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3 ***Sustainability Accounting, Management and Policy Journal's Contributions***
4 **to Sustainability Disclosure Research: A Review and Assessment**
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7 **Introduction**
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9 *As Sustainability Accounting, Management and Policy Journal (SAMPJ)* nears the end of
10 its first decade, we believe it is a good time to reflect on what the journal has added to the
11 general body of knowledge relative to one specific aspect of the sustainability arena – the
12 disclosure of sustainability information.¹ To that end, we provide an overview of the
13 sustainability disclosure articles published to date in this, the newest major outlet for research in
14 the sustainability accounting domain, and then, importantly, we assess what we see as the
15 strengths and weaknesses of the body of that work. However, similar to the prior reviews of
16 contributions to specific journals (e.g., Gray, 2002; Owen, 2008; O'Dwyer and Unerman, 2016;
17 Deegan, 2017), as well as summaries of social and environmental accounting across broader
18 spectrums (e.g., Mathews, 1997; Alewine, 2010), we also are interested in identifying how the
19 sustainability disclosure research published in SAMPJ to date informs our understanding of the
20 phenomenon.
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36 It is important to occasionally step back and reflect on where a field of study stands, and
37 our review of the SAMPJ sustainability disclosure studies helps to accomplish such a goal.
38 Reviews, as noted by Palmatier et al. (2018, p. 2), can “provide an integrated, synthesized
39 overview of the current state of knowledge,” and we believe our assessment helps to do that.
40 However, Palmatier et al. also point out the importance for reviews to identify existing gaps and
41 offer suggestions for future research directions, and as such, in addition to summarizing the
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54 ¹ Throughout the review, we tend to use the term ‘sustainability disclosure’ for the sake of convenience. We
55 consider this to be basically synonymous with ‘corporate social responsibility (CSR) disclosure’, ‘environmental
56 disclosure’, and ‘social disclosure’ where those terms may have been used in the source articles.
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3 research to date, we also identify areas potentially open for expanding the contributions those
4 publishing in the journal can make to the broad stream of sustainability disclosure research.
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7 8 **Method**

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10 We start our assessment with a very general review of what has been published in
11 SAMPJ up through the end of 2017 (through Volume 8). As would be expected, given the scope
12 of the journal and Editor Adams' desire for the journal to be expansive (Adams, 2010), the topics
13 cover a broad set of sustainability-related issues. We are interested in identifying the
14 contributions to the sustainability disclosure domain, and as such, we limited our analysis to
15 articles that bring new evidence to bear on the practice, regardless of the underlying methods
16 employed. Owen (2008) notes that choosing articles for a review piece is highly subjective, and
17 as such we think it is important to acknowledge our exclusions. We chose not to include articles
18 that, although they relate in some way to the topic of sustainability disclosure, did not generate
19 new data on disclosure itself. Examples of this latter class include Simnett's (2012) discussion of
20 potential research opportunities related to assurance of sustainability reports, Adam's (2013)
21 essay on the potential benefits of sustainability reporting in the university context, Gibassier and
22 Schaltegger's (2015) case study of Danone's management accounting system and its relation to
23 carbon reporting, and Dienes et al.'s (2016) review of research into drivers of sustainability
24 reporting.² Our final sample consists of 31 articles.
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44 Similar to Crane and Glozer (2016, p. 1227), we next focused on underlying core themes
45 to use "as indicators of relevance in informing our analysis." These themes include the topical
46 coverage of the investigation (what the authors focus on), the basic investigative technique
47 (archival versus qualitative versus survey), the disclosure document of interest, and the
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56 ² We similarly would not have included a review piece such as this one.
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3 geographic location of the disclosure being analyzed. Table 1 identifies the articles included in
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5 our analysis, listed in chronological order by date of publication. We also summarize in the table
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7 the main core themes for each publication.
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10 ----- Table 1 about here -----
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12 A review of Table 1 reveals that the SAMPJ sustainability disclosure articles to date
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14 cover a broad array of topics, methods, sources, and locations (we discuss these in more detail
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16 below). In an attempt to further capture the array of coverage, we next classified each of the
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18 articles across what we determined were the three main types of analyses – purely descriptive
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20 studies,³ examinations of factors explaining differences in disclosure, and studies exploring
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22 either the impacts or the perceptions of sustainability disclosure. Figure 1 lays out how the
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24 studies, also grouped by basic research method, fall across the three classifications. It is
25
26 important to note that not all studies fit neatly into our classification scheme. For example, some
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28 studies (Robertson and Samy, 2015; Dobbs and van Staden, 2016; and Hossain et al., 2017)
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30 employ multiple methods of analysis, while others (Cho et al., 2014; Arayssi et al., 2016)
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32 separately explore both factors explaining differences in disclosure and the impacts of that
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34 disclosure on other outcomes. These issues notwithstanding, we believe the figure adequately
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36 summarizes what we believe is one of the major contributions of SAMPJ to the world of
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38 sustainability disclosure research, a diverse spread across topics and approaches.
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44 ----- Figure 1 about here -----
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53 ³ By ‘purely descriptive’, we mean the studies assess attributes of the reporting, but examine neither the factors
54 related to differences nor the impacts of the disclosure. For example, Farneti and Siboni (2011) compare Italian
55 governmental agency disclosure guidelines with those of the Global Reporting Initiative and then identify the extent
56 and type of sustainability disclosures included in Italian governmental unit annual reports.
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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.⁴ 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

