

# Green Strategic Leadership and Sustainability Reporting: Bridging Corporate Practice with the SDGs

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## ARTICLE HISTORY

Received: October 29, 2025

Revised: December 11, 2025

Accepted: December 11, 2025

## DOI

<https://doi.org/10.52970/grdis.v6i1.1933>

## ABSTRACT

This study examines the role of green strategic leadership in shaping the quality, integrity, and SDG alignment of corporate sustainability reporting. The research aims to clarify how leadership vision, organizational culture, governance structures, and institutional pressures collectively influence the depth and authenticity of sustainability disclosures in the contemporary global sustainability landscape. Employing a qualitative research design grounded in a systematic literature review, this study synthesizes theoretical and empirical findings from recent scholarly work to explore the mechanisms through which leadership affects sustainability reporting practices. The analysis incorporates peer-reviewed sources, conceptual frameworks, and evidence-based insights to construct an integrated understanding of the leadership-reporting nexus. The results indicate that green strategic leadership significantly enhances sustainability reporting by fostering long-term environmental vision, cultivating sustainability-oriented culture, strengthening governance systems, and promoting constructive responses to institutional pressures. Leaders with strong environmental values drive organizations toward more substantive and SDG-oriented disclosures, while governance structures shaped by leadership reduce tendencies toward symbolic reporting and greenwashing. The findings further reveal that leadership plays a mediating role in translating global sustainability expectations into organizational practice, enabling firms to use reporting as a strategic tool rather than a compliance obligation. Overall, the study demonstrates that sustainability reporting excellence is inseparable from the quality of leadership guiding corporate sustainability strategy..

**Keywords:** Green Strategic Leadership, Sustainability Reporting, SDGs, Corporate Governance, Environmental Management.

## I. Introduction

The increasing global emphasis on sustainable development has reshaped corporate governance paradigms, pushing organizations to adopt leadership models that prioritize environmental stewardship, social inclusion, and ethical accountability. As the urgency of climate change, biodiversity loss, and socio-economic inequality intensifies, corporations are expected not only to generate financial value but also to contribute meaningfully to long-term planetary well-being. This shift reflects a broader transformation in stakeholder expectations, in which investors, regulators, consumers, and civil society actors demand transparency in sustainability practices and alignment with the United Nations Sustainable Development

Goals (SDGs). Within this evolving landscape, sustainability reporting has emerged as a critical mechanism for communicating organizational commitments, strategies, and performance related to environmental, social, and governance (ESG) dimensions. The rise of frameworks such as the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and integrated reporting standards further underscores the growing institutionalization of sustainability disclosures across the global corporate sector. Despite these advancements, variations in reporting quality and authenticity persist, raising questions about the role of corporate leadership in driving meaningful sustainability practices rather than mere compliance.

Against this backdrop, green strategic leadership has gained prominence as a theoretical and managerial construct that captures the capacity of leaders to integrate ecological consciousness into strategic decision-making processes. Green strategic leadership is characterized by the ability to anticipate environmental risks, craft sustainability-oriented strategies, foster a pro-environmental organizational culture, and ensure that sustainability goals permeate all operational levels of the firm. Leaders who adopt a green strategic orientation are more likely to champion long-term ecological performance, internalize sustainability values, and institutionalize environmental and social considerations within the broader strategy architecture. Prior studies suggest that leadership plays a decisive role in enabling firms to move beyond symbolic sustainability practices toward substantive transformations that align corporate conduct with global sustainability imperatives. In particular, green strategic leadership is associated with stronger ESG performance, enhanced innovation in green technologies, improved stakeholder relations, and more comprehensive sustainability reporting practices (Kassinis & Panayiotou, 2023).

Taking a more specific perspective, sustainability reporting serves not merely as a disclosure instrument but also as a governance mechanism that creates accountability and legitimizes organizational efforts to pursue the SDGs. Empirical evidence reveals that firms exhibiting strong sustainability governance tend to produce more transparent and complete sustainability disclosures, especially when sustainability objectives are embedded in corporate strategy and championed by top management. The SDGs provide a globally recognized framework that translates sustainable development into measurable corporate actions across economic, social, and environmental dimensions. When organizations report their sustainability initiatives using SDG-aligned metrics, they contribute to national and global monitoring processes, strengthen investor confidence, and demonstrate responsibility beyond profit maximization. Yet, the extent to which sustainability reports authentically reflect organizational practices remains a subject of scholarly debate. Some researchers argue that firms engage in greenwashing—producing sustainability disclosures that overstate environmental commitment—to maintain legitimacy without substantive changes in organizational behavior (Cho et al., 2021). This highlights the critical need to investigate leadership as a determinant of report quality and integrity.

From a phenomenological standpoint, current global trends reveal a paradox in corporate sustainability practices. On one hand, sustainability reporting is more widespread than ever, driven by regulatory changes, investor activism, and heightened public scrutiny. On the other hand, numerous assessments show that sustainability disclosures often lack depth, consistency, and reliability. Many firms report selectively, emphasizing positive outcomes while omitting material information related to environmental impact or socio-economic risk. This gap between reporting and real corporate performance undermines the transformative potential of sustainability governance. A growing body of research suggests that leadership commitment is among the strongest predictors of whether sustainability reporting is used strategically or symbolically. For example, firms whose leaders adopt a proactive environmental stance generally exhibit higher-quality sustainability reporting, stronger alignment with the SDGs, and greater integration of sustainability into core business models (Testa et al., 2020). Conversely, organizations lacking environmentally conscious leadership tend to treat sustainability reporting as an external communication tool rather than an internal strategic instrument. These trends highlight an emerging phenomenon: sustainability reporting has expanded in scope and visibility, but its effectiveness in advancing the SDGs depends heavily on the strategic leadership that guides its implementation.

The relevance of research on green strategic leadership and sustainability reporting is further amplified by ongoing policy developments and escalating environmental pressures. Governments worldwide increasingly mandate sustainability disclosures as part of broader ESG regulatory frameworks. The European Union's Corporate Sustainability Reporting Directive (CSRD), for instance, requires firms to provide detailed sustainability information aligned with the SDGs and climate-transition pathways. Similar trends are observed in Southeast Asia, where stock exchanges and financial regulators are strengthening sustainability-reporting requirements. Such regulatory movements highlight the strategic importance of leadership in ensuring that organizations can navigate complex reporting obligations while advancing sustainability objectives. Moreover, prior research indicates that leadership plays a vital role in shaping organizational responses to regulatory pressures. Leaders with strong environmental values tend to perceive sustainability reporting not as a compliance burden but as an opportunity to enhance competitiveness, attract socially responsible investors, and strengthen corporate legitimacy (Galpin et al., 2015). Thus, understanding the relationship between green strategic leadership and sustainability reporting provides critical insights into how organizations bridge corporate practice with global sustainability frameworks.

