

# **International Perspectives on Sustainability Reporting**

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# 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                             |

*xii List of Abbreviations*

|      |  |
|------|--|
| TA   | Total Assets                           |
| TBL  | Triple Bottom Line                     |
| TLGT | Too-Little-of-a-Good-Thing effect      |
| TMGT | Too-Much-of-a-Good-Thing effect        |
| TQ   | Tobin's Q                              |
| UN   | United Nations                         |
| UNEP | United Nations Environmental Programme |
| UNGC | United Nations Global Compact          |
| WGI  | Worldwide Governance Indicators        |

## About the Author

**Amina Mohamed Buallay** holds a position of Chief of Scientific Research Development at higher education council, Bahrain. She has been Head of Administration and Financial Services at the Ministry of Education. Prior to that she was commercial studies teacher at a high school with over 5 years of academic experience.

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