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.

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3 environmental disclosure studies specifically examine climate change information. A general
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5 review of sustainability disclosure research in other journals over the 2010's suggests these
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7 trends are not unique to SAMPJ.
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10 However, not all aspects of the body of SAMPJ sustainability disclosure studies reflect
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12 the movement to broader coverage. Excepting Bellringer et al. (2011), Farneti and Siboni (2011),
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14 and Schneider et al. (2014), the sustainability disclosure papers in SAMPJ examine the practice
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16 in business organizations. Owen (2008, p. 249) had similarly found that, within *Accounting,*
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18 *Auditing and Accountability Journal* (AAAJ) over its first two decades, "research outside the
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20 private sector domain is somewhat conspicuous by its absence." Whether having only three
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22 articles is evidence of an absence is perhaps debatable, but clearly Ball and Grubnic's (2007) call
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24 for increased research into CSR reporting in the public sector remains largely unfilled, and this
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26 would seem to be an area rich for further exploration. In fairness, we note that public sector
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28 research on sustainability issues other than reporting have also received attention in SAMPJ (see,
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30 e.g., Adams et al., 2014; Williams, 2015).
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35 **Research methods employed**

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37 Looking at the collection of SAMPJ sustainability disclosure studies from the
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39 perspective of methods employed, a strength of the journal's offerings is the mix across, as well
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41 as within, qualitative versus quantitative approaches. Interview-based investigations and detailed
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43 case studies reveal insights that cannot emerge from archival documents (and vice-versa), and
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45 the variety of methods employed, from market reaction studies to analyses of disclosures in
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47 company reports, from interviews with management and various stakeholders to models of
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49 competitive advantage, speaks well to the inclusiveness of SAMPJ as a research outlet.⁵
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55 ⁵ Although we were somewhat surprised that archival approaches were more common than were qualitative studies,
56 a review of *Accounting Forum* and *Social and Environmental Accountability Journal* revealed the disclosure articles
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3 However, we found it somewhat surprising that the list of sustainability disclosure investigations
4 includes no experimental studies, especially since Alewine (2010), in only the second issue of
5 the journal, spoke to the power of and need for this kind of investigation.⁶ Although Alewine
6 more specifically focuses on the design of environmental accounting systems, he notes (p. 277)
7 that experimental designs allow for better tests of causality than archival or case study methods
8 because in the latter approaches “the researcher does not systematically manipulate one variable
9 while holding other variables constant.” There would seem to be real advantages in such designs
10 relative to determining the impact of sustainability information in a variety of decision-oriented
11 tasks, and we hope to see more adoption of experimental methods in sustainability disclosure
12 research as SAMPJ moves forward.
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26 **Geographic Coverage**

