

## Special Issue

# Bridging the Gap: Exploring Sustainability from a Business Perspective

### Message from the Guest Editors

In the aftermath of the emergence of the 2030 Agenda for Sustainable Development by the United Nations, sustainability and the Sustainable Development Goals (SDGs) have gained considerable attention in accounting research (Al-Htaybat et al., 2019; Avramopou et al., 2019; Bebbington and Unerman, 2018; Di Vaio, A. and Varriale, 2020; García-Sánchez et al., 2022). The 2030 Agenda encompasses a plan of action for people, the planet and prosperity endorsed by 193 UN member states. It consists of 17 SDGs, 169 targets, and 261 indicators, stimulating action in UN member states to be met over the next 15 years (United Nations, 2015). With Target 12.6, the 2030 Agenda explicitly encourages “companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle” (UN, 2022), thus, driving companies to integrate SDGs into sustainability reporting. In this regard, Bebbington and Unerman (2018) assigned an “enabler” role to accounting research in achieving the SDGs...

---

### Guest Editors

Dr. Natalia Aversano

Prof. Dr. Giuseppe Sannino

Prof. Dr. Paolo Tartaglia Polcini

Dr. Giovanni Zamponi

---

### Deadline for manuscript submissions

closed (31 August 2024)



## Administrative Sciences

---

an Open Access Journal  
by MDPI

---

Impact Factor 3.0  
CiteScore 4.8



[mdpi.com/si/135365](https://mdpi.com/si/135365)

*Administrative Sciences*  
MDPI, Grosspeteranlage 5  
4052 Basel, Switzerland  
Tel: +41 61 683 77 34  
[admsci@mdpi.com](mailto:admsci@mdpi.com)

[mdpi.com/journal/  
admsci](https://mdpi.com/journal/admsci)





## Administrative Sciences

---

an Open Access Journal  
by MDPI

---

Impact Factor 3.0  
CiteScore 4.8



[mdpi.com/journal/  
admsci](https://mdpi.com/journal/admsci)



## About the Journal

### Message from the Editor-in-Chief

Welcome to *Administrative Sciences*, the journal aims to advance and communicate knowledge concerning management theory and practice both in public administration and in profit organizations; it encourages submissions that build on interdisciplinary research in related fields, such as business, economics, political science, gender studies, psychology, sociology, physiology, communication theory or artificial intelligence and their implications on management, organizations and the society. Join us on a journey through the *Administrative Sciences*, where management merges with innovation.

---

### Editor-in-Chief

Prof. Dr. Isabel-María García-Sánchez  
Departamento de Administración y Economía de la Empresa,  
Universidad de Salamanca, 37007 Salamanca, Spain

---

### Author Benefits

#### Open Access:

free for readers, with article processing charges (APC) paid by authors or their institutions.

#### High Visibility:

indexed within Scopus, ESCI (Web of Science), RePEc, EconBiz, and other databases.

#### Journal Rank:

JCR - Q2 (Management) / CiteScore - Q2 (General Business, Management and Accounting)