

1. Record Nr.	UNINA9910726293903321
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Titolo	Fostering Sustainability in Corporate Governance : Analysis of the EU Sustainable Corporate Governance and Due Diligence Directives // by Salvatore Principale
Pubbl/distr/stampa	Cham : , : Springer Nature Switzerland : , : Imprint : Springer, , 2023
ISBN	9783031303548
Edizione	[1st ed. 2023.]
Descrizione fisica	1 online resource (87 pages)
Collana	SIDREA Series in Accounting and Business Administration, , 2662-9887
Disciplina	658.4 338.74094
Soggetti	Corporate governance Accounting Strategic planning Leadership Corporate Governance Business Strategy and Leadership
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references.
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Sommario/riassunto

The effects of climate change on the one hand, and government promises to achieve sustainable development on the other, are only two examples of the factors driving businesses to incorporate sustainability into their business strategies. International organizations and researchers alike contend that incorporating sustainability into business is only feasible when governance also considers environmental, social and governance (ESG) issues. Therefore, corporate governance is attracting more and more attention from investors and various stakeholders. On 23 February 2022, the European Commission adopted a proposal for a Directive on corporate sustainability due diligence. The aim of this Directive is to foster sustainable and responsible corporate behaviour and to anchor human rights and environmental considerations in companies' operations and corporate governance. Drawing on the theoretical framework of corporate governance and an analysis of the latest and most important literature on corporate governance and sustainability, this book offers essential insights, particularly in light of the Sustainable Corporate Governance Directive and Due Diligence Directive.
