reputation. In a similar study, Ahmad and Buniamin (2021) found a negative relationship between corporate SDGs engagement (social and economic dimensions) and corporate financial performance.

4. The future of corporate SDGs reporting research

In this section, we address the third research question “*How can future research advance SDGs reporting?*” In developing an answer, five broad areas are identified and discussed in the ensuing subsections.

4.1. Motivations for and challenges of SDGs reporting

First, we argue that SDGs reporting research in its current form has matured from the first stage of knowledge development, as demonstrated in the topics and focus of the existing literature. We note a seeming disconnect between scholars exploring this concept and the actual practice since most of the studies do not investigate the practice in specific organisations. As Dumay *et al.* (2016, p. 176) argue, researchers need to “leave their academic ivory towers and engage more with practice” to contribute to the development of SDGs reporting literature. There is a need to move beyond the confines of the offices and engage more with organisations to unearth the motivations and challenges concerning this practice. Research focusing on SDGs engagement and drivers of SDGs reporting continue to dominate the literature. We contend that these themes have dominated the literature because of the ease of access to non-financial disclosures of organisations that constitute data for such studies. This notwithstanding, the preliminary findings from these studies reveal a superficial engagement with the SDGs

framework by firms. Thus, to advance the SDGs reporting literature beyond the current stage, there is a need for a critical examination of SDGs in practice.

Given the voluntary nature of this practice, studies exploring *why* companies report their SDGs performance, including the challenges and opportunities inherent are crucial. As more companies report on the SDGs, it is necessary to understand their engagement with these goals to accurately judge the reporting quality. Our review indicates a lack of anti-positivist research methods, suggesting the need for innovative qualitative research methods such as case studies and interview-based studies. Thus, we call for more interventionist research where scholars engage with relevant stakeholder groups, including management, sustainability committees of the board and regulators. Future research may explore how the SDGs framework is being integrated into business strategy and corporate reporting practices in line with target 12.6. We believe that such research can enrich the discourse and contribute meaningfully to practice and theory development, challenging the long-held notion that accounting research contributes marginally to accounting practice (Dumay *et al.*, 2016).

Moreover, research in emerging economies and organisations other than publicly listed companies could develop the field further. Our analyses indicate a dearth of SDGs reporting research emanating from these locations and organisational settings. Unlike publicly traded companies and multinational enterprises (MNEs), private companies particularly SMEs, have been relegated in the debate on SDGs disclosures. The literature suggests a relationship between firm size and SDGs reporting, as larger firms have more stakeholders to satisfy and more slack resources to devote to this practice. However, SMEs constitute the majority of organisations in emerging countries and contribute over 50% to the gross domestic product (GDP) (Chege and Wang, 2020). Moreover, emerging economies are most exposed to the ravaging effects of climate change and unsustainable development. Therefore, exploring this reporting practice in these research settings will contribute immensely to this field.

Furthermore, some scholars postulate that a country's legal system drives firms' sustainability practices (Liang and Renneboog, 2017). In common law jurisdictions, the legal framework and regulations tend to be skewed toward shareholder interests (shareholder-oriented) (Benlemlih and Girerd-Potin, 2017). In contrast, civil law jurisdictions are perceived to be more stakeholder-oriented and consider the interests of all stakeholders. Therefore, firms' behaviour toward voluntary reporting practices (such as SDGs reporting) is likely to be impacted by the legal system of the country in which they operate. Given that prior SDGs reporting research has not paid particular attention to regions including North America (the USA and Canada) and the UK which are typically common law jurisdictions, research investigating this phenomenon in these settings would contribute significantly to the field.

4.2. Theoretical innovation

Second, our analyses indicate that the current SDGs reporting research seems under-theorised as most scholars neither underpin their research with any theory/framework nor propose one to further advance the development of the field. This has been a major challenge for business and management researchers over the years. In particular, several scholars underscore the need for a theoretical framework particularly accounting scholars to support policymakers on matters related to the SDGs (Bebbington and Unerman, 2018; Kolk *et al.*, 2017). Therefore, we call for more research that integrates theories or theoretical frameworks to investigate the phenomenon. The literature suggests that corporate SDGs reporting is largely symbolic and primarily used as an impression management tool. To understand the tactics companies adopt in reporting their contributions to the SDGs, the impression management theory is useful (Rosenfeld *et al.*,

1995; Schlenker and Weigold, 1992). This theory has been employed in other areas of social and environmental accounting literature such as sustainability reporting (Diouf and Boiral, 2017; Hooghiemstra, 2000; Sandberg and Holmlund, 2015); greenhouse gas reporting (Talbot and Boiral, 2018); and biodiversity reporting (Boiral, 2016). Similarly, the classical Aristotelian concept of persuasive rhetorical ‘proofs’ – ethos (credibility), logos (reason) and pathos (emotion) – is a useful theoretical lens in understanding corporate disclosures on the SDGs (Burke, 1969; Hyde, 2004). Higgins and Walker (2012) adopted this theoretical lens to explore the strategies of persuasion in corporate social and environmental reports. Therefore, we argue that these theories are appropriate for studies exploring the *how* and *why* questions related to corporate SDGs reporting.

