**Sustainability Accounting, Management and Policy Journal’s Contributions to Sustainability Disclosure Research: A Review and Assessment**

**Introduction**

As *Sustainability Accounting, Management and Policy Journal* (SAMPJ) nears the end of its first decade, we believe it is a good time to reflect on what the journal has added to the general body of knowledge relative to one specific aspect of the sustainability arena – the disclosure of sustainability information.¹ To that end, we provide an overview of the sustainability disclosure articles published to date in this, the newest major outlet for research in the sustainability accounting domain, and then, importantly, we assess what we see as the strengths and weaknesses of the body of that work. However, similar to the prior reviews of contributions to specific journals (e.g., Gray, 2002; Owen, 2008; O’Dwyer and Unerman, 2016; Deegan, 2017), as well as summaries of social and environmental accounting across broader spectrums (e.g., Mathews, 1997; Alewine, 2010), we also are interested in identifying how the sustainability disclosure research published in SAMPJ to date informs our understanding of the phenomenon.

It is important to occasionally step back and reflect on where a field of study stands, and our review of the SAMPJ sustainability disclosure studies helps to accomplish such a goal. Reviews, as noted by Palmatier et al. (2018, p. 2), can “provide an integrated, synthesized overview of the current state of knowledge,” and we believe our assessment helps to do that. However, Palmatier et al. also point out the importance for reviews to identify existing gaps and offer suggestions for future research directions, and as such, in addition to summarizing the

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¹ Throughout the review, we tend to use the term ‘sustainability disclosure’ for the sake of convenience. We consider this to be basically synonymous with ‘corporate social responsibility (CSR) disclosure’, ‘environmental disclosure’, and ‘social disclosure’ where those terms may have been used in the source articles.
research to date, we also identify areas potentially open for expanding the contributions those
publishing in the journal can make to the broad stream of sustainability disclosure research.

**Method**

We start our assessment with a very general review of what has been published in
SAMPJ up through the end of 2017 (through Volume 8). As would be expected, given the scope
of the journal and Editor Adams’ desire for the journal to be expansive (Adams, 2010), the topics
cover a broad set of sustainability-related issues. We are interested in identifying the
contributions to the sustainability disclosure domain, and as such, we limited our analysis to
articles that bring new evidence to bear on the practice, regardless of the underlying methods
employed. Owen (2008) notes that choosing articles for a review piece is highly subjective, and
as such we think it is important to acknowledge our exclusions. We chose not to include articles
that, although they relate in some way to the topic of sustainability disclosure, did not generate
new data on disclosure itself. Examples of this latter class include Simnett’s (2012) discussion of
potential research opportunities related to assurance of sustainability reports, Adam’s (2013)
essay on the potential benefits of sustainability reporting in the university context, Gibassier and
Schaltegger’s (2015) case study of Danone’s management accounting system and its relation to
carbon reporting, and Dienes et al.’s (2016) review of research into drivers of sustainability
reporting.² Our final sample consists of 31 articles.

Similar to Crane and Glozer (2016, p. 1227), we next focused on underlying core themes
to use “as indicators of relevance in informing our analysis.” These themes include the topical
coverage of the investigation (what the authors focus on), the basic investigative technique
(archival versus qualitative versus survey), the disclosure document of interest, and the

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² We similarly would not have included a review piece such as this one.
geographic location of the disclosure being analyzed. Table 1 identifies the articles included in our analysis, listed in chronological order by date of publication. We also summarize in the table the main core themes for each publication.

---------- Table 1 about here ----------

A review of Table 1 reveals that the SAMPJ sustainability disclosure articles to date cover a broad array of topics, methods, sources, and locations (we discuss these in more detail below). In an attempt to further capture the array of coverage, we next classified each of the articles across what we determined were the three main types of analyses – purely descriptive studies, examinations of factors explaining differences in disclosure, and studies exploring either the impacts or the perceptions of sustainability disclosure. Figure 1 lays out how the studies, also grouped by basic research method, fall across the three classifications. It is important to note that not all studies fit neatly into our classification scheme. For example, some studies (Robertson and Samy, 2015; Dobbs and van Staden, 2016; and Hossain et al., 2017) employ multiple methods of analysis, while others (Cho et al., 2014; Arayssi et al., 2016) separately explore both factors explaining differences in disclosure and the impacts of that disclosure on other outcomes. These issues notwithstanding, we believe the figure adequately summarizes what we believe is one of the major contributions of SAMPJ to the world of sustainability disclosure research, a diverse spread across topics and approaches.