Existing scholarly literature offers substantial but fragmented evidence regarding the interplay between leadership and sustainability reporting. Studies have explored the role of CEO environmental values, boards of directors, and top-management commitment in influencing ESG disclosures. For instance, research by Amorelli and García-Sánchez (2020) demonstrates that strong sustainability-oriented boards positively affect the quality and quantity of ESG reporting. Testa et al. (2020) further emphasize that leadership engagement in sustainability significantly enhances the direction, depth, and authenticity of sustainability disclosures. Meanwhile, evidence from organizational behavior studies reveals that leadership characterized by ecological consciousness fosters internal cultural shifts that encourage employees to adopt sustainable practices and contribute to higher-quality sustainability data (Robertson & Barling, 2015). While these studies collectively highlight the importance of leadership, few empirical inquiries explicitly examine the construct of green strategic leadership as a distinct driver of SDG-oriented sustainability reporting. This gap suggests a need for more integrative empirical examinations that bridge leadership theory with sustainability reporting practice within the SDG framework.

In addition, research relevance emerges from the global effort to mainstream the SDGs into corporate strategy. Although many firms claim to support the SDGs, reports indicate that only a minority provide meaningful disclosures linking business operations with specific SDG targets. According to KPMG's 2023 Sustainability Reporting Survey, while over 80% of the world's leading companies reference the SDGs in their sustainability reports, fewer than 30% demonstrate measurable contributions or alignment with clear SDG indicators. This discrepancy suggests that organizations may adopt the SDGs rhetorically rather than strategically. Leadership is again central to addressing this gap, as leaders who adopt a green strategic orientation are more likely to embed SDG principles into business models and translate them into rigorous reporting standards. Thus, exploring how green strategic leadership influences SDG-aligned sustainability reporting contributes to theoretical advancement and practical solutions for improving corporate accountability.

Furthermore, the phenomenon of increasing investor reliance on sustainability information underscores the importance of leadership in ensuring reporting integrity. Institutional investors today incorporate ESG metrics into portfolio decisions, assessing not only financial returns but also long-term sustainability risks. Firms with weak sustainability reporting may face reputational penalties, reduced investor confidence, and increased risk exposure. Leadership capable of integrating environmental intelligence into corporate strategy is therefore essential to producing reliable sustainability disclosures that meet investor expectations. In this sense, green strategic leadership serves as both a governance mechanism and a catalyst for strategic alignment with the SDGs. Investigating this relationship becomes crucial for understanding how corporations can strengthen their sustainability reporting practices in an era defined by environmental uncertainty and stakeholder pressure.

Given the conceptual gaps and practical challenges discussed above, the present study aims to empirically analyze the influence of green strategic leadership on sustainability reporting, with particular emphasis on how such leadership models facilitate alignment between corporate practices and the SDGs. The study adopts a quantitative descriptive approach grounded in prior empirical findings, enabling a systematic exploration of how leadership behaviors correlate with sustainability-reporting quality and SDG integration. By synthesizing insights from organizational leadership theory, sustainability governance literature, and SDG-oriented reporting frameworks, this research contributes to the academic debate regarding the role of leadership in advancing corporate sustainability. It also provides actionable implications for firms seeking to strengthen their sustainability governance and enhance the credibility of their reporting practices.

More specifically, the objective of this research is to determine the extent to which green strategic leadership influences the comprehensiveness, transparency, and SDG-alignment of corporate sustainability reporting. This includes examining how leadership values, strategic orientations, and decision-making processes contribute to the depth and quality of sustainability disclosures. The study also seeks to clarify whether green strategic leadership serves as an antecedent to authentic, transformative sustainability practices rather than symbolic or compliance-driven reporting. Through empirical inquiry, the research aims to contribute new evidence to support theoretical propositions regarding the role of leadership in driving SDG-oriented corporate sustainability. The findings are expected to enhance scholarly understanding, inform policy development, and provide corporate managers with strategic insights for improving sustainability governance. Taken together, the general explanation, specific contextualization, empirical phenomena, relevance to existing research, and clearly articulated research objectives create a comprehensive foundation for examining the nexus between green strategic leadership and sustainability reporting. As corporations face increasing expectations to contribute to the SDGs and disclose sustainability performance transparently, leadership becomes a determining factor in bridging corporate practice with global sustainability frameworks. The present study aims to advance this discourse through empirical analysis, offering insights into how green strategic leadership can shape the future of sustainability reporting and support the broader goal of sustainable development.

## II. Literature Review and Hypothesis Development

### 2.1. Green Strategic Leadership: Definitions, Dimensions, and Theoretical Foundations

Green strategic leadership has emerged as a central construct in contemporary sustainability scholarship, reflecting the growing recognition that leadership behaviors shape organizational orientation toward environmental stewardship, long-term sustainability, and ethical accountability. Scholars define green strategic leadership as the capacity of top executives to integrate ecological consciousness into strategic decision-making processes, cultivate a culture that prioritizes environmental performance, and mobilize organizational resources to achieve sustainability-oriented goals (Afsar & Umrani, 2020). This leadership orientation is rooted in theories of transformational leadership, institutional theory, and strategic management, emphasizing the strategic influence leaders exert on the development and implementation of sustainability initiatives. Leaders exhibiting green strategic behaviors guide their organizations toward reduced environmental impact, improved stakeholder relations, and integration of sustainability values into core business practices (Chen & Chang, 2013). As global concerns surrounding climate change intensify, green strategic leadership has gained substantial relevance as a determinant of corporate alignment with environmental and social responsibilities.

A critical dimension of green strategic leadership is its emphasis on long-term ecological vision. Leaders with strong environmental values tend to anticipate environmental risks and opportunities, actively align business models with green innovation pathways, and embed sustainability goals within organizational strategy (Robertson & Barling, 2015). This visioning role positions leaders as architects of sustainable transformation, shaping both the direction and pace at which their organizations adopt sustainable practices.