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28 Also reflecting well on the inclusiveness of SAMPJ, it is worth noting that,
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30 geographically, the examinations consider a broad spectrum of country locales. In addition to
31 more heavily explored areas such as the U.S., Western Europe, and Australia and New Zealand,
32 studies in SAMPJ examine sustainability disclosure issues in less common locales including
33 Brazil (Mori Junior and Best, 2017), Indonesia (Cahaya et al., 2015), and Poland (Krasodomska
34 and Cho, 2017). And while we see this as a definite strength regarding SAMPJ’s contributions to
35 the understanding of sustainability disclosure as a phenomenon, we believe it is also important to
36 acknowledge that what tends to be missing is richer analysis across multiple country settings.
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47 Indeed, excepting Cho et al. (2012b), Kend (2015), and Vourvachis et al. (2016), all of the
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50 published in those outlets over the same period similarly reflected a higher proportion of archival analyses. In
51 contrast, eight of the 12 disclosure-related articles in *Accounting, Organizations and Society* employed more
52 qualitative designs.

53 ⁶ It is important to note that the lack of sustainability disclosure studies using experimental methods in SAMPJ is
54 very consistent with the general scarcity of such studies in the social and environmental accounting universe.
55 Alewine (2010, p. 276), for example, suggests that such designs “could represent as low as 1 per cent of the [social
56 and environmental accounting] literature.”
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3 disclosure studies provide a country-specific analysis, and we believe there is much to be gained
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5 from more comparative investigations.
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7 8 **Relative contribution**

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

41 42 **What have we learned about sustainability disclosure?**

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44 Any reflection on what recent research into sustainability disclosure has added to our
45 body of knowledge has to start by acknowledging the substantial shortcomings noted about the
46 prior state of the practice. For more than a quarter-century, sustainability disclosure has been
47 criticized as partial, selective, and self-serving (see, e.g., Harte and Owen, 1991; Gray and
48 Bebbington, 2000). Unfortunately, the predominant findings emerging from the SAMPJ body of
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3 sustainability disclosure research fail to suggest substantial improvement. Regardless of whether
4 the research examines specific or broader areas of disclosure, or whether it explores the practices
5 in established or developing economies, sustainability disclosure still appears to be limited in
6 quality, skewed toward positive information, and driven by legitimation for the disclosing
7 organization as opposed to being an attempt at meaningful accountability. And unfortunately,
8 such findings are not limited to the annual report disclosures on which much of the prior claims
9 are based, but appear also to apply to the newer forms of disclosure, standalone and integrated
10 reports. Iyer and Lulseged (2013), for example, find the choice to issue a standalone
11 sustainability report in the U.S. is substantially driven by size and industry, factors often
12 associated with legitimation (see, e.g., Patten, 2002), while Zhao and Patten (2016) report that
13 managers in China see standalone reporting as a communication tool to enhance their corporate
14 image as opposed to being a medium for providing transparent and accurate social and
15 environmental performance information to users. With regard to integrated reports, Haji and
16 Anifowose (2016, p. 206), in their analysis of three years of integrated reporting in South Africa,
17 find the reports are “imbued with soft and generic disclosures to exaggerate positive trends
18 whilst avoiding, or dismissing, negative outcomes in organisational performance,” a finding
19 consistent with Setia et al.’s (2015) assertion that the reporting appears to be more symbolic than
20 substantial.
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44 While the findings in the studies published in SAMPJ are consistent with so much of the
45 body of work preceding them, it does not diminish the importance of what they bring to the
46 debate. It is critical for us, as an academic community, to disseminate the fact that sustainability
47 disclosure over the first two decades of the 2000s remains partial, selective, and legitimation-
48 driven. If we fail to continue to show that the disclosure regimes in place still are not working,
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3 we cannot hope to bring about substantial change. At the turn of new millennium, Gray and
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5 Bebbington (2000) warned that where sustainability disclosure was voluntary, it would never be
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7 more than a tool of legitimation and the results in the SAMPJ work continue to support such a
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9 claim.
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12 Consistent with prior commentators (e.g. Medawar, 1976; Patten, 2012; Cho and Patten,
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14 2013), we believe that better regulation and enforcement is the only meaningful way to make
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16 sustainability disclosure about accountability rather than legitimation. Setting aside the debate
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18 about whether such disclosure should be about informing investors as opposed to providing more
19
20 general accountability to society (see, e.g., Cho and Patten, 2013), we believe that without
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22 evidence that investors value better, relevant disclosure, and without evidence that regulation can
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24 help bring about that improved disclosure, the likelihood for meaningful governmental action
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26 seems remote. SAMPJ's willingness to publish studies adopting more mainstream market-based
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28 approaches is important for meeting the first of those requirements, and, we believe, is helping to
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30 make a case. For example, both Saka and Oshika (2014) and Fazzini and Dal Maso (2016) find
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32 positive market valuation effects for environmental disclosures, while Guidry and Patten (2010)
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34 document that investors see value (potential harm) in higher (lower) quality sustainability
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36 reports. However, we also believe much more needs to be done with respect to documenting that
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38 there are negative impacts from disclosure that constitutes legitimation rather than
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40 accountability. No studies to date in SAMPJ really address this issue, and indeed, it is an area
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42 that remains underexplored across the entire spectrum of SEA publications.
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50 Equally as important as showing that high quality sustainability reporting has value, we
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52 believe there is a need for more evidence that regulation can improve disclosure, and SAMPJ has
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54 contributed, at least a little, toward this goal. Cahaya et al. (2015) show that the governmental
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3 requirements for sustainability reporting in Indonesia did lead to at least some improvements in
4 the provision of labor-related information, suggesting that regulation can have positive effects on
5 disclosure, while Yu and Rowe (2017) report managers in China believe governmental pressure
6 is important in improving standalone reporting. Of course, one of the impediments to research in
7 this vein has been the lack of regulatory requirements for reporting, but we are hopeful that the
8 European Union's Directive 2014/95/EU on non-financial reporting will yield a rich new source
9 of research on the value of regulation with respect to sustainability disclosure. But the findings of
10 Setia et al. (2015) and Haji and Anifowose (2016) with respect to the relatively poor quality of
11 integrated reporting in South Africa, even with governmental mandates for its adoption, suggest
12 that beyond guidance and mandates, enforcement of requirements is also an integral piece of the
13 puzzle when it comes to enhancing organizations' transparency and accountability. Evidence
14 supporting the importance of enforcement would thus also be a valuable future contribution.

