

Unveiling national culture's influence on non-financial reporting: a systematic literature review

Benedetta Valeria Cannizzaro

Department of Foreign Languages, Literatures and Cultures, University of Bergamo, Bergamo, Italy and

Department of Economics, Business and Statistics, University of Palermo, Palermo, Italy, and

Sonia Quarchioni

Department of Economics, Business and Statistics, University of Palermo, Palermo, Italy

Abstract

Purpose – This study investigates how national culture influences non-financial reporting (NFR) by reviewing existing studies on the topic and proposing a research agenda. The review addresses two research questions: (1) What are the main characteristics of studies examining the influence of national culture on NFR? (2) Which themes and cultural factors have received attention and can be systematised to guide future research and address regulatory and implementation challenges?

Design/methodology/approach – We conduct a systematic literature review (SLR) of 60 academic articles indexed in Scopus from 1999 to 2024 to identify conceptually relevant themes, from which we derive a conceptual framework and avenues for future research.

Findings – The review reveals a fragmented yet growing body of literature and organises its insights into a conceptual framework based on three key stages of NFR: adoption, content and assurance. Five themes and six subthemes emerge, highlighting the recurring influence of some cultural dimensions. The review also reveals notable research gaps, including an overreliance on Hofstede's cultural framework, a lack of methodological diversity, a limited focus on strategic and governance-related disclosures and language use, and the underexplored interplay between NFR, national culture and regulatory contexts. Future research is encouraged to examine how cultural traits interact with regulation in the adoption of NFR, influence reporting quality and narratives, and affect the credibility and effectiveness of assurance practices.

Originality/value – To the best of our knowledge, this is the first SLR to focus specifically on the role of national culture in NFR. The study advances prior work on cultural influences in accounting by narrowing the focus to the NFR domain. In addition, it enriches the literature on NFR determinants by isolating national culture as a key factor. In doing so, the study lays the groundwork for future research on how cultural traits may support or challenge the effectiveness of mandatory NFR frameworks across countries.

Keywords National culture, Non-financial reporting, Literature review, Mandatory reporting, Voluntary reporting, Cross-cultural differences

Paper type Literature review

1. Introduction

In recent years, the demand for non-financial reporting (NFR) has grown significantly (Baboukardos *et al.*, 2023; Stolowy and Paugam, 2018). As outlined by Baboukardos *et al.* (2023), this broad term encompasses reporting practices that disclose information on organisations' economic, social and environmental impacts to stakeholders and society (García-Sánchez *et al.*, 2013, 2016), as well as their policies addressing these impacts.

© Benedetta Valeria Cannizzaro and Sonia Quarchioni. Published by Emerald Publishing Limited. This article is published under the Creative Commons Attribution (CC BY 4.0) licence. Anyone may reproduce, distribute, translate and create derivative works of this article (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this licence may be seen at [Link to the terms of the CC BY 4.0 licence](#).



Within this broad category, organisations have adopted various approaches, primarily on a voluntary basis, drawing on terms and concepts such as sustainability, corporate social responsibility (CSR), environmental, social and governance (ESG) and integrated reporting (Baboukardos *et al.*, 2023; Baldini *et al.*, 2018; Martínez-Ferrero and García-Sánchez, 2017; Vaz *et al.*, 2016; Young and Marais, 2012).

Despite their originally voluntary nature, the growing concerns about climate change and rising social and economic inequalities are increasingly driving a global shift towards stricter standards and regulations on NFR (Baboukardos *et al.*, 2023; Stolowy and Paugam, 2018). For instance, at the international level, in 2022, the International Sustainability Standards Board (ISSB) introduced draft proposals for IFRS S1 and IFRS S2. The finalised versions, released in June 2023, establish IFRS S1, which outlines general requirements for sustainability-related financial disclosures, and IFRS S2, which focuses specifically on climate-related reporting. In the context of the European Union, Directive 2014/95/EU required organisations subject to its provision to disclose “information relating to at least environmental matters, social and employee-related matters, respect for human rights, anti-corruption and bribery matters” (European Union, 2014, p. 2). The recent European Corporate Sustainability Reporting Directive (CSRD) – Directive 2022/2464/EU, which replaces Directive 2014/95/EU, expands NFR requirements to encompass a broader range of organisations, including both large- and small- and medium-sized listed businesses (European Union, 2022).

Meanwhile, Western countries outside the European Union had either already implemented or were in the process of implementing NFR regulations for large organisations. For instance, Norway’s Transparency Act, introduced in 2021 and enacted in July 2022, requires Norwegian businesses with more than 50 employees to disclose their policies and practices related to human rights (Norway Ministry of Children and Families, 2021). Similarly, the UK Modern Slavery Act, passed in 2015, mandates certain large businesses to publish annual modern slavery statements (UK Government, 2015). In Canada, the Supply Chains Act, which came into force in 2024, requires certain organisations to report on measures taken to prevent and mitigate the risk of forced or child labour within their supply chains (Canadian Minister of Justice, 2023).