Empirical studies reveal that green strategic leaders positively influence pro-environmental behaviors among employees, enhance green innovation performance, and contribute to the institutionalization of sustainability practices across organizational units (Mittal & Dhar, 2016). These findings underscore the significance of leadership as an antecedent of corporate environmental performance and legitimacy in an era of heightened stakeholder expectations.

In addition to vision, green strategic leadership reflects a relational component grounded in values-based leadership. Leaders who internalize ecological ethics tend to model socially responsible behavior, communicate sustainability priorities effectively, and foster organizational identification with environmental goals (Norton et al., 2014). This relational influence contributes to psychological empowerment among employees, strengthening sustainability engagement across organizational levels. Leaders also play a mediating role between external sustainability pressures and internal organizational responses, navigating institutional complexities through their ethical and cultural influence (Boiral et al., 2018). Through such mechanisms, green strategic leadership becomes a conduit through which sustainability values diffuse within organizational systems, shaping the quality of sustainability outcomes.

Finally, theoretical frameworks such as resource-based theory (RBT), stakeholder theory, and upper-echelon theory (UET) reinforce the strategic importance of green leadership. RBT suggests that leadership capabilities constitute valuable and inimitable resources that create competitive advantage when directed toward sustainability (Hart & Dowell, 2011). Stakeholder theory highlights the responsibility of leaders to balance multiple stakeholder interests, including environmental and social concerns, through accountability and transparent decision-making (Freeman et al., 2020). UET further asserts that leader characteristics—such as environmental awareness, values, and cognitive orientation—fundamentally shape organizational outcomes (Wang et al., 2018). Together, these theoretical perspectives establish the conceptual foundation for understanding how green strategic leadership drives sustainability reporting and SDG alignment.

## 2.2. Sustainability Reporting: Concepts, Standards, and Global Developments

Sustainability reporting constitutes one of the most critical mechanisms for communicating an organization's environmental, social, and governance (ESG) performance to stakeholders. It is broadly defined as the systematic disclosure of sustainability-related information that reflects a firm's ecological impact, social responsibility, and governance practices (KPMG, 2023). As organizations face increasing regulatory, social, and investor demands, sustainability reporting has shifted from voluntary corporate practice to an institutionalized governance tool. The Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and the International Sustainability Standards Board (ISSB) have played prominent roles in shaping global reporting norms, offering frameworks that guide firms in structuring transparent, consistent, and comparable sustainability disclosures (Eccles & Krzus, 2018). These frameworks enhance the credibility of sustainability information and provide a basis for evaluating corporate contributions to sustainable development.

Recent developments indicate a global trend toward mandatory sustainability reporting. Regulatory initiatives, such as the European Union's Corporate Sustainability Reporting Directive (CSRD), require firms to disclose comprehensive ESG metrics aligned with climate-transition pathways and the SDGs (La Torre et al., 2020). Similarly, stock exchanges in Asia, Africa, and Latin America increasingly impose ESG disclosure requirements to strengthen market transparency and protect investor interests. This move toward regulation underscores the recognition that sustainability reporting is essential for corporate accountability, risk management, and capital-market functioning. As the volume and complexity of sustainability disclosures grow, the quality and authenticity of reporting have become central themes in the academic discourse.

Despite its proliferation, sustainability reporting continues to face criticisms related to selective disclosure, inconsistent reporting quality, and tendencies toward symbolic practices. Scholars argue that many firms emphasize positive sustainability outcomes while downplaying negative impacts, contributing to a phenomenon commonly known as greenwashing (Cho et al., 2021). Others contend that variations in

reporting practices across firms and industries undermine the comparability and reliability of sustainability data (Boiral, 2013). These concerns highlight the importance of leadership commitment in driving substantive reporting practices rather than merely fulfilling compliance obligations. Evidence suggests that firms with deeply embedded sustainability cultures and leadership engagement tend to produce higher-quality sustainability reports that reflect genuine environmental and social performance (Hummel & Schlick, 2016).

The relationship between sustainability reporting and corporate performance has also been widely explored. Research indicates that transparent sustainability reporting correlates positively with improved investor trust, enhanced firm reputation, and superior long-term financial performance (Clarkson et al., 2019). Furthermore, firms that integrate sustainability reporting into strategic planning processes demonstrate stronger alignment with societal expectations and global sustainability frameworks, particularly the SDGs (Rosati & Faria, 2019). Thus, sustainability reporting not only serves as a disclosure mechanism but also functions as a strategic tool that guides organizational decision-making and performance evaluation.

### 2.3. SDG-Oriented Corporate Sustainability and the Role of Leadership

The SDGs have redefined the global sustainability agenda by providing a framework of 17 goals and 169 targets that outline pathways toward inclusive, environmentally responsible development. Firms increasingly align their sustainability strategy with the SDGs to strengthen accountability, demonstrate social legitimacy, and respond to global sustainability challenges (Pizzi et al., 2021). However, despite widespread reference to the SDGs in corporate reporting, evidence suggests that actual alignment remains limited, with many firms failing to provide measurable contributions to the SDG targets (KPMG, 2023). This gap indicates that mere commitment to the SDGs does not necessarily translate into substantive organizational actions, emphasizing the need for leadership capable of championing SDG integration.

Green strategic leadership plays a pivotal role in shaping SDG-oriented corporate practices. Leaders with environmental values are more inclined to align firm strategies with SDG priorities, particularly those related to climate action (SDG 13), responsible consumption (SDG 12), and industry innovation (SDG 9) (Dentoni et al., 2021). Their decision-making influences the development of sustainability initiatives, resource allocation, and performance monitoring systems that operationalize SDG commitments. Leadership also affects organizational readiness to invest in sustainability innovations, forge cross-sectoral partnerships, and engage in multistakeholder collaborations essential for SDG achievement (Van Tulder et al., 2021). These leadership-driven processes determine whether firms adopt SDG frameworks symbolically or substantively.

Another critical factor shaping SDG alignment is organizational culture. Firms with strong sustainability-oriented cultures exhibit clearer SDG integration in their operational strategies, stakeholder engagement, and reporting practices (Sachs et al., 2020). Leadership fosters such cultures by articulating sustainability priorities, establishing incentives for sustainable behavior, and integrating SDG indicators into strategic planning. Studies show that organizations with environmentally oriented leadership are more likely to embed SDG metrics in performance evaluations and governance mechanisms, thereby institutionalizing sustainability within business systems (García-Sánchez et al., 2020). This connection illustrates the mediating role of organizational culture in translating green leadership into SDG-oriented outcomes.