4.3. SDGs performance measurement

Further, it is evident from our analyses that SDGs reporting in organisations has been on the ascendancy since 2015. Yet, the quality of the disclosures has been a challenge for most of the organisations reporting their contribution as well as the scholars exploring the phenomenon. Most scholars have resorted to measures that do not accurately represent the quality of reporting. In particular, we observed that while some authors employ a dummy variable (whether the company has addressed SDGs or otherwise) to represent reporting, others consider the frequency of SDGs mentions (word counts). We maintain that although these measures offer preliminary insights into the practice, they remain limited in assessing the reporting quality according to recommended frameworks such as the GRI standards and SDGs Compass. Notably, few scholars have developed various reporting scores based on these frameworks to evaluate corporate SDGs reporting quality (e.g. Bose and Khan, 2021; Pizzi *et al.*, 2021). This approach offers a foundation for future research aimed at improving reporting quality. By mapping corporate SDGs reporting against these frameworks, accounting research can spur firms’ efforts aimed at advancing the goals. This calls for an active engagement between the accounting academic community and practitioners in diverse organisational and socio-cultural contexts. Future studies may investigate how organisations select material SDGs, define priorities across the goals, and identify suitable indicators to track their contribution and report on. Additionally, future research may examine whether organisations that focus on material SDGs related to their core business activities achieve higher contributions to the SDGs. Further, the impact of the COVID-19 pandemic on organisations’ SDGs prioritisation is an area where future studies may focus.

4.4. SDGs reporting – performance nexus

The strategic value of sustainability disclosures in managerial decision-making is an important theme in the existing literature. Concerns about the quality and credibility of such disclosures raise the question of whether reporting accurately reflects organisations’ underlying sustainability performance. Despite the growing research on SDGs reporting, its connection to corporate SDGs performance has received limited attention in the prevailing literature. The majority of the studies have predominantly focused on legitimacy and stakeholder perspectives when exploring why and how organisations disclose SDGs performance (Elalfy *et al.*, 2020; Silva, 2021; Yu *et al.*, 2020). However, it is worth considering that organisations may genuinely prioritise sustainable development and view the SDGs as a well-structured approach to improving corporate sustainability performance. In this context, the managerial perspective of sustainability reporting (Burritt and Schaltegger, 2010; Schaltegger and Burritt, 2010) offers a valuable theoretical framework for exploring these issues. According to the managerial logic, managers can use sustainability disclosures as an incentive to improve organisational sustainability performance (outside-in approach). This approach implies that managers may

use reporting as a mechanism to drive incremental changes that could ultimately lead to transformational changes within the organisation over the long term (Qian and Schaltegger, 2017; Schaltegger and Wagner, 2006).

In this context, SDGs reporting can serve as a catalyst for driving organisational changes aimed at improving SDGs performance in subsequent periods. However, its role in serving management's information requirements as well as supporting managerial decision-making to implement corporate sustainability remains unexplored. Whether organisations use reporting to influence SDGs performance in subsequent periods, and the value of such disclosures to internal decision-making, are still open questions. Thus, we argue that, in addition to addressing legitimacy concerns and fulfilling stakeholder expectations, managers may employ SDGs reporting to inform corporate sustainability strategies, ultimately resulting in improved sustainability performance. While some literature has presented evidence of this phenomenon, particularly in the field of carbon accounting (Qian and Schaltegger, 2017), limited research exists on this relationship within the field of SDGs reporting. Hence, we advocate for further research on the SDGs reporting and performance nexus. We believe that this is more crucial to managers, stakeholders and regulators as it provides evidence regarding the value relevance of SDGs reporting. Consequently, future research may investigate the impact of SDGs reporting in fostering improved SDGs performance in organisations. Additionally, future research may explore how managers integrate the SDGs into their core business operations as well as the strategic use of reporting for internal decision-making.

