

The phrase "corporate sustainability" is increasingly prevalent in both the industry press and management journals (Engardio, 2007; Montiel, 2008). Corporate sustainability pledges and reports are also increasingly prevalent, yet empirical studies on how top managers define and enact the construct are lacking. To address this deficiency, we investigate how firms define, support, and report their sustainability efforts. In a large sample ($N = 922$) study of accounting executives at U.S.-based firms, we find evidence that organizational size, ownership, and industry are strongly related with support mechanisms and reporting of sustainability.

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