International Perspectives on Sustainability Reporting
International Perspectives on Sustainability Reporting

BY

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List of Abbreviations

CERES  Coalition of Environmentally Responsible Economies
CSR    Corporate Social Responsibility
CSRD   Corporate Social Responsibility Disclosure
ED     Environmental Disclosure
ESG    Environmental, Social and Governance
FE     Fixed-Effect
FL     Financial Leverage
GD     Governance Disclosure
GDP    Gross Domestic Product
GHGs   Greenhouse Gases
GOV    Public Governance
GRI    Global Reporting Initiative
IIRC   International Integrated Reporting Council Committee
IQ     Institutional Quality
IV-GMM Instrumental variables-Generalized Method of Moments
MENA   Middle East and North Africa
MGA    Multi-Group Analysis
OECD   Organisation for Economic Co-operation and Development
OLS    Ordinary Least Square
PLS-SEM Partial Least Square-Structural Equation Modelling
QR     Quantile Regression
RE     Random Effects
ROA    Return on Assets
ROE    Return on Equity
SD     Social Disclosure
SRI    Socially Responsible Investment
SRL    Sustainability Reporting Law
SSE    Sustainable Stock Exchange
<table>
<thead>
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<tr>
<td>TA</td>
<td>Total Assets</td>
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<tr>
<td>TBL</td>
<td>Triple Bottom Line</td>
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<td>TLGT</td>
<td>Too-Little-of-a-Good-Thing effect</td>
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<tr>
<td>TMGT</td>
<td>Too-Much-of-a-Good-Thing effect</td>
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<td>TQ</td>
<td>Tobin’s Q</td>
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<td>UN</td>
<td>United Nations</td>
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<td>UNEP</td>
<td>United Nations Environmental Programme</td>
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<td>UNGC</td>
<td>United Nations Global Compact</td>
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<td>WGI</td>
<td>Worldwide Governance Indicators</td>
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