Leadership also moderates the relationship between external sustainability pressures and corporate SDG engagement. In contexts where regulatory frameworks, societal expectations, or investor pressures emphasize sustainability, leaders shape firm responses by navigating institutional complexities and articulating strategic priorities (Bansal et al., 2021). Leaders who adopt green strategic orientations perceive SDG-related pressures as opportunities for innovation and competitive advantage rather than burdensome compliance obligations, thereby enhancing organizational sustainability performance. This perspective aligns with institutional theory, which posits that leadership plays a central role in interpreting and responding to external institutional demands (Fuenfschilling & Truffer, 2021). Consequently, the SDGs become an integral component of strategic governance rather than a rhetorical commitment.

## 2.4. Linking Green Strategic Leadership with Sustainability Reporting

A growing body of empirical research highlights the significant influence of leadership on sustainability reporting practices. Leaders play a decisive role in determining the scope, quality, and authenticity of sustainability disclosures by shaping organizational priorities, cultural norms, and resource allocation patterns (Galpin et al., 2015). When leaders adopt green strategic orientations, they embed environmental consciousness into reporting systems, ensuring that sustainability information reflects actual organizational performance. Empirical evidence demonstrates that firms with strong leadership commitment produce sustainability reports that are more comprehensive, transparent, and aligned with global frameworks such as the SDGs and GRI standards (Testa et al., 2020). This leadership-driven reporting integrity enhances stakeholder trust and corporate legitimacy.

Leadership influences sustainability reporting through its impact on internal governance mechanisms. Green strategic leaders strengthen internal controls, verification procedures, and data-collection systems necessary for producing accurate sustainability disclosures (Liao et al., 2015). They are also more likely to support external assurance processes that enhance the credibility of sustainability reports (Simnett & Huggins, 2015). Such governance practices counter tendencies toward greenwashing and contribute to reporting quality. Additionally, leaders who prioritize stakeholder engagement consider reporting not merely a disclosure activity but a dialogic process that facilitates communication between the firm and its stakeholders (Michelon et al., 2016). Through these governance enhancements, leadership shapes the integrity and strategic relevance of sustainability reporting.

Another important pathway linking leadership to sustainability reporting is the cultural transformation induced by leadership behaviors. Leaders who model pro-environmental behaviors inspire employees to engage in sustainability initiatives, contributing to more accurate and holistic reporting outcomes (Robertson & Barling, 2015). Organizations with strong sustainability cultures tend to adopt advanced reporting practices, experiment with integrated reporting formats, and incorporate environmental metrics more thoroughly into performance evaluation systems (Eccles & Krzus, 2018). In such contexts, reporting becomes a strategic management tool rather than a symbolic exercise, thereby strengthening the firm's alignment with the SDGs.

Leadership also shapes the strategic orientation of sustainability reporting. Firms led by green strategic leaders use sustainability reporting to guide strategic decision-making, assess long-term sustainability risks, and develop innovation strategies that support SDG achievement (Amorelli & García-Sánchez, 2020). Under strong leadership commitment, sustainability reporting influences investment decisions, resource allocation, and product development processes. This strategic use of reporting enhances firm competitiveness and strengthens its societal responsibilities. Thus, the link between leadership and sustainability reporting reflects not only direct governance influences but also broader strategic dynamics that align corporate practice with global sustainability frameworks.

## 2.5. Hypothesis Development

Based on the literature reviewed, green strategic leadership demonstrates consistent and positive effects on sustainability reporting practices. The theoretical foundations provided by upper-echelon theory, stakeholder theory, and the resource-based view explain why leadership characteristics shape reporting quality, transparency, and SDG alignment. Empirical studies further confirm that leadership commitment enhances sustainability reporting integrity, moderates greenwashing tendencies, and fosters substantive sustainability-oriented organizational cultures. Given this convergence of theoretical reasoning and empirical evidence, it is reasonable to propose the following hypothesis:

*H1: Green strategic leadership has a significant positive influence on sustainability reporting quality and SDG alignment.*

### III. Research Method

This research adopts a qualitative methodological approach grounded in an extensive and systematic literature study to explore the relationship between green strategic leadership and sustainability reporting within the framework of the Sustainable Development Goals (SDGs). A qualitative literature study is particularly appropriate for this research because it allows for a comprehensive interpretive examination of conceptual relationships, theoretical developments, and empirical findings accumulated over time. Unlike quantitative methods that focus on measurement and statistical inference, the qualitative design privileges depth of understanding, contextual interpretation, and critical integration of diverse scholarly perspectives. Given the conceptual orientation of the research question—centered on leadership behaviors, organizational practices, and sustainability governance—a qualitative strategy provides a suitable platform for examining complex social phenomena that extend beyond measurable variables. The interpretive nature of this approach enables the researcher to synthesize findings across various contexts and disciplinary contributions, thereby constructing an analytically rich understanding of how leadership influences sustainability reporting and SDG alignment.

The study employs a systematic literature review strategy, which integrates the principles of transparency, rigor, and replicability commonly associated with qualitative evidence synthesis. A systematic approach ensures that the selection, evaluation, and interpretation of literature follow a structured and justifiable procedure, thereby minimizing the risk of bias while allowing the development of a coherent analytical narrative. The review process begins with the identification of relevant scholarly sources, including peer-reviewed journal articles, academic books, institutional reports, and policy documents. These sources are selected based on their relevance to the constructs of green strategic leadership, sustainability reporting, and SDG-oriented corporate practices. To ensure the review includes contemporary developments, the search emphasizes publications from the last ten years, although seminal works predating this period may be included when foundational theories or frameworks are required. Digital academic databases such as Scopus, Web of Science, ScienceDirect, JSTOR, and Google Scholar serve as the primary platforms for literature retrieval. Key search terms include green strategic leadership, sustainability reporting, SDG alignment, corporate sustainability, environmental governance, leadership behavior, and organizational sustainability strategy. The systematic use of keyword combinations enhances the comprehensiveness of the literature search and facilitates the identification of both direct and tangentially related studies.

After initial identification, the second stage of the qualitative method involves evaluative screening through relevance and quality assessment. Literature is examined based on its conceptual clarity, methodological rigor, theoretical contribution, and empirical relevance. Screening ensures that only sources offering substantive insights into the phenomena under investigation are included in the analysis. Studies with ambiguous definitions, weak methodological grounding, or insufficient relevance to leadership or sustainability reporting were excluded during this stage. Upholding methodological rigor in the screening phase strengthens the analytical foundation of the research and ensures the synthesis is built upon credible and robust academic contributions. This process also allows the researcher to classify literature into conceptual, theoretical, empirical, and policy-related domains, thereby facilitating structured interpretation in later stages of the review.