4.5. More longitudinal research

Finally, we call for more research that adopts a longitudinal approach. As evident in our analyses, we found that most studies are cross-sectional, utilising data on organisations' SDGs performance obtained in a particular year (Avrampou *et al.*, 2019; Pizzi *et al.*, 2021; van der Waal and Thijssens, 2020). Additionally, most of the studies utilised data that was obtained within the early years after the launch of the goals. These studies provide early insights into the practice; however, we argue that the corporate SDGs reporting journey is a process rather than an event. Therefore, it will be useful to investigate how this reporting practice has developed within organisations over the period. Given that, we urge future studies to consider the influence of governance, organisational attributes, and institutional and country-wide factors on SDGs reporting on a longitudinal basis. Further, the exploration of the influence of corporate SDGs reporting on the transformative capacity of an organisation's sustainability orientation represents a compelling area of inquiry. Future research may investigate the mechanisms through which SDGs reporting engenders an organisation's sustainability approach, as well as its overarching sustainability practices implemented throughout the entire firm. This would necessitate a longitudinal analysis of corporate disclosures to ascertain any discernible shifts in sustainability-related disclosures over time after reporting on the SDGs. Additionally, it would be valuable for future research to extend beyond a single country or research context and adopt a longitudinal approach, thereby facilitating a cross-national comparative analysis of SDGs reporting. Exploring how organisations without an inherent sustainability focus are embracing the SDGs constitutes an important area that warrants attention in future studies. By addressing these aspects, a more comprehensive understanding of the adoption and impact of SDGs reporting can be attained to help develop the field further.

Surprisingly, the connection between SDGs reporting and organisational performance has been largely overlooked in the existing literature, indicating a significant research gap. Although few scholars have investigated this relationship (Ahmad and Buniamin, 2021; Emma and

Jennifer, 2021), their findings have been inconclusive. Notably, these studies have predominantly focused on the initial years following the introduction of the SDGs, possibly limiting their ability to capture the full extent of the impact on financial performance. By aligning corporate activities with the SDGs and reporting progress, companies can attract socially responsible investors and enhance their market reputation. Consequently, these incentives can act as a catalyst for increased investment in sustainable practices, technologies, and innovation, leading to an overall improvement in sustainability performance. In this regard, future research may employ longitudinal research methods to examine the link between SDGs reporting and corporate performance. This approach would enable a comprehensive understanding of the long-term effects and implications of SDGs reporting on firm performance. By addressing this research gap, scholars can contribute valuable insights to the field and offer guidance to organisations aiming to effectively integrate the SDGs into their reporting practices.

5. Conclusion and Implications

In conclusion, we call for increased SDGs-motivated accounting research, given the significant opportunities for scholars to advance knowledge within this field. As the world grapples with the ravaging effects of the COVID-19 pandemic, achieving the SDGs seems more imperative than ever. The pandemic and geopolitical tensions have eroded years of progress and hindered the transition to greener economies and sustainable business practices. In light of these challenges, the UN has emphasised that the current progress towards the SDGs does not signal their achievement by 2030. Consequently, there is a renewed call for the private sector to intensify efforts aimed at enhancing corporate SDGs performance (UN, 2022). This underscores the critical role of corporate SDGs reporting research, particularly in assisting organisations to develop accounting and measurement approaches based on the SDGs and their targets. Through SDGs prioritisation and credible accounting measures, reporting can serve as the foundation for well-informed strategic decision-making within organisations. In effect, managers can make better decisions and pursue the SDGs more effectively, leading to improved corporate SDGs performance. Using an SLR methodology, this paper has reviewed 65 papers within the field of corporate SDGs reporting to identify insights on how the field has developed, offer a critique, and suggest areas to advance this field.

The findings suggest that the prevailing literature succinctly describes corporate engagement with the SDGs as superficial. We observe that the current literature lacks theorisation and overly focuses on publicly listed companies. Further, regions such as North America, the United Kingdom, and other emerging economies have received less attention from scholars. Also, research themes such as organisations' engagement with the SDGs and drivers of SDGs reporting dominate the existing literature. More so, the discourse is driven by the prevalence of research with positivist orientations and associated research methods. Accordingly, studies that employ anti-positivist research methods to obtain evidence-based management perceptions on the phenomenon are currently lacking. In view of the foregoing, we have identified five broad areas that warrant the attention of researchers to advance the field further.

The review has important theoretical and practical implications. First, the paper provides a novel contribution to the emerging field of corporate SDGs reporting. The key theoretical implications from our structured literature review include the need for more interventionist research. The SDGs have transcended beyond the commitments given by the 193 UN member states and have gained salience among several actors, particularly the private sector. This salience is evidenced in the increased reference to the SDGs in various corporate reporting media. Despite the increasing disclosures by companies on their SDGs impacts, our results

highlight that corporate disclosures are largely symbolic. Although there is an increasing number of accounting scholars developing research within this field, the prevailing research is concentrated on the scope and drivers of SDGs reporting, with limited research examining the managerial implications of SDGs reporting. Furthermore, the scientific discourse remains largely under-theorised with positivist framings primarily focused on the “*what*” questions. The apparent disconnect between accounting scholars exploring this field and the actual practice requires that a modification to the current approaches and research methods is necessary to advance this field and contribute substantively to the challenge.