31 **Conclusion**

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33 The primary intent of this reflection was to highlight the contributions SAMPJ has made
34 in the area of sustainability disclosure research over its initial eight years and to identify where
35 researchers might add to the body of work. While each of the studies published to date provides
36 only a small piece of the body of evidence that will be necessary to move organizations toward
37 more accountability, as well as more comparability, in the disclosure of sustainability
38 information, SAMPJ as a major outlet for the research appears to be well on its way to helping
39 the cause. But, of course, much remains to be done. For example, relative to our call for more
40 research into the negative effects of legitimating disclosure, we would encourage studies that
41 explore its relation to subsequent changes in sustainability performance. Cho et al. (2012a)
42 document that legitimating environmental disclosures appear to mitigate the negative impacts of
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3 actual environmental performance on perceptions of companies' reputation. They argue this
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5 may be harmful in that it reduces the incentive for poor performers to improve (also see
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7 Freedman and Patten, 2004). What is currently missing is evidence that this assertion holds.
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10 Studies carefully documenting that companies using disclosure in a legitimating way fail to
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12 improve subsequent performance in line with other companies would provide substantial backing
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14 for the calls for more regulation of sustainability disclosure practice. Of course, so too, would
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16 additional investigations documenting the impacts of better regulation and enforcement on the
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18 quality of sustainability information provision, not only by business organizations, but in the
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20 public sector as well.
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24 As we identify earlier in our review, we also believe our understanding of the impacts of
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26 sustainability disclosure can be enriched through the use of experimental designs. By
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28 manipulating differences in the level or type of disclosure, experimental studies can more
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30 carefully ascribe causality for outcomes on factors such as investor beliefs (as in Guidry and
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32 Patten, 2010) or reputation (as in Cho et al., 2012a) to the disclosure itself. Such an approach
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34 could be similarly useful in assessing the value of assurance on sustainability reports, or even
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36 whether integrating reporting impacts user perceptions to the same extent as does the use of
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38 standalone reports. Understanding these relations is crucial to improving both sustainability
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40 reporting and its contributions to society.
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45 Additionally, with respect to suggestions on where SAMPJ could enrich our
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47 understanding of sustainability disclosure, we encourage both additional comparative studies
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49 focusing on reporting across multiple locations, and continued exploration of the practice, and its
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51 impacts, in developing countries. However, particularly with respect to the latter, we concur
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53 with Tilt's (2016; 2018) assessment that more careful attention needs to be paid to the contextual
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3 factors that likely differ in such locales. She notes (2018, p. 145), “the majority of the world’s
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5 population lives in developing countries that have unique social, political and environmental
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7 problems,” and as such, exploration of sustainability reporting in these areas requires researchers
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9 to move beyond simple comparisons to practices in the Western world. Understanding how
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11 factors such as press freedom, the level of corruption, or the status of women in society (Tilt,
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13 2016) impact or impede more transparent sustainability disclosure can help advance reporting in
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15 areas that are vitally important in the worldwide fight against unsustainability.
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20 As a final point on where future research might add value, we note that the disclosure
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22 research to date in SAMPJ, at least on the surface, seems largely to approach the issue from the
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24 perspective of accounting to the exclusion of management and policy. And while we would
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26 argue that studies such as Steyn (2014) and Zhao and Patten (2016) at least touch on
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28 management issues, and more directly, studies including Cotter et al. (2011) and Cahaya et al.
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30 (2015) have clear policy connections, we concede that more could be done to explicitly link the
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32 importance of understanding sustainability reporting and its impacts to management and policy
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34 issues.
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39 Ultimately, we believe Editor Adams’ goal for SAMPJ is to help move the world toward
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41 a more sustainable future. While disclosure studies play only a small role in that endeavor, we
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43 believe it is an important role, particularly given that sustainability disclosure still appears to
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45 have much room for improvement. Accordingly, we applaud SAMPJ for becoming a major
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47 contributor to the movement for better reporting, and we hope, a better world.
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Table 1 – Sustainability disclosure articles published in SAMPJ 2010-2017.