The third stage involves thematic analysis, the core analytical technique used in this qualitative literature study. Thematic analysis enables the researcher to identify, categorize, and interpret recurrent themes across selected scholarly works. Themes are not predetermined; instead, they emerge from iterative reading, reflection, and comparison across various texts. This inductive process aligns with the epistemological roots of qualitative inquiry, which privileges meaning-making and interpretive depth. In this study, thematic analysis focuses on identifying patterns that explain how green strategic leadership shapes organizational sustainability behaviors, influences reporting practices, moderates institutional pressures, and contributes to SDG alignment. Themes such as leadership vision, cultural influence, governance integration,

reporting integrity, greenwashing concerns, institutional responses, and stakeholder-driven transparency frequently emerge within the literature. These themes provide analytical anchors for synthesizing diverse findings and constructing an integrated conceptual understanding. The researcher continuously revisits and refines thematic classifications to ensure that they remain grounded in the evidence and accurately reflect theoretical and empirical developments.

As the thematic patterns emerge more clearly, the qualitative method advances into the integrative synthesis stage. Integrative synthesis involves weaving together insights from multiple studies to construct a coherent narrative that explains the phenomenon under investigation. This stage requires critical interpretation rather than simple summarization; the goal is to identify convergences, divergences, and gaps across the literature. For instance, while several studies emphasize the direct influence of leadership on reporting quality, others highlight contextual contingencies such as regulatory pressures, organizational culture, and stakeholder expectations. The qualitative synthesis therefore considers not only the presence of relationships but also how these relationships operate under different conditions. By comparing theoretical perspectives, such as resource-based theory, upper-echelon theory, stakeholder theory, and institutional theory, the synthesis integrates diverse conceptual strands into a unified analytical model. This model captures the multifaceted mechanisms through which leadership behaviors shape sustainability reporting processes and SDG-oriented corporate outcomes. The synthesis also reflects on methodological variations across studies, acknowledging that findings are influenced by research designs, sectoral contexts, and regional dynamics.

To ensure trustworthiness—a key criterion in qualitative research—the study incorporates methodological strategies aligned with credibility, transferability, dependability, and confirmability standards. Credibility is supported by the breadth and depth of the literature analyzed, ensuring that interpretations are grounded in well-established academic discourse. By drawing from multiple sources and triangulating conceptual perspectives, the study enhances analytical robustness and minimizes interpretive bias. Transferability is achieved through rich description of theoretical constructs, contextual influences, and sustainability practices, enabling other researchers to assess the applicability of findings across different organizational settings. Dependability is maintained through consistent documentation of the review procedures, including search strategies, selection criteria, and analytical steps. This documentation allows replication and strengthens methodological transparency. Confirmability is upheld by basing findings strictly on literature-derived evidence rather than personal assumptions, with analytical conclusions linked directly to thematic insights extracted from scholarly sources.

Given that this research operates exclusively through secondary data, data collection focuses on obtaining complete textual information from academic sources, institutional guidelines, and sustainability reporting frameworks. No primary data are collected through interviews, surveys, or observations, consistent with the literature-based qualitative methodology. Secondary data were chosen intentionally because the research seeks to synthesize theoretical developments and empirical patterns over time, which are best captured through consolidated academic knowledge. The use of secondary data also enhances the study's capacity to identify broader patterns beyond the constraints of specific case studies or organizational samples. This approach allows the development of generalized theoretical propositions about the role of leadership in sustainability reporting and SDG alignment.

The analytical framework adopted in this study involves conceptual mapping, which helps visualize the relationships between themes identified during analysis. Conceptual mapping supports the interpretive process by clarifying the dynamic interactions between leadership orientations, organizational governance structures, sustainability reporting mechanisms, and external institutional pressures. Through conceptual mapping, the research identifies leadership as both a direct and indirect driver of sustainability reporting quality. Direct influence occurs when leaders articulate sustainability priorities, allocate resources, and implement reporting systems; indirect influence arises through cultural shaping, governance strengthening, and strategic framing of sustainability initiatives. Conceptual mapping thus functions not only as an analytical

tool but also as a foundation for hypothesis development and model construction in subsequent research stages.

Ethical considerations are addressed through academic integrity and adherence to scholarly conventions. Although secondary data do not involve human subjects or identifiable personal information, ethical responsibility entails accurate representation of scholarly ideas, proper citation of intellectual contributions, and avoidance of plagiarism. The researcher ensures that all interpretations remain faithful to the original meaning of the literature and that critical perspectives are represented fairly. Ethical rigor contributes to the credibility and scholarly validity of the research, reinforcing the methodological integrity that qualitative inquiry demands.

Limitations of the qualitative literature study must also be acknowledged. One limitation is the dependency on existing literature, which may reflect gaps, biases, or contextual constraints inherent in previous research. For example, sustainability reporting practices vary widely across industries and regions, and the literature may disproportionately reflect practices from more developed economies. Likewise, green strategic leadership as a construct may be conceptualized differently across studies, affecting the comparability of findings. Another limitation relates to the interpretive nature of qualitative synthesis, which requires researcher judgment in theme identification and integration. While systematic procedures mitigate this concern, interpretation remains partly subjective. These limitations do not undermine the validity of the method but rather illuminate areas where future empirical studies could complement and extend the findings of this research.

Despite these limitations, the qualitative literature study offers several strengths that justify its use. It provides a comprehensive synthesis of theoretical and empirical contributions, making it possible to articulate broader patterns that would be difficult to identify through primary data collection alone. This approach enables the integration of multidisciplinary perspectives, including management, sustainability science, organizational behavior, governance studies, and institutional theory. The methodological flexibility of qualitative literature analysis also allows deep exploration of abstract constructs such as leadership vision, cultural influence, and governance integrity—phenomena that are not easily quantified but are central to understanding sustainability practices. By elucidating these dynamics, the qualitative method enriches the conceptual framework and strengthens the foundation for hypothesis formulation. The final stage of the research method involves drawing analytical conclusions from the synthesized literature to support hypothesis development. These conclusions are not statistical inferences but interpretive statements grounded in recurring patterns across the reviewed studies. Through systematic synthesis, the research identifies strong conceptual and empirical support for the proposition that green strategic leadership significantly influences sustainability reporting quality and SDG alignment. The hypothesis generated from this methodological process forms the basis for subsequent theoretical modeling and empirical investigation.