Further, our review has implications for practice. Our study reveals that companies are largely providing symbolic representations of their actions towards the SDGs. Therefore, this review provides practitioners with valuable insights into the current state of corporate engagement and reporting on the SDGs. The practitioner literature currently focuses on the percentage of companies reporting on the SDGs, their regional focus, and the specific goals they report on (GRI, 2021; KPMG, 2022). While this literature is useful in raising awareness among managers and stakeholders, it lacks an in-depth analysis of the practice (Schaltegger *et al.*, 2023). To achieve more substantive engagement and reporting, a deeper understanding of the managerial implications and factors that influence corporate disclosure practices is necessary (Emma and Jennifer, 2021; Pizzi *et al.*, 2022). In particular, our review highlights that some scholars have examined the relationship between the SDGs and business strategy (Ike *et al.*, 2019; van Zanten and van Tulder, 2018) as well as financial performance (Emma and Jennifer, 2021). We argue that some of these research areas offer new opportunities for practitioners to enhance the value relevance of corporate SDGs reporting. To achieve this, an active partnership between the accounting academic community and practitioners, as emphasized by the SDGs framework, is essential.

Finally, as with all literature reviews, our findings are limited to the choices made regarding the keywords and scope of the data analysed and our interpretation of the results. Even though the methodology employed in our present study is argued to offer more reliable results than a traditional review, scholars employing the same methodology may interpret results differently.

<Insert Appendix 1 Here>

6. References

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Table I: Summary of prior literature reviews on SDGs and Management research

Authors	Literature Review Methodology	Objective of the Study	Study Scope
Pizzi et al. (2020)	Bibliometric analysis and Systematic review	To map the contribution of business and management scholars to the discussion surrounding the SDGs	266
Bebbington & Unerman (2020)	Traditional review	To explore the puzzle of a relative absence of accounting-related scholarship that addresses the SDGs	3
Bebbington & Unerman (2018)	Narrative Synthesis	To establish and advance the role of academic accounting in the pursuit of the United Nations SDGs	Not mentioned

Table II: Top 10 articles by Google Scholar citations

Reference	Title of Article	Google Scholar Citations
1 Rosati and Faria (2019a)	Addressing the SDGs in sustainability reports: The relationship with institutional factors	469
2 van Zanten and van Tulder (2018)	Multinational enterprises and the sustainable development goals: an institutional approach to corporate engagement	463
3 Tsalis et al. (2020)	New challenges for corporate sustainability reporting: United Nations' 2030 Agenda for sustainable development and the sustainable development goals	356
4 Rosati and Faria (2019b)	Business contribution to the Sustainable Development Agenda: Organizational factors related to early adoption of SDG reporting	332
5 van der Waal and Thijssens (2020)	Corporate involvement in Sustainable Development Goals: Exploring the territory	244
6 Pizzi et al. (2021)	The determinants of business contribution to the 2030 Agenda: Introducing the SDG Reporting Score	197
7 Avrampou et al. (2018)	Advancing the Sustainable Development Goals: Evidence from leading European banks	133
8 García-Sánchez et al. (2020)	Do institutional investors drive corporate transparency regarding business contribution to the sustainable development goals?	132
9 Gunawan et al. (2020)	Sustainable development goal disclosures: Do they support responsible consumption and production?	123
10 Silva (2021)	Corporate contributions to the Sustainable Development Goals: An empirical analysis informed by legitimacy theory	120

As of August 31, 2023.

Table III: Top 10 articles by citations per year

Reference	Title of Article	CPY
1 Tsalis <i>et al.</i> (2020)	New challenges for corporate sustainability reporting: United Nations' 2030 Agenda for sustainable development and the sustainable development goals	119
2 Rosati and Faria (2019)	Addressing the SDGs in sustainability reports: The relationship with institutional factors	118
3 van Zanten and van Tulder (2018)	Multinational enterprises and the sustainable development goals: an institutional approach to corporate engagement	93
4 Rosati and Faria (2019)	Business contribution to the Sustainable Development Agenda: Organizational factors related to early adoption of SDG reporting	83
5 van der Waal and Thijssens (2020)	Corporate involvement in Sustainable Development Goals: Exploring the territory	82
6 Pizzi <i>et al.</i> (2022)	Voluntary disclosure of Sustainable Development Goals in mandatory non- financial reports: The moderating role of cultural dimension	78
7 Pizzi <i>et al.</i> (2021)	The determinants of business contribution to the 2030 Agenda: Introducing the SDG Reporting Score	66
8 Bose and Khan (2022)	Sustainable development goals (SDGs) reporting and the role of country-level institutional factors: An international evidence	61
9 Silva (2021)	Corporate contributions to the Sustainable Development Goals: An empirical analysis informed by legitimacy theory	60
10 Heras-Saizarbitoria <i>et al.</i> (2021)	Organizations' engagement with sustainable development goals: From cherry-picking to SDG-washing?	58

As of August 31, 2023.