In addition to regulatory efforts in Western countries, numerous global initiatives aim to regulate NFR. For instance, through the Chinese Human Rights Action Plan, released in 2021, the Chinese government seeks to enhance law-based disclosure of environmental information while encouraging businesses to respect and promote human rights (State Council of China, 2021). Similarly, in 2021, the Singapore Exchange Regulation launched a public consultation, which led to the introduction of a phased approach to mandatory climate and gender diversity reporting starting in 2022 (Singapore Exchange Regulation, 2021).

Notwithstanding ongoing efforts to standardise and regulate NFR globally, this non-exhaustive overview of recent regulatory developments highlights, as Baboukardos *et al.* (2023) wittily observe, that it is highly likely the “NFR multiverse” – characterised by varied, often incomparable and incomplete information resulting from the proliferation of NFR frameworks – will continue to persist (Baboukardos *et al.*, 2023). Consequently, there is a growing necessity to delve deeper into the factors influencing the adoption of NFR, whether on a voluntary or mandatory basis. This exploration is needed to assess whether the increasing regulatory efforts can indeed be effective in shaping how NFR is adopted.

Notably, among the various factors that have influenced accounting and reporting practices more broadly, national culture has often played a significant role. Its impact has long been recognised, for instance, in shaping the very process of corporate reporting regulation and policy formulation (e.g. Harrison and McKinnon, 1986), influencing global diversity in financial reporting (e.g. Doupnik and Tsakumis, 2004) and even affecting management accounting systems (see Chanchani and MacGregor, 1999). In this context, Gray’s (1988) study, based on Hofstede’s (1980) research, was pivotal in developing a framework that explores the relationship between cultural factors and the international variations observed in accounting systems. This framework addresses differences in the development of accounting

systems, the regulation of the accounting profession and attitudes towards financial management and disclosure. Gray's work builds on Hofstede's pioneering research, which has become a key reference for numerous accounting scholars (Chanchani and MacGregor, 1999; Khlif, 2016). Hofstede (1980) identified four dimensions that distinguish national cultures: power distance (i.e. the extent to which a society accepts and manages inequalities between individuals), individualism vs collectivism (i.e. the emphasis on individual rights vs collective interests), masculinity vs femininity (i.e. the distribution of values between genders) and uncertainty avoidance (i.e. how a society responds to new or unknown situations). He later introduced additional dimensions: long-term vs short-term orientation (i.e. how a society approaches future planning) in 1991 (Hofstede, 1991) and indulgence vs restraint (i.e. the extent to which a society allows for the gratification of basic human desires related to enjoyment and leisure) in 2010 (Hofstede *et al.*, 2010).

While Hofstede's framework remains the predominant lens in cross-cultural accounting research, alternative cultural approaches exist. These include, among the others, the GLOBE Project (House *et al.*, 2004), which distinguishes between cultural practices (i.e. what is) and cultural values (i.e. what should be), thereby adding conceptual depth and complexity to cross-cultural analysis; the stakeholder-shareholder orientation framework (van der Laan Smith *et al.*, 2005), rooted in governance and legal systems; and the varieties of capitalism approach (Hall and Soskice, 2001), which emphasises institutional differences between liberal (LMEs) and coordinated market economies (CMEs), with some studies also considering state-led market economies (SLMEs) as a third category including Mediterranean countries (Young and Marais, 2012). Despite this diversity, Hofstede's model continues to represent the main conceptual framework for examining cultural influences on accounting practices. This predominance can be attributed to its capacity to employ statistical measures for investigating cultural influences in accounting and facilitating cross-cultural comparisons (Heidhues and Patel, 2011). However, scholars have also raised concerns about Hofstede's cultural framework due to its conceptualisation of culture and its predominantly quantitative nature, which may oversimplify the complex and dynamic nature of cultural influences (Baskerville, 2003).

In recent years, with the growing interest in NFR, these and other frameworks have been increasingly used in studies exploring how culture specifically influences NFR, a field that is rapidly expanding (e.g. Gallén and Peraita, 2017; García-Sánchez *et al.*, 2016; Vaz *et al.*, 2016). However, the literature remains fragmented, highlighting the need for a more comprehensive understanding of what has been discussed thus far. This is crucial for further exploring what is already known and identifying areas that warrant further investigation, particularly regarding the role of cultural factors in shaping how organisations in different countries implement specific voluntary NFR frameworks or regulations, which are increasingly defining the NFR landscape. In particular, analysing the key characteristics of prior studies and systematically synthesising their themes can offer valuable insights into the potential for further exploring culture's role in addressing calls to examine the real effects of the growing shift towards mandatory NFR (Baboukardos *et al.*, 2023).