---------- Figure 1 about here ----------

3 By ‘purely descriptive’, we mean the studies assess attributes of the reporting, but examine neither the factors related to differences nor the impacts of the disclosure. For example, Farneti and Siboni (2011) compare Italian governmental agency disclosure guidelines with those of the Global Reporting Initiative and then identify the extent and type of sustainability disclosures included in Italian governmental unit annual reports.
Reflecting on the SAMPJ Sustainability Disclosure Research

Topical coverage/disclosure documents

Focusing on the topical coverage of the sustainability disclosure articles almost by necessity requires us to simultaneously consider the disclosure documents considered in the publications as the latter often informs the subject of the former. Reflecting what we see as a definitive positive of the body of work, SAMPJ seems to be demonstrating an excellent record of inclusivity with respect to both topics and documents being explored. Parker (2005), in his review of social and environmental accounting research in four journals over the 1988-2003 period, noted that explorations of environmental issues were far more prevalent than investigations related to the social side. That is clearly not the case with respect to the body of sustainability disclosure research in SAMPJ to date. While only two studies (Yekini and Jallow, 2012; Cahaya et al., 2015) focus specifically on social disclosure items in contrast to five that limit the analysis to environmental information, most of the papers examine broader aspects of sustainability disclosure. Indeed, 11 of the 24 SAMPJ studies investigating broader aspects of sustainability disclosure specifically explore aspects of standalone reporting (two of these, Cho et al., 2014 and Kend, 2015, examine assurance of the standalone reports), while another six include standalone documents as part of their examinations. In addition, four of the studies relate to integrated reporting. Of course, this focus on broader reporting would appear to reflect the changing times as both standalone and integrated reporting largely came to prominence after the period reviewed by Parker. Perhaps also reflecting the Zeitgeist of the times, three of the five

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4 While some commentators question whether integrated reporting really relates to sustainability issues (see, e.g., Flower 2015), others make the case that there is a definitive link. Stacchezzini et al. (2016, p. 103), for example, define integrated reporting as “the process of communicating about sustainable value creation over time,” while Adams (2015, p. 23) argues “the case for integrated reporting and its potential to change the thinking of corporate actors leading to the further integration of sustainability actions and impacts into corporate strategic planning and decision making.” As such, we include the SAMPJ studies focusing on disclosure in integrated reports.
environmental disclosure studies specifically examine climate change information. A general review of sustainability disclosure research in other journals over the 2010’s suggests these trends are not unique to SAMPJ.

However, not all aspects of the body of SAMPJ sustainability disclosure studies reflect the movement to broader coverage. Excepting Bellringer et al. (2011), Farneti and Siboni (2011), and Schneider et al. (2014), the sustainability disclosure papers in SAMPJ examine the practice in business organizations. Owen (2008, p. 249) had similarly found that, within Accounting, Auditing and Accountability Journal (AAAJ) over its first two decades, “research outside the private sector domain is somewhat conspicuous by its absence.” Whether having only three articles is evidence of an absence is perhaps debatable, but clearly Ball and Grubnic’s (2007) call for increased research into CSR reporting in the public sector remains largely unfilled, and this would seem to be an area rich for further exploration. In fairness, we note that public sector research on sustainability issues other than reporting have also received attention in SAMPJ (see, e.g., Adams et al., 2014; Williams, 2015).

