



Corporate Sustainability, Multi-layered Governance and the Financial Distress Likelihood Worldwide

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Message from the Guest Editors

Dear Colleagues,

This Special Issue focuses on establishing a robust link between sustainability performance/reporting and FDL in a global context. Suitable topics include but are not limited to the following:

- Examining the impact of sustainability performance (ESG) on financial distress likelihood internationally;
- Exploring the moderating impact of corporate governance on the association between sustainability reporting and firms' financial distress;
- Understanding the impact of multilayered governance, including corporate governance and national-level governance, on financial distress likelihood;
- Examining whether the impact of sustainability performance/reporting on firms' financial distress likelihood is contingent on the control of corruption and government effectiveness;
- Determining whether national governance can affect the association between corporate governance and sustainability performance/reporting internationally;
- Examining whether national governance moderates the impact of corporate governance on financial distress likelihood through sustainability performance.





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Message from the Editor-in-Chief

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