Article	Focus	Investigative Technique	Disclosure Document	Geographic Location
Guidry & Patten (2010)	Market reaction to first-time issuance of sustainability reports	Archival	Standalone Sustainability Reports	US
Cotter et al. (2011)	The gap between regulatory requirements and authoritative guidance/climate change disclosures	Archival	Standalone Sustainability Reports	Australia
Farneti & Siboni (2011)	Comparison of local guidelines to GRI/governmental unit social reporting	Archival	Public Social Reports	Italy
Bellringer et al. (2011)	Motivations for standalone reporting by local governmental units	Qualitative	Standalone Sustainability Reports	New Zealand
Cho et al. (2012b)	Bias in the use/depiction of graphs in standalone reports	Archival	Standalone Sustainability Reports	US
Yekini & Jallow (2012)	The relation between volume and quality of community involvement disclosures	Archival	Annual Reports	UK
Iyer & Lulseged (2013)	Whether family firm status influences the choice and level of sustainability reporting	Archival	Standalone Sustainability Reports	US
Schneider et al. (2014)	The reporting of biodiversity information by local governmental authorities	Archival	Various Governmental Reports	New Zealand
Cho et al. (2014)	Factors affecting assurance adoption/market valuation effects of assurance adoption	Archival	Standalone Sustainability Reports	US
Saka & Oshika (2014)	The impact of carbon emissions and disclosure on market valuation	Archival	CDP Reports	Japan

1 2 3	Steyn (2014)	The perception of senior executives on the benefits and challenges of integrated reporting	Survey	Integrated Reports	South Africa
4 5 6 7	Kend (2015)	Factors influencing report issuance, assurance, and assurance provider choice	Archival	Standalone Sustainability Reports	Australia and UK
8 9 10	Muttakin & Subramaniam (2015)	The influence of firm-level factors on differences in the provision of sustainability information	Archival	Annual Reports	India
11 12 13	Noronha et al. (2015)	Sustainability disclosure in response to a catastrophic rail accident	Archival	Sustainability Report/Web Pages	China
14 15 16 17	Cahaya et al. (2015)	The influence of governmental requirements on labor-related disclosures	Archival	Annual Reports	Indonesia
18 19 20	Setia et al. (2015)	Whether adoption of integrated reporting led to changes in the provision of capital disclosures	Archival	Integrated Reports	South Africa
21 22 23 24	Robertson & Samy (2015)	Comparison of disclosure across different reports/managerial perceptions of the potential for integrated reporting	Arch/Qual	Annual and Sustainability Reports	UK
25 26 27	Zhao & Patten (2016)	Managers' perceptions of factors driving adoption of standalone reporting	Qualitative	Standalone Sustainability Reports	China
28 29 30 31	Dobbs & van Staden (2016)	Factors influencing sustainability reporting	Arch/Survey	Annual and Sustainability Reports	New Zealand
32 33 34	Vourvachis et al. (2016)	Sustainability disclosure in response to catastrophic airline accidents	Archival	Annual and Sustainability Reports	Varied Countries
35 36 37 38	Giles & Murphy (2016)	The impact of Strategic Lawsuits Against Public Participation on sustainability reporting	Archival	Annual Reports	Australia
39 40 41 42	Fazzini & Dal Maso (2016)	The impact of environmental disclosure and assurance on market valuation	Archival	All Reporting*	Italy