**Research methods employed**

Looking at the collection of SAMPJ sustainability disclosure studies from the perspective of methods employed, a strength of the journal’s offerings is the mix across, as well as within, qualitative versus quantitative approaches. Interview-based investigations and detailed case studies reveal insights that cannot emerge from archival documents (and vice-versa), and the variety of methods employed, from market reaction studies to analyses of disclosures in company reports, from interviews with management and various stakeholders to models of competitive advantage, speaks well to the inclusiveness of SAMPJ as a research outlet.\(^5\)

\(^5\) Although we were somewhat surprised that archival approaches were more common than were qualitative studies, a review of *Accounting Forum* and *Social and Environmental Accountability Journal* revealed the disclosure articles...
However, we found it somewhat surprising that the list of sustainability disclosure investigations includes no experimental studies, especially since Alewine (2010), in only the second issue of the journal, spoke to the power of and need for this kind of investigation. Although Alewine more specifically focuses on the design of environmental accounting systems, he notes (p. 277) that experimental designs allow for better tests of causality than archival or case study methods because in the latter approaches “the researcher does not systematically manipulate one variable while holding other variables constant.” There would seem to be real advantages in such designs relative to determining the impact of sustainability information in a variety of decision-oriented tasks, and we hope to see more adoption of experimental methods in sustainability disclosure research as SAMPJ moves forward.

**Geographic Coverage**

Also reflecting well on the inclusiveness of SAMPJ, it is worth noting that, geographically, the examinations consider a broad spectrum of country locales. In addition to more heavily explored areas such as the U.S., Western Europe, and Australia and New Zealand, studies in SAMPJ examine sustainability disclosure issues in less common locales including Brazil (Mori Junior and Best, 2017), Indonesia (Cahaya et al., 2015), and Poland (Krasodomska and Cho, 2017). And while we see this as a definite strength regarding SAMPJ’s contributions to the understanding of sustainability disclosure as a phenomenon, we believe it is also important to acknowledge that what tends to be missing is richer analysis across multiple country settings.

Indeed, excepting Cho et al. (2012b), Kend (2015), and Vourvachis et al. (2016), all of the published in those outlets over the same period similarly reflected a higher proportion of archival analyses. In contrast, eight of the 12 disclosure-related articles in *Accounting, Organizations and Society* employed more qualitative designs.

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6 It is important to note that the lack of sustainability disclosure studies using experimental methods in SAMPJ is very consistent with the general scarcity of such studies in the social and environmental accounting universe. Alewine (2010, p. 276), for example, suggests that such designs “could represent as low as 1 per cent of the [social and environmental accounting] literature.”
disclosure studies provide a country-specific analysis, and we believe there is much to be gained from more comparative investigations.

**Relative contribution**

As a final reflection on SAMPJ’s contributions to sustainability disclosure research, we identify the proportion of overall studies the disclosure articles constitute within SAMPJ over its first eight volumes, and how that compares to coverage in other key social and environmental accounting (SEA)-related journals over the same period of time (2010 through 2017, inclusive). As identified in Table 2, the sustainability disclosure research represents just under 22 percent of the main articles published in SAMPJ over its first eight years, suggesting the topic is well covered in the journal. The table also reveals that SAMPJ holds up well with the other SEA journals in terms of space devoted to sustainability disclosure studies. Although AAAJ published substantially more such articles (62), the relative percentage of journal topical coverage is higher in SAMPJ. Both the number and percentage of SAMPJ articles is comparable to both Accounting Forum and Social and Environmental Accountability Journal, and well ahead of Accounting, Organizations and Society. The evidence suggests SAMPJ has clearly established itself as one of the primary targets for sustainability disclosure research in accounting.