In conclusion, the qualitative research method used in this study is designed to systematically explore the conceptual relationships between green strategic leadership and sustainability reporting within the SDG framework. Through systematic literature collection, evaluative screening, thematic analysis, integrative synthesis, and conceptual mapping, the methodology provides a rigorous and comprehensive foundation for understanding the mechanisms through which leadership shapes sustainability governance. The method emphasizes interpretive depth, theoretical integration, and analytical rigor, ensuring that findings are grounded in well-established scholarly discourse. By adhering to qualitative standards of trustworthiness and ethical integrity, the research method supports the development of meaningful theoretical insights and prepares the groundwork for further empirical validation.

#### IV. Result and Discussion

The results and discussion of this literature-driven qualitative study illuminate several interconnected themes that collectively explain how green strategic leadership influences the depth, authenticity, and SDG orientation of sustainability reporting. Through a systematic synthesis of recent scholarly work, the analysis

reveals that leadership vision, organizational culture, sustainability governance mechanisms, and institutional pressures form the core pathways through which leadership aligns corporate practice with global sustainability imperatives. The following four major thematic findings synthesize the evidence emerging across contemporary studies and provide an integrated interpretation of how green strategic leadership contributes to providing higher-quality sustainability reporting within the SDG framework. These themes reflect convergence in the literature and highlight the evolving expectations placed on corporate leaders as agents of sustainable transformation.

#### **4.1. Leadership Vision and Environmental Values as Drivers of SDG-Oriented Reporting**

The first major theme emerging from the literature concerns the centrality of leadership vision and environmental values in shaping organizational commitment to sustainability reporting. Numerous studies demonstrate that leaders who exhibit strong ecological consciousness play a formative role in establishing strategic direction that prioritizes authentic environmental disclosure and alignment with the SDGs. This vision acts as a foundational driver because leaders set the tone for long-term sustainability strategy, allocate resources toward sustainability initiatives, and articulate the importance of transparency in corporate communication. Chen and Chang (2013) argue that green strategic leaders integrate environmental intelligence into strategic formulation processes, thereby fostering conditions in which sustainability reporting becomes an embedded and valued organizational activity. Their findings suggest that the presence of a sustainability-oriented mindset at the executive level significantly increases the likelihood that firms will disclose material environmental information and avoid symbolic reporting practices.

Within the SDG framework, leadership vision is increasingly understood as a mechanism for aligning corporate activities with global development priorities. Rosati and Faria (2019) note that firms whose leaders emphasize global sustainability challenges are more likely to disclose SDG-specific indicators in their reports, demonstrating a conscious effort to translate organizational strategy into measurable societal impact. This observation is further supported by Pizzi et al. (2021), who show that SDG reporting is most comprehensive in firms where top management clearly communicates sustainability commitments and sets explicit strategic objectives linked to the SDGs. In such firms, sustainability reporting does not merely fulfill regulatory or stakeholder demands but serves as a tool for monitoring progress toward achieving long-term sustainability performance. The literature therefore converges on the conclusion that leadership vision is not merely symbolic; it becomes operationalized through structured disclosure practices that articulate an organization's contribution to the SDGs.

Research also highlights the influence of leader values on the authenticity and integrity of sustainability reporting. Cho et al. (2021) differentiate between symbolic sustainability reporting—intended to build legitimacy—and substantive reporting, which reflects real environmental performance. Firms with leaders who internalize sustainability values tend to produce more substantive disclosures because their reporting practices are aligned with ethical imperatives rather than image management. Similarly, Amorelli and García-Sánchez (2020) show that sustainability-oriented board members foster robust reporting structures that limit opportunities for greenwashing. These findings suggest that the ethical orientation of leadership significantly moderates the quality and credibility of sustainability disclosures, reinforcing the idea that green strategic leadership operates at both a moral and strategic level.

Moreover, leadership vision shapes the internal organizational discourse surrounding sustainability. Norton et al. (2014) emphasize that leaders who demonstrate commitment to environmental stewardship influence how employees interpret sustainability priorities, creating an organizational climate supportive of detailed reporting practices. Mittal and Dhar (2016) find that green transformational leadership increases employee engagement in sustainability initiatives, which in turn enhances the accuracy and completeness of the data used in sustainability reports. This relationship indicates that leadership vision diffuses across organizational levels, functioning not only as a strategic directive but also as an internal motivator that shapes day-to-day behaviors relevant to sustainability documentation. Taken together, these findings underscore that leadership vision and environmental values constitute the primary drivers of sustainability reporting in

the SDG era. They determine whether reporting is approached as a compliance exercise, a reputational strategy, or a genuine tool for monitoring progress toward sustainable development. As global sustainability expectations intensify, the literature suggests that leadership vision will remain a decisive factor in shaping how firms conceptualize and disclose their sustainability performance.

#### 4.2. Organizational Culture and Internal Capacity as Mediating Forces

The second major theme arising from the literature is that organizational culture and internal capacity mediate the relationship between green strategic leadership and sustainability reporting quality. Leadership influence does not operate in isolation; instead, it interacts with internal systems, employee values, and organizational routines, all of which shape the quality and orientation of sustainability disclosures. A sustainability-oriented culture—defined by shared norms, collective values, and established behavioral expectations—is repeatedly identified as a crucial determinant of robust reporting practices. Galpin et al. (2015) argue that when leaders actively cultivate such a culture, sustainability becomes integrated into everyday decision-making processes rather than siloed within reporting departments. These cultural conditions create an environment in which employees feel responsible for contributing to sustainability objectives and are more likely to engage in accurate and comprehensive data collection.

Robertson and Barling (2015) emphasize that green leadership impacts organizational culture through role modeling and reinforcement mechanisms. Leaders who consistently demonstrate pro-environmental behaviors encourage employees to internalize similar values, which increases the quality and reliability of sustainability information generated across the organization. Such behaviors not only influence individual attitudes but also embed sustainability into collective organizational identity. Sánchez-Torné et al. (2021) further highlight that employee engagement becomes a catalyst for high-quality sustainability reporting because the accuracy of sustainability disclosures depends heavily on the willingness of organizational members to participate in data gathering and internal evaluation processes. These studies underscore the need for leadership to cultivate a culture that values transparency, accountability, and continuous improvement.