Table IV: Top 10 most cited journals

Journal	Articles	ABS ranking	Citations
Journal of Cleaner Production	15	2	1584
Corporate social responsibility and environmental Management	8	1	887
Journal of International Business Policy	1	-	463
Sustainability (Switzerland)	7	-	430
Business Strategy & the Environment	4	3	333
Sustainable Development	5	-	252
Journal of International Financial Management and Accounting	1	3	78
Corporate Governance	1	-	70
Organisation and Environment	2	-	68
Journal of Applied Accounting Research	2	2	64

As of August 31, 2023.

Table V: Results of analysis of corporate SDGs reporting articles

	Total	%
Authorship		
Sole Author	5	8%
Two Authors	22	34%
Three Authors	18	27%
Four Authors	20	31%
Jurisdiction		
Supra-national/International - Industry	13	20%
Supra-national/International - Organizational	25	38%
National - Industry	4	6%
National - Organizational	23	35%
Location		
North America	2	3%
North America & Europe	1	2%
Australasia	7	11%
United Kingdom	2	3%
Australasia & Africa	1	2%
Europe	27	41%
Africa	2	3%
Global	23	35%
Organizational focus		
Public listed	43	66%
Private- SMEs	2	3%
Private- Others	1	2%
Public Sector	3	4%
Public and Private	1	2%
Not for Profit	1	2%
General/Other	14	21%
Research theme		
Business strategy	3	5%
Drivers of SDGs reporting	17	26%
Extent of SDGs reporting	18	27%
SDGs Engagement	22	34%
Performance measurement	2	3%
Others	3	5%
Theory		
None	46	71%
Adopts an existing theory	19	29%
Methods		
Content Analysis/Historical analysis	57	87%
Content Analysis & Surveys/Questionnaires	1	2%
Content Analysis & Case studies/Interviews	3	5%
Surveys/Questionnaires	1	2%
Case studies/Interviews	3	5%
Research Approach		
Quantitative	46	70%
Qualitative	16	25%
Mixed	3	5%

Adapted from Guthrie et al. (2012)

Table VI: Most prolific authors

No. of articles	Authors	Affiliation	Country
3	Pizzi, S.	Department of Economic Sciences, Università del Salento	Italy
3	Venturelli, A.	Department of Economic Sciences, Università del Salento	Italy
3	Rosati, F.	Department of Management Engineering, Technical University of Denmark,	Denmark
3	Ordonez-Ponce, E.	Faculty of Business, Athabasca University	Canada

Table VII: Institutional Affiliation

	Total	%
Europe	129	70%
Australasia	22	12%
North America	16	9%
United Kingdom	7	4%
Africa	6	3%
Other	3	2%