--------- Table 2 about here ---------

**What have we learned about sustainability disclosure?**

Any reflection on what recent research into sustainability disclosure has added to our body of knowledge has to start by acknowledging the substantial shortcomings noted about the prior state of the practice. For more than a quarter-century, sustainability disclosure has been criticized as partial, selective, and self-serving (see, e.g., Harte and Owen, 1991; Gray and Bebbington, 2000). Unfortunately, the predominant findings emerging from the SAMPJ body of
sustainability disclosure research fail to suggest substantial improvement. Regardless of whether
the research examines specific or broader areas of disclosure, or whether it explores the practices
in established or developing economies, sustainability disclosure still appears to be limited in
quality, skewed toward positive information, and driven by legitimation for the disclosing
organization as opposed to being an attempt at meaningful accountability. And unfortunately,
such findings are not limited to the annual report disclosures on which much of the prior claims
are based, but appear also to apply to the newer forms of disclosure, standalone and integrated
reports. Iyer and Lulseged (2013), for example, find the choice to issue a standalone
sustainability report in the U.S. is substantially driven by size and industry, factors often
associated with legitimation (see, e.g., Patten, 2002), while Zhao and Patten (2016) report that
managers in China see standalone reporting as a communication tool to enhance their corporate
image as opposed to being a medium for providing transparent and accurate social and
environmental performance information to users. With regard to integrated reports, Haji and
Anifowose (2016, p. 206), in their analysis of three years of integrated reporting in South Africa,
find the reports are “imbued with soft and generic disclosures to exaggerate positive trends
whilst avoiding, or dismissing, negative outcomes in organisational performance,” a finding
consistent with Setia et al.’s (2015) assertion that the reporting appears to be more symbolic than
substantial.

While the findings in the studies published in SAMPJ are consistent with so much of the
body of work preceding them, it does not diminish the importance of what they bring to the
debate. It is critical for us, as an academic community, to disseminate the fact that sustainability
disclosure over the first two decades of the 2000s remains partial, selective, and legitimation-
driven. If we fail to continue to show that the disclosure regimes in place still are not working,
we cannot hope to bring about substantial change. At the turn of new millennium, Gray and Bebbington (2000) warned that where sustainability disclosure was voluntary, it would never be more than a tool of legitimation and the results in the SAMPJ work continue to support such a claim.

Consistent with prior commentators (e.g. Medawar, 1976; Patten, 2012; Cho and Patten, 2013), we believe that better regulation and enforcement is the only meaningful way to make sustainability disclosure about accountability rather than legitimation. Setting aside the debate about whether such disclosure should be about informing investors as opposed to providing more general accountability to society (see, e.g., Cho and Patten, 2013), we believe that without evidence that investors value better, relevant disclosure, and without evidence that regulation can help bring about that improved disclosure, the likelihood for meaningful governmental action seems remote. SAMPJ’s willingness to publish studies adopting more mainstream market-based approaches is important for meeting the first of those requirements, and, we believe, is helping to make a case. For example, both Saka and Oshika (2014) and Fazzini and Dal Maso (2016) find positive market valuation effects for environmental disclosures, while Guidry and Patten (2010) document that investors see value (potential harm) in higher (lower) quality sustainability reports. However, we also believe much more needs to be done with respect to documenting that there are negative impacts from disclosure that constitutes legitimation rather than accountability. No studies to date in SAMPJ really address this issue, and indeed, it is an area that remains underexplored across the entire spectrum of SEA publications.

Equally as important as showing that high quality sustainability reporting has value, we believe there is a need for more evidence that regulation can improve disclosure, and SAMPJ has contributed, at least a little, toward this goal. Cahaya et al. (2015) show that the governmental
requirements for sustainability reporting in Indonesia did lead to at least some improvements in the provision of labor-related information, suggesting that regulation can have positive effects on disclosure, while Yu and Rowe (2017) report managers in China believe governmental pressure is important in improving standalone reporting. Of course, one of the impediments to research in this vein has been the lack of regulatory requirements for reporting, but we are hopeful that the European Union’s Directive 2014/95/EU on non-financial reporting will yield a rich new source of research on the value of regulation with respect to sustainability disclosure. But the findings of Setia et al. (2015) and Haji and Anifowose (2016) with respect to the relatively poor quality of integrated reporting in South Africa, even with governmental mandates for its adoption, suggest that beyond guidance and mandates, enforcement of requirements is also an integral piece of the puzzle when it comes to enhancing organizations’ transparency and accountability. Evidence supporting the importance of enforcement would thus also be a valuable future contribution.

