

A SYSTEMATIC LITERATURE REVIEW ON SUSTAINABILITY REPORTING AND SUSTAINABILITY PERFORMANCE

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ABSTRACT

Purpose - The purpose of this paper is to summarize the previous research finding on sustainability reporting and sustainability performance

Design/methodology/approach – this research uses a systematic literature review on 350 paper that matched the search criteria. After applying filters and narrowing the sample to a total of 75 papers of 5 year period (period 2018-2022) that were finally content analyzed for this study in order to identify the theories, methodologies and opportunities for future research

Findings – findings demonstrate that in most of the cases, sustainability reporting showed a positive association and supported sustainability performance. There are perceptions tend to support the argument that sustainability reports reflect the impression on management strategy to achieve sustainability performance and minimizing negative outcomes on people, planet, and profit. The sustainability performance measured by ESG scores.

Originality/value – this research has explored the implementation of sustainability that support sustainable performance.

Keywords – Sustainability, Sustainability Reporting, Sustainability performance, ESG score.

Type – Literature review

Paper type -