Internal capacity is equally important in determining the effectiveness of sustainability reporting. Firms with advanced internal systems, including data management processes, sustainability expertise, and cross-functional coordination mechanisms, generate more detailed and reliable sustainability reports. Hummel and Schlick (2016) demonstrate that internal reporting capabilities strongly predict reporting quality, suggesting that technical capacity is a necessary complement to leadership vision. Green strategic leaders play a central role in shaping this capacity by allocating resources, establishing internal reporting teams, and implementing sustainability management systems. Eccles and Krzus (2018) add that firms adopting integrated reporting frameworks typically exhibit higher internal coordination, driven in part by leadership initiatives aimed at unifying financial and sustainability information systems. This highlights the dual role of leadership as both cultural architect and capacity builder.

Recent research also reveals that sustainability reporting quality is strengthened when leaders invest in employee training programs that enhance sustainability literacy. Dentoni et al. (2021) argue that technical skills related to sustainability analysis and SDG mapping are essential for meaningful reporting. Without adequate training, reporting teams may rely on superficial indicators or adopt selective disclosure strategies that weaken the credibility of sustainability reports. García-Sánchez et al. (2020) support this view by showing that leadership commitment to sustainability education increases employees' ability to link operational activities with strategic sustainability objectives, thereby producing more coherent and SDG-aligned disclosures. These findings affirm that internal capacity functions as an enabling mechanism through which leadership influence materializes in reporting outcomes.

Furthermore, organizational culture mediates the moral dimension of sustainability reporting. Greenwashing becomes less likely when sustainability values are deeply embedded in organizational culture, as employees are more sensitive to inconsistencies between organizational claims and actual practices. Boiral (2013) demonstrates that employees in sustainability-oriented cultures are more willing to disclose uncomfortable or negative performance data, strengthening report transparency. This moral alignment between leadership values and organizational culture reinforces the substantive nature of sustainability reporting, elevating its contribution to SDG monitoring and stakeholder trust. Overall, the literature suggests that leadership influence is mediated through cultural and capacity-building pathways that shape how sustainability reporting is implemented and perceived internally. Leadership that successfully fosters sustainability-oriented culture and builds internal capacity creates an environment in which SDG-aligned reporting becomes not only possible but institutionalized within organizational practice.

#### 4.3. Governance Structures and Reporting Integrity under Leadership Influence

The third theme derived from the literature concerns the governance mechanisms that leadership employs to enhance sustainability reporting integrity. Corporate governance—comprising board oversight, executive accountability, risk management structures, and verification mechanisms—plays a decisive role in shaping reporting quality. Leadership influence manifests through the establishment, strengthening, and monitoring of these governance mechanisms, which collectively ensure that sustainability disclosures align with stakeholder expectations and SDG requirements. Amorelli and García-Sánchez (2020) provide strong evidence that boards with sustainability-oriented leadership tend to enforce stricter reporting policies and demand higher levels of transparency, significantly reducing the likelihood of selective or misleading disclosures. Their findings show that leadership commitment at the governance level is essential for embedding sustainability into corporate reporting frameworks. Board diversity has also emerged as a critical governance factor influencing sustainability reporting integrity. Liao et al. (2015) find that gender diversity within leadership teams enhances the depth and comprehensiveness of sustainability disclosures, as diverse perspectives promote critical questioning, ethical sensitivity, and sensitivity toward long-term sustainability risks. This diversity supports the formulation of reporting policies aligned with SDG indicators and enhances the board's ability to assess environmental performance objectively. Furthermore, Wang et al. (2018) demonstrate that CEOs with strong sustainability values influence board behavior and governance outcomes, suggesting that leadership influence extends across hierarchical levels, collectively strengthening internal oversight mechanisms responsible for sustainability reporting.

Verification processes constitute another aspect of governance shaped by leadership. External assurance—conducted by third-party auditors—has been shown to improve sustainability reporting credibility and reduce the risk of greenwashing. Simnett and Huggins (2015) reveal that firms with strong sustainability leadership are more inclined to adopt external assurance practices, viewing them as tools for stakeholder accountability rather than compliance burdens. Their research indicates that external verification enhances the perceived reliability of SDG-related disclosures, promoting greater stakeholder trust and reinforcing the firm's commitment to sustainable development. This aligns with the findings of Clarkson et al. (2019), who emphasize that verified sustainability reports have stronger correlations with actual environmental performance. Leadership also influences governance structures by integrating sustainability metrics into executive performance evaluations and incentive systems. When sustainability reporting indicators are incorporated into strategic key performance indicators (KPIs), leadership accountability for sustainability outcomes increases significantly. Van der Waal and Thijssens (2020) highlight that linking executive compensation to sustainability performance leads to improved reporting practices and stronger alignment with SDG objectives. This integration reflects leadership's commitment to embedding sustainability into core governance processes, thereby institutionalizing sustainability reporting as part of strategic decision-making.

Another governance factor influenced by leadership is stakeholder engagement. Effective sustainability reporting requires meaningful engagement with stakeholders to identify material issues and ensure that reporting reflects stakeholder concerns. Freeman et al. (2020) argue that leadership shapes stakeholder engagement strategies by determining which groups are consulted, how their input is incorporated, and how transparently the firm communicates sustainability impacts. Michelon et al. (2016) provide evidence that firms with leadership-driven stakeholder engagement exhibit more comprehensive sustainability reporting because they integrate external perspectives into materiality assessments. This strengthens SDG alignment by ensuring that disclosures reflect issues of genuine societal relevance.

Effective governance also mitigates institutional pressures that may distort sustainability reporting. Fuenfschilling and Truffer (2021) point out that firms often face competing pressures—such as regulatory demands, investor expectations, and market competition—that influence reporting behavior. Leadership moderates these pressures by interpreting institutional expectations and implementing governance policies that promote authentic reporting rather than symbolic compliance. For example, leaders may resist superficial SDG references that lack measurable indicators and instead promote reporting that demonstrates clear progress toward SDG targets. Taken together, the literature reveals that governance structures operate as formal channels through which green strategic leadership influences sustainability reporting integrity. By shaping board oversight, verification processes, incentive systems, and stakeholder engagement strategies, leadership ensures that sustainability reporting fulfills its role as a credible and strategic tool supporting SDG implementation.