**Conclusion**

The primary intent of this reflection was to highlight the contributions SAMPJ has made in the area of sustainability disclosure research over its initial eight years and to identify where researchers might add to the body of work. While each of the studies published to date provides only a small piece of the body of evidence that will be necessary to move organizations toward more accountability, as well as more comparability, in the disclosure of sustainability information, SAMPJ as a major outlet for the research appears to be well on its way to helping the cause. But, of course, much remains to be done. For example, relative to our call for more research into the negative effects of legitimating disclosure, we would encourage studies that explore its relation to subsequent changes in sustainability performance. Cho et al. (2012a) document that legitimating environmental disclosures appear to mitigate the negative impacts of
actual environmental performance on perceptions of companies’ reputation. They argue this may be harmful in that it reduces the incentive for poor performers to improve (also see Freedman and Patten, 2004). What is currently missing is evidence that this assertion holds. Studies carefully documenting that companies using disclosure in a legitimating way fail to improve subsequent performance in line with other companies would provide substantial backing for the calls for more regulation of sustainability disclosure practice. Of course, so too, would additional investigations documenting the impacts of better regulation and enforcement on the quality of sustainability information provision, not only by business organizations, but in the public sector as well.

As we identify earlier in our review, we also believe our understanding of the impacts of sustainability disclosure can be enriched through the use of experimental designs. By manipulating differences in the level or type of disclosure, experimental studies can more carefully ascribe causality for outcomes on factors such as investor beliefs (as in Guidry and Patten, 2010) or reputation (as in Cho et al., 2012a) to the disclosure itself. Such an approach could be similarly useful in assessing the value of assurance on sustainability reports, or even whether integrating reporting impacts user perceptions to the same extent as does the use of standalone reports. Understanding these relations is crucial to improving both sustainability reporting and its contributions to society.

Additionally, with respect to suggestions on where SAMPJ could enrich our understanding of sustainability disclosure, we encourage both additional comparative studies focusing on reporting across multiple locations, and continued exploration of the practice, and its impacts, in developing countries. However, particularly with respect to the latter, we concur with Tilt’s (2016; 2018) assessment that more careful attention needs to be paid to the contextual
factors that likely differ in such locales. She notes (2018, p. 145), “the majority of the world’s population lives in developing countries that have unique social, political and environmental problems,” and as such, exploration of sustainability reporting in these areas requires researchers to move beyond simple comparisons to practices in the Western world. Understanding how factors such as press freedom, the level of corruption, or the status of women in society (Tilt, 2016) impact or impede more transparent sustainability disclosure can help advance reporting in areas that are vitally important in the worldwide fight against unsustainability.

As a final point on where future research might add value, we note that the disclosure research to date in SAMPJ, at least on the surface, seems largely to approach the issue from the perspective of accounting to the exclusion of management and policy. And while we would argue that studies such as Steyn (2014) and Zhao and Patten (2016) at least touch on management issues, and more directly, studies including Cotter et al. (2011) and Cahaya et al. (2015) have clear policy connections, we concede that more could be done to explicitly link the importance of understanding sustainability reporting and its impacts to management and policy issues.

Ultimately, we believe Editor Adams’ goal for SAMPJ is to help move the world toward a more sustainable future. While disclosure studies play only a small role in that endeavor, we believe it is an important role, particularly given that sustainability disclosure still appears to have much room for improvement. Accordingly, we applaud SAMPJ for becoming a major contributor to the movement for better reporting, and we hope, a better world.
References


Table 1 – Sustainability disclosure articles published in SAMPJ 2010-2017.