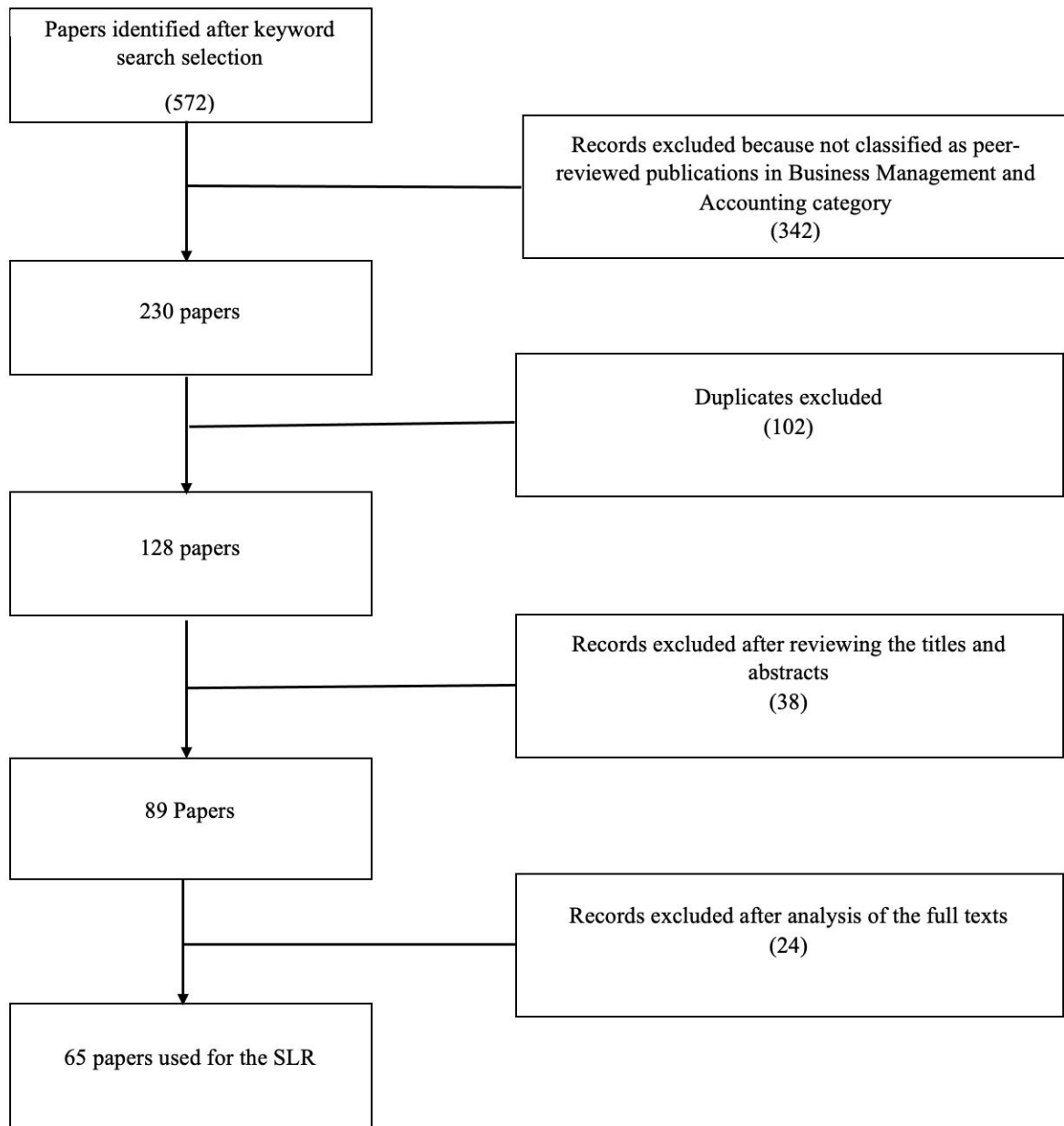


Figure 1: Literature search and selection process

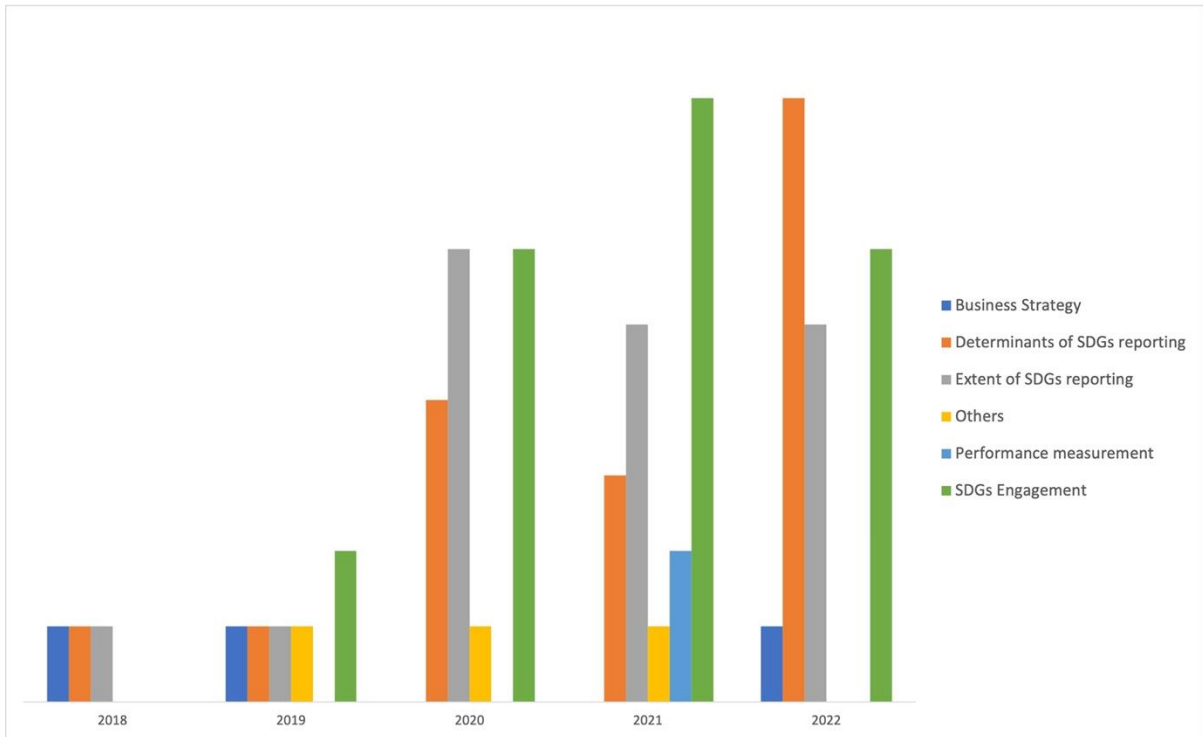


Figure 2: Research theme by year

Appendix 1: Corporate SDG reporting publications reviewed

Authors	Title
Ahmad and Buniamin, (2021)	The Relationship between SDG Engagement and Corporate Financial Performance: Evidence from Public Listed Companies in Malaysia
Arena <i>et al.</i> (2022)	Sustainable development goals and corporate reporting: An empirical investigation of the oil and gas industry.
Avrampou <i>et al.</i> (2019)	Advancing the Sustainable Development Goals: Evidence from leading European banks
Battaglia <i>et al.</i> (2020)	Moving Businesses toward Sustainable Development Goals (SDGs): Evidence from an Italian “Benefit-For-Nature” Corporation
Bose and Khan (2021)	Sustainable development goals (SDGs) reporting and the role of country-level institutional factors: An international evidence
Botchway and Bradley (2022)	The diffusion of the sustainable development goals (SDGs): an examination of preparer perceptions
Calabrese <i>et al.</i> (2022)	Is the private sector becoming cleaner? Assessing the firms' contribution to the 2030 Agenda.
Caputo <i>et al.</i> (2021)	The contribution of higher education institutions to the sdgs—an evaluation of sustainability reporting practices
Consolandi <i>et al.</i> (2020)	Material ESG Outcomes and SDG Externalities: Evaluating the Health Care Sector’s Contribution to the SDGs
Cosma <i>et al.</i> (2020)	Sustainable Development and European Banks: A non-financial disclosure analysis
