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Sustainability Performance Measurement and Corporate Governance

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Abstract

Measuring sustainability performance has become a key aspect of contemporary corporate governance, given the importance of sustainability and responsible business practices. The organizations have to function clearly and be responsible, ensuring economic objectives are not compromised in terms of environmental and social obligations. This research aims at understanding the role of effective governance mechanisms in inspiring sustainability performance and supporting long-term resilience and competitiveness. This study aims to explore the interrelationships between the main constructs: Board Oversight Effectiveness (BOE), Sustainability Reporting Quality (SRQ), Stakeholder Engagement Practices (SEP), Environmental Risk Management (ERM), and Corporate Sustainability Performance (CSP) by creating a comprehensive framework. Each construct is an important element of governance and sustainability, showing how organisations can embed responsible practice into their decision making. Data will be gathered from 651 professionals representing a target population of 700 in corporate organisations in business sectors to ensure robust representation of governance and sustainability roles, and to capture insights across individuals with strategic, operational and reporting roles. The data will be analysed by using Partial Least Squares (PLS-SEM) which will provide a detail examination of direct and indirect relationship between constructs. It offers a more in-depth insight into the ways in which governance frameworks, oversight systems and stakeholder engagement practices relate to improved sustainability reporting and performance. The study offers practical guidance for corporate leaders, policymakers, and sustainability practitioners, providing insights into integrating sustainability metrics into corporate governance frameworks. Results will shed light on how governance can influence meaningful sustainability outcomes, improve transparency, increase accountability, and improve stakeholder confidence. Overall, this study underscores the role of governance in the process of reaching economic, environmental and social outcomes in the longer term, emphasizing the need to

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integrate sustainability into the organizational priority. The study helps in understanding sustainable corporate governance in the context of the fast-changing and global business environment, linking theory with practice.

Keywords: Governance, Performance, Reporting, Stakeholders, Sustainability, Global Business Environment