<table>
<thead>
<tr>
<th>Article</th>
<th>Focus</th>
<th>Investigative Technique</th>
<th>Disclosure Document</th>
<th>Geographic Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Guidry &amp; Patten (2010)</td>
<td>Market reaction to first-time issuance of sustainability reports</td>
<td>Archival</td>
<td>Standalone Sustainability Reports</td>
<td>US</td>
</tr>
<tr>
<td>Cotter et al. (2011)</td>
<td>The gap between regulatory requirements and authoritative guidance/climate change disclosures</td>
<td>Archival</td>
<td>Standalone Sustainability Reports</td>
<td>Australia</td>
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<td>Farneti &amp; Siboni (2011)</td>
<td>Comparison of local guidelines to GRI/governmental unit social reporting</td>
<td>Archival</td>
<td>Public Social Reports</td>
<td>Italy</td>
</tr>
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<td>Bellringer et al. (2011)</td>
<td>Motivations for standalone reporting by local governmental units</td>
<td>Qualitative</td>
<td>Standalone Sustainability Reports</td>
<td>New Zealand</td>
</tr>
<tr>
<td>Cho et al. (2012b)</td>
<td>Bias in the use/depiction of graphs in standalone reports</td>
<td>Archival</td>
<td>Standalone Sustainability Reports</td>
<td>US</td>
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<tr>
<td>Yekini &amp; Jallow (2012)</td>
<td>The relation between volume and quality of community involvement disclosures</td>
<td>Archival</td>
<td>Annual Reports</td>
<td>UK</td>
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<tr>
<td>Iyer &amp; Lulseged (2013)</td>
<td>Whether family firm status influences the choice and level of sustainability reporting</td>
<td>Archival</td>
<td>Standalone Sustainability Reports</td>
<td>US</td>
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<td>Schneider et al. (2014)</td>
<td>The reporting of biodiversity information by local governmental authorities</td>
<td>Archival</td>
<td>Various Governmental Reports</td>
<td>New Zealand</td>
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<td>Cho et al. (2014)</td>
<td>Factors affecting assurance adoption/market valuation effects of assurance adoption</td>
<td>Archival</td>
<td>Standalone Sustainability Reports</td>
<td>US</td>
</tr>
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<td>Saka &amp; Oshika (2014)</td>
<td>The impact of carbon emissions and disclosure on market valuation</td>
<td>Archival</td>
<td>CDP Reports</td>
<td>Japan</td>
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<td>Authors</td>
<td>Title</td>
<td>Methodology</td>
<td>Report Type</td>
<td>Country</td>
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<tr>
<td>Steyn (2014)</td>
<td>The perception of senior executives on the benefits and challenges of integrated reporting</td>
<td>Survey</td>
<td>Integrated Reports</td>
<td>South Africa</td>
</tr>
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<td>Kend (2015)</td>
<td>Factors influencing report issuance, assurance, and assurance provider choice</td>
<td>Archival</td>
<td>Standalone Sustainability Reports</td>
<td>Australia and UK</td>
</tr>
<tr>
<td>Muttakin &amp; Subramaniam (2015)</td>
<td>The influence of firm-level factors on differences in the provision of sustainability information</td>
<td>Archival</td>
<td>Annual Reports</td>
<td>India</td>
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<td>Noronha et al. (2015)</td>
<td>Sustainability disclosure in response to a catastrophic rail accident</td>
<td>Archival</td>
<td>Sustainability Report/Web Pages</td>
<td>China</td>
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<td>Cahaya et al. (2015)</td>
<td>The influence of governmental requirements on labor-related disclosures</td>
<td>Archival</td>
<td>Annual Reports</td>
<td>Indonesia</td>
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<td>Setia et al. (2015)</td>
<td>Whether adoption of integrated reporting led to changes in the provision of capital disclosures</td>
<td>Archival</td>
<td>Integrated Reports</td>
<td>South Africa</td>
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<td>Robertson &amp; Samy (2015)</td>
<td>Comparison of disclosure across different reports/managerial perceptions of the potential for integrated reporting</td>
<td>Arch/Qual</td>
<td>Annual and Sustainability Reports</td>
<td>UK</td>
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<td>Zhao &amp; Patten (2016)</td>
<td>Managers' perceptions of factors driving adoption of standalone reporting</td>
<td>Qualitative</td>
<td>Standalone Sustainability Reports</td>
<td>China</td>
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<td>Dobbs &amp; van Staden (2016)</td>
<td>Factors influencing sustainability reporting</td>
<td>Arch/Survey</td>
<td>Annual and Sustainability Reports</td>
<td>New Zealand</td>
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<td>Vourvachis et al. (2016)</td>
<td>Sustainability disclosure in response to catastrophic airline accidents</td>
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<td>Annual and Sustainability Reports</td>
<td>Varied Countries</td>
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<td>Giles &amp; Murphy (2016)</td>
<td>The impact of Strategic Lawsuits Against Public Participation on sustainability reporting</td>
<td>Archival</td>
<td>Annual Reports</td>
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<td>Fazzini &amp; Dal Maso (2016)</td>
<td>The impact of environmental disclosure and assurance on market valuation</td>
<td>Archival</td>
<td>All Reporting*</td>
<td>Italy</td>
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<td>Arayssi et al. (2016)</td>
<td>The effect of gender-diverse boards on sustainability reporting/market and risk impacts</td>
<td>Archival</td>
<td>All Reporting*</td>
<td>UK</td>
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<td>Haji &amp; Anifowose (2016)</td>
<td>Assessment of changes in information provision over time in integrated reports</td>
<td>Archival</td>
<td>Integrated Reports</td>
<td>South Africa</td>
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<td>Yu &amp; Rowe (2017)</td>
<td>Managers' perceptions of factors driving adoption of standalone reporting</td>
<td>Qualitative</td>
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<td>China</td>
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<td>Frostenson &amp; Helin (2017)</td>
<td>Perception of preparers of sustainability reports</td>
<td>Qualitative</td>
<td>Standalone Sustainability Reports</td>
<td>Sweden</td>
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<td>Hossain et al. (2017)</td>
<td>Managers' perceptions of factors driving sustainability reporting/assessment of disclosure</td>
<td>Arch/Qual</td>
<td>Annual Reports</td>
<td>Bangladesh</td>
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<td>Yook et al. (2017)</td>
<td>The relation between eco-efficiency measures and the levels of disclosed environmental information</td>
<td>Archival</td>
<td>Standalone Sustainability Reports</td>
<td>Japan</td>
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<td>Krasodomska &amp; Cho (2017)</td>
<td>The perceptions of financial analysts on the quantity, quality, and use of sustainability disclosure</td>
<td>Survey</td>
<td>All Reporting**</td>
<td>Poland</td>
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<td>Yu et al. (2017)</td>
<td>The impact of sustainability disclosure on companies' competitive advantage</td>
<td>Archival</td>
<td>Annual and Sustainability Reports</td>
<td>China</td>
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<td>Mori Junior &amp; Best (2017)</td>
<td>The perceptions of various stakeholders on updated GRI reporting guidance</td>
<td>Qualitative</td>
<td>Standalone Sustainability Reports</td>
<td>Brazil</td>
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* Used Bloomberg ESG data