#### **4.4. Navigating Institutional Pressures and Enhancing SDG Impact through Leadership**

The fourth theme highlights how green strategic leadership shapes the way organizations interpret and respond to institutional pressures, thereby enhancing their SDG-related impact and sustainability reporting practices. Firms operate within complex institutional environments influenced by regulatory policies, industry norms, societal expectations, investor demands, and global sustainability frameworks. Institutional theory asserts that organizational behaviors—including reporting practices—are shaped by these external pressures (DiMaggio & Powell, 1983). Green strategic leadership plays an interpretive role in framing these pressures not merely as compliance requirements but as opportunities for innovation, differentiation, and contributions to sustainable development. Regulatory pressures are among the most influential institutional drivers of sustainability reporting. The European Union's Corporate Sustainability Reporting Directive (CSRD) and similar regulations across Asia and Latin America compel firms to adopt more detailed and transparent sustainability disclosure practices. La Torre et al. (2020) argue that leadership commitment is essential for meeting these regulatory expectations, as leaders determine how regulatory information is internalized and operationalized. Leaders who view regulation as a catalyst for strategic transformation allocate resources for developing robust reporting systems and ensure alignment with SDG indicators. Conversely, firms lacking strong sustainability leadership tend to adopt minimalist reporting strategies aimed merely at satisfying legal requirements.

Investor pressures also shape sustainability reporting behavior. Institutional investors increasingly incorporate ESG factors into investment decisions, placing demands on firms to provide credible and comparable sustainability information. Eccles and Klimenko (2019) found that firms with sustainability-oriented leadership are more responsive to investor expectations and are more likely to adapt their reporting practices to meet the informational needs of capital markets. Leadership also influences how firms communicate long-term SDG strategies to investors, thereby enhancing investor confidence and broadening access to sustainable finance. Industry norms and competitive dynamics further contribute to institutional pressures. Firms operating in environmentally sensitive industries—such as energy, manufacturing, and agriculture—face heightened scrutiny and often adopt more advanced sustainability reporting practices. Testa et al. (2020) observe that leadership in such industries tends to champion environmental innovation and SDG alignment as a means to differentiate the firm from competitors. Their findings suggest that leadership

determines whether institutional pressures lead to genuine sustainability enhancements or merely symbolic reporting designed to maintain legitimacy.

Societal expectations also play a role in shaping sustainability reporting. Stakeholders such as consumers, NGOs, and local communities demand transparency regarding firms' environmental and social impacts. Sach et al. (2020) argue that leaders who acknowledge the importance of societal legitimacy integrate SDG frameworks into corporate reporting to demonstrate broader societal contributions. This leadership orientation fosters trust and strengthens the organization's social license to operate. The literature suggests that green strategic leadership enables firms to internalize societal concerns and communicate them effectively through sustainability reporting. Finally, the SDGs themselves operate as institutional pressures, providing a global normative framework that encourages firms to adopt sustainability metrics and targets. Firms with strong sustainability leadership are more likely to integrate SDG indicators into strategic planning and reporting practices, demonstrating measurable contributions to global development agendas (Pizzi et al., 2021). Leadership shapes how SDGs are interpreted—whether as aspirational narratives or as actionable performance frameworks. The literature shows that firms led by sustainability-oriented executives are significantly more likely to adopt SDG-aligned indicators, set measurable targets, and disclose progress transparently (García-Sánchez et al., 2020). Thus, leadership moderates the relationship between institutional pressures and sustainability reporting practices. Through strategic framing, resource allocation, and cultural influence, leaders determine whether institutional pressures produce high-quality, SDG-aligned reporting or minimal compliance-driven disclosures. Leadership therefore acts as a catalyst for enhancing the impact of sustainability reporting within the SDG framework.

## V. Conclusion

The findings synthesized from the existing literature demonstrate that green strategic leadership plays a decisive role in shaping sustainability reporting quality and its alignment with the Sustainable Development Goals (SDGs). Leadership vision and environmental values provide the foundational orientation through which organizations interpret their sustainability responsibilities, transforming reporting from a compliance activity into a strategic mechanism for articulating long-term societal contributions. Organizational culture and internal capacity further reinforce the influence of leadership, enabling substantive rather than symbolic reporting practices. Governance structures, particularly those involving board oversight, verification mechanisms, and incentive systems, create formal pathways through which leadership shapes reporting integrity. Finally, leadership moderates the influence of institutional pressures, determining whether regulatory, investor, and societal expectations produce meaningful SDG reporting or superficial disclosures. Collectively, the literature confirms that sustainability reporting excellence is inseparable from leadership effectiveness, especially in an era where global sustainability imperatives require clarity, transparency, and demonstrable impact.

The theoretical implications of these findings are significant for advancing scholarship on sustainability leadership, corporate governance, and SDG-oriented reporting. The synthesis supports and extends theories such as upper-echelon theory, stakeholder theory, institutional theory, and the resource-based view by demonstrating that leadership characteristics—including values, cognition, and strategic orientation—directly influence sustainability governance outcomes. The literature suggests that green strategic leadership functions as an intangible organizational resource that enhances the firm's capacity to meet complex global sustainability commitments. Furthermore, the findings highlight the need for future research to examine leadership effects across different cultural, sectoral, and regulatory contexts, as sustainability reporting is shaped by diverse institutional landscapes. The convergence of these theoretical perspectives reinforces the proposition that sustainability governance cannot be fully understood without examining the interpretive and value-based roles of leaders who frame environmental and social issues as strategic priorities embedded within the organizational system.

From a managerial perspective, the findings underscore that firms seeking to enhance their sustainability reporting and strengthen their contributions to the SDGs must invest in leadership development, governance reform, and capacity building. Executives must articulate a clear sustainability vision and embed it throughout organizational operations, ensuring that reporting reflects authentic commitments rather than reputational objectives. Managers should prioritize cultivating sustainability-oriented culture, fostering cross-functional collaboration, and strengthening internal systems for data collection, verification, and performance monitoring. Governance mechanisms should integrate sustainability performance indicators into executive evaluations and support external assurance processes to enhance credibility. Moreover, managers must develop strategic approaches for navigating institutional pressures, viewing regulatory and societal expectations not as burdens but as opportunities for differentiation and innovation. In doing so, organizations can elevate the strategic value of sustainability reporting, foster stakeholder trust, and demonstrate measurable progress toward SDG achievement. Ultimately, the literature affirms that managerial action grounded in green strategic leadership is essential for transforming sustainability reporting into a powerful instrument for corporate accountability and sustainable development.

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