Costa <i>et al.</i> (2021)	Corporate Social Responsibility through SDGs: Preliminary Results from a Pilot Study in Italian Universities
Costa <i>et al.</i> (2022)	Do SDGs Really Matter for Business? Using GRI Sustainability Reporting to Answer the Question
Curtó-Pagès <i>et al.</i> (2021)	Coming in from the Cold: A Longitudinal Analysis of SDG Reporting Practices by Spanish Listed Companies Since the Approval of the 2030 Agenda
Di Vaio and Varriale (2020)	SDGs and airport sustainable performance: Evidence from Italy on organisational, accounting and reporting practices through financial and non-financial disclosure
Diaz-Sarachaga (2021)	Monetizing impacts of Spanish companies toward the Sustainable Development Goals
Diaz-Sarachaga (2021b)	Shortcomings in reporting contributions towards the sustainable development goals
Elalfy <i>et al.</i> (2020)	The Sustainable Development Goals: a rising tide lifts all boats? Global reporting implications in a post SDGs world
Emma and Jennifer (2021)	Is SDG reporting substantial or symbolic? An examination of controversial and environmentally sensitive industries
Erin and Bamigboye (2021)	Evaluation and analysis of SDG reporting: evidence from Africa
Fonseca and Carvalho, (2019)	The Reporting of SDGs by Quality, Environmental, and Occupational Health and Safety-Certified Organizations
García-Sánchez <i>et al.</i> (2020)	Do institutional investors drive corporate transparency regarding business contribution to the sustainable development goals?