1 2 3	Arayssi et al. (2016)	The effect of gender-diverse boards on sustainability reporting/market and risk impacts	Archival	All Reporting*	UK
4 5 6	Haji & Anifowose (2016)	Assessment of changes in information provision over time in integrated reports	Archival	Integrated Reports	South Africa
7 8 9	Yu & Rowe (2017)	Managers' perceptions of factors driving adoption of standalone reporting	Qualitative	Standalone Sustainability Reports	China
10 11 12	Frostenson & Helin (2017)	Perception of preparers of sustainability reports	Qualitative	Standalone Sustainability Reports	Sweden
13 14 15	Hossain et al. (2017)	Managers' perceptions of factors driving sustainability reporting/assessment of disclosure	Arch/Qual	Annual Reports	Bangladesh
16 17 18	Yook et al. (2017)	The relation between eco-efficiency measures and the levels of disclosed environmental information	Archival	Standalone Sustainability Reports	Japan
19 20 21	Krasodomska & Cho (2017)	The perceptions of financial analysts on the quantity, quality, and use of sustainability disclosure	Survey	All Reporting**	Poland
22 23 24	Yu et al. (2017)	The impact of sustainability disclosure on companies' competitive advantage	Archival	Annual and Sustainability Reports	China
25 26 27	Mori Junior & Best (2017)	The perceptions of various stakeholders on updated GRI reporting guidance	Qualitative	Standalone Sustainability Reports	Brazil

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* Used Bloomberg ESG data

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** No differentiation across source of reporting

Table 2 – The prevalence of CSR disclosure studies in selected social and environmental accounting journals 2010-2017.

Journal	# of CSR disclosure articles published	Total articles published^a	Percentage
<i>Accounting, Auditing & Accountability Journal</i>	62	380	16.3%
<i>Accounting Forum</i>	30	168	17.9%
<i>Accounting, Organizations & Society</i>	12	182	4.3%
<i>Social and Environmental Accountability Journal</i>	15	66	22.7%
<i>Sustainability Accounting, Management and Policy Journal</i>	31	143	21.6%

^a Total articles includes only main articles.

Figure 1 – The landscape of CSR disclosure studies published in SAMPJ.

	Descriptive	Factors Explaining Disclosure	Impacts/Perceptions
Archival	Cotter et al. (2011) Farneti & Siboni (2011) Schneider et al. (2014) Setia et al. (2015) Haji & Anifowose (2016)	Cho et al. (2012b) Yekini & Jallow (2012) Iyer & Lulseged (2013) Cahaya et al. (2015) Kend (2015) Muttakin & Subramaniam (2015) Noronha et al. (2015) Giles & Murphy (2016) Vourvachis et al. (2016) Yook et al. (2017)	Guidry & Patten (2010) Saka & Oshika (2014) Fazzini & Dal Maso (2016) Yu et al. (2017)
Qualitative		Cho et al. (2014) Arayssi et al. (2016)	
		Bellringer et al. (2011) Zhao & Patten (2016) Frostenson & Helin (2017) Hossain et al. (2017)* Yu & Rowe (2017)	Robertson & Samy (2015)* Mori Junior & Best (2017)
Survey		Dobbs & van Staden (2016)*	Krasodomska & Cho (2017) Steyn (2014)

* 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.