** No differentiation across source of reporting
Table 2 – The prevalence of CSR disclosure studies in selected social and environmental accounting journals 2010-2017.

<table>
<thead>
<tr>
<th>Journal</th>
<th># of CSR disclosure articles published</th>
<th>Total articles published</th>
<th>Percentage</th>
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</thead>
<tbody>
<tr>
<td>Accounting, Auditing &amp; Accountability Journal</td>
<td>62</td>
<td>380</td>
<td>16.3%</td>
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<tr>
<td>Accounting Forum</td>
<td>30</td>
<td>168</td>
<td>17.9%</td>
</tr>
<tr>
<td>Accounting, Organizations &amp; Society</td>
<td>12</td>
<td>182</td>
<td>4.3%</td>
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<tr>
<td>Social and Environmental Accountability Journal</td>
<td>15</td>
<td>66</td>
<td>22.7%</td>
</tr>
<tr>
<td>Sustainability Accounting, Management and Policy Journal</td>
<td>31</td>
<td>143</td>
<td>21.6%</td>
</tr>
</tbody>
</table>

*Total articles includes only main articles.*
Figure 1 – The landscape of CSR disclosure studies published in SAMPJ.

<table>
<thead>
<tr>
<th>Archival</th>
<th>Descriptive</th>
<th>Factors Explaining Disclosure</th>
<th>Impacts/Perceptions</th>
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<tr>
<td>Schneider et al. (2014)</td>
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<td>Fazzini &amp; Dal Maso (2016)</td>
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<td>Yu et al. (2017)</td>
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<td></td>
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<td>Muttakin &amp; Subramaniam (2015)</td>
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<td>Noronha et al. (2015)</td>
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<td>Giles &amp; Murphy (2016)</td>
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<td>Vourvachis et al. (2016)</td>
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<td>Robertson &amp; Samy (2015)*</td>
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* These also have some archival analysis.

Both Cho et al. (2014) and Arayssi et al. (2016) examine both factors explaining differences in disclosure as well as impacts of disclosure.