Therefore, this article aims to thoroughly analyse the literature investigating how national culture influences NFR to identify the main themes dealing with this relationship and areas for further investigation. To achieve this aim, we conducted a systematic literature review – SLR (Tranfield *et al.*, 2003) encompassing 60 academic articles from a total of 5,591 articles selected. Twenty-eight of these 60 articles were published between 2020 and 2024, witnessing an increasing scholarly interest in the last five years. Specifically, we aim to answer the following research questions:

- (1) What are the main characteristics (e.g. research focus, methods, theoretical lenses) of previous studies examining the influence of national culture on NFR?
- (2) Which themes and cultural factors have received attention and can be systematised to guide future research and address regulatory and implementation challenges?

Our SLR identifies five key themes and six subthemes that have shaped the existing body of research, providing valuable insights into the field's current state of the art. Building on these themes and subthemes, we propose a conceptual framework that illustrates how national culture influences NFR across three critical stages of its development: adoption, content and assurance. This framework also links our findings to potential future research directions.

Accordingly, this article makes a twofold contribution. First, it advances prior research on the role of national culture in shaping accounting and reporting practices by systematising existing literature on this role within the specific context of NFR. While previous reviews have examined, for instance, the influence of culture on accounting more broadly (e.g. [Chanchani and MacGregor, 1999](#); [Doupnik and Tsakumis, 2004](#)) or how Hofstede's cultural dimensions have been applied in accounting research (e.g. [Khelif, 2016](#)), to the best of our knowledge, this study represents the first SLR on the influence of national culture on NFR. In doing so, it provides the first systematic synthesis of a topic that remains fragmented despite growing academic interest.

Second, this article contributes to the literature on the factors driving and shaping the expansion of NFR (e.g. [Baboukardos et al., 2023](#); [Stolowy and Paugam, 2018](#)) by focusing on national culture as one of the key factors influencing NFR. While previous reviews have taken a more general approach in identifying various elements at the macro (country), meso (industry) and micro (organisation) levels that affect specific NFR practices (e.g. [Dienes et al., 2016](#); [Fifka, 2013](#); [Seow, 2024](#)), our study focuses exclusively on national culture. In doing so, it lays the foundation for further academic debate on the extent to which culture may shape the adoption of NFR, either in light of or despite increasing regulatory efforts.

The remainder of this article is organised as follows. In [Section 2](#), we explain our research design. [Section 3](#) presents the main outcomes of our analysis, including the description of the current state of research. Then, we conduct a thematic analysis to identify central themes in this field and potential areas for future research in [Sections 4](#) and [5](#), respectively. Finally, [Section 6](#) summarises the main contributions and limitations of this study.

2. Research design

The study was conducted using a systematic review approach, following the key steps outlined by [Tranfield et al. \(2003\)](#). [Denyer and Tranfield \(2009, p. 671\)](#) define SLR as a “specific methodology that locates existing studies, selects and evaluates contributions, analyses and synthesises data, and reports the evidence in such a way that allows reasonably clear conclusions to be reached about what is and is not known.” We conducted an SLR due to its ability to thoroughly identify and integrate research on a specific question. This approach employs a replicable, scientific and transparent method at every process stage ([Tranfield et al., 2003](#)).

Following [Tranfield et al. \(2003\)](#), our initial step was to design a structured research protocol to mitigate biases and facilitate a rigorous critical assessment. Central to this protocol were our review questions, formulated to guide our inquiry, and specific research criteria, identified to ensure alignment with our overarching research objective. According to the protocol, we started searching and selecting articles through the Scopus database, which was also used in other studies related to NFR (see, among others, [Mio et al., 2020](#)).

An accurate list of keywords was developed and applied to the “title, abstract, and keywords” field in the search using the Boolean operators. Specifically, we tried to select all possible terms to include the various types of NFR and culture (and possible synonyms). In the context of this SLR, we decided to adopt a broad definition of culture, considering it as “the system of shared beliefs, values, customs, behaviors, and artifacts that the members of society use to cope with their world and with one another, and that are transmitted from generation to generation through learning” ([Bates and Plog, 1990, p. 7](#)). To encompass all relevant articles and ensure accuracy in the search results, we conducted multiple search rounds by entering several combinations of terms. From this search, we obtained a total of 5,591 articles [[1](#)]. Then,

consistent with the purpose of our study, we restricted our search to journals classified under the “Business, Management and Accounting” Scopus subject field without limiting the time frame, but restricting the search to English to avoid a language bias. Following our protocol’s inclusion or exclusion criteria, we included empirical, research and conceptual articles while excluding presentations, book reviews, comments, book chapters and conference proceedings to enhance quality control (Mio *et al.*, 2020). Additionally, we refined the dataset by searching for duplicates. To ensure the inclusion of high-quality and peer-reviewed academic articles and consistency with the criteria of other SLRs (see, among others, Alatawi *et al.*, 2023), we only considered articles published in journals ranked by the *Academic Journal Guide – AJG* (2024).

The