García-Sánchez <i>et al.</i> (2020)	Sell recommendations by analysts in response to business communication strategies concerning the Sustainable Development Goals and the SDG compass
Gazzola <i>et al.</i> (2020)	Non-Financial Information Disclosure in Italian Public Interest Companies: A Sustainability Reporting Perspective
Gerged and Almontaser, (2021)	Corporate adoption of SDG reporting in a non-enabling institutional environment: Insights from Libyan oil industries
Guandalini <i>et al.</i> (2019)	Assessing the implementation of Sustainable Development Goals through switching cost.
Gunawan <i>et al.</i> (2020)	Sustainable development goal disclosures: Do they support responsible consumption and production?
Heras-Saizarbitoria <i>et al.</i> (2021)	Organizations' engagement with sustainable development goals: From cherry-picking to SDG-washing?
Hummel and Szekely (2021)	Disclosure on the Sustainable Development Goals – Evidence from Europe
Iazzi <i>et al.</i> (2022)	Sustainable Development Goals and healthy foods: perspective from the food system
Ike <i>et al.</i> (2019)	The process of selecting and prioritising corporate sustainability issues: Insights for achieving the Sustainable Development Goals
Izzo <i>et al.</i> (2020)	The Challenge of Sustainable Development Goal Reporting: The First Evidence from Italian Listed Companies
Jha and Rangarajan (2020)	The approach of Indian corporates towards sustainable development: An exploration using sustainable development goals based model
Kazemikhasragh <i>et al.</i> (2021)	Factors influencing the adoption of SDG reporting by large African and Asian companies
Khaled <i>et al.</i> (2021)	The Sustainable Development Goals and corporate sustainability performance: Mapping, extent and determinants
Krasodomska <i>et al.</i> (2023)	Reporting on Sustainable Development Goals in the European Union: what drives companies' decisions?
Kuswantoro <i>et al.</i> (2022)	Exploring the implementation of sustainable development goals: a comparison between private and state-owned enterprises in Indonesia.
Lau and Wong (2022)	The integration of Sustainable Development Goals into businesses sustainability management: a reporting perspective
Macellari <i>et al.</i> (2021)	Exploring bluewashing practices of alleged sustainability leaders through a counter-accounting analysis
Manes-Rossi and Nicolo (2022)	Exploring sustainable development goals reporting practices: From symbolic to substantive approaches-Evidence from the energy sector
Martínez-Ferrero and García-Meca (2020)	Internal corporate governance strength as a mechanism for achieving sustainable development goals
Nechita <i>et al.</i> (2020)	Is Financial Information Influencing the Reporting on SDGs? Empirical Evidence from Central and Eastern European Chemical Companies
Nichita <i>et al.</i> (2020)	Reporting on Sustainable Development Goals. A score-based approach with company-level evidence from Central-Eastern Europe economies

Nylund <i>et al.</i> (2022)	Firm engagement in UN Sustainable Development Goals: Introduction of a constraints map from a corporate reports content analysis
Oppong (2022)	Sustainable Development Goals and Small and Medium Enterprises: A Comparative Study of Emerging Economies and Sub-Saharan Africa
Ordonez-Ponce and Khare (2021)	GRI 300 as a measurement tool for the United Nations sustainable development goals: assessing the impact of car makers on sustainability
Ordonez-Ponce and Talbot (2023)	Multinational enterprises' sustainability practices and focus on developing countries: Contributions and unexpected results of SDG implementation
Ordonez-ponce and Weber (2022)	Multinational financial corporations and the sustainable development goals in developing countries
Perello-Marín <i>et al.</i> (2022)	Analysing GRI reports for the disclosure of SDG contribution in European car manufacturers
Pineda-Escobar (2019)	Moving the 2030 agenda forward: SDG implementation in Colombia
Pizzi <i>et al.</i> (2021)	The determinants of business contribution to the 2030 Agenda: Introducing the SDG Reporting Score
Pizzi <i>et al.</i> (2022)	Voluntary disclosure of Sustainable Development Goals in mandatory non- financial reports: The moderating role of cultural dimension
Rosati and Faria (2019)	Addressing the SDGs in sustainability reports: The relationship with institutional factors
Rosati and Faria (2019b)	Business contribution to the Sustainable Development Agenda: Organizational factors related to early adoption of SDG reporting
Santos and Silva Bastos (2021)	The adoption of sustainable development goals by large Portuguese companies
Silva (2021)	Corporate contributions to the Sustainable Development Goals: An empirical analysis informed by legitimacy theory
Singh and Rahman (2021)	Integrating corporate sustainability and sustainable development goals: towards a multi- stakeholder framework
Tsalis <i>et al.</i> (2020)	New challenges for corporate sustainability reporting: United Nations' 2030 Agenda for sustainable development and the sustainable development goals
Tsalis <i>et al.</i> (2022)	The nexus of United Nations' 2030 Agenda and corporate sustainability reports.
Vallet-Bellmunt <i>et al.</i> (2022)	Reporting Sustainable Development Goal 12 in the Spanish food retail industry. An analysis based on Global Reporting Initiative
van der Waal and Thijssens (2020)	Corporate involvement in Sustainable Development Goals: Exploring the territory
van der Waal <i>et al.</i> (2021)	The innovative contribution of multinational enterprises to the Sustainable Development Goals
van Zanten and van Tulder (2018)	Multinational enterprises and the sustainable development goals: An institutional approach to corporate engagement
Yu <i>et al.</i> (2020)	Adoption and Implementation of Sustainable Development Goals (SDGs) in China—Agenda 2030
Zampone <i>et al.</i> (2022)	Gender diversity and SDG disclosure: the mediating role of the sustainability committee

Zampone *et al.* (2023) Imitation is the sincerest form of institutionalization:
Understanding the effects of imitation and competitive pressures
on the reporting of sustainable development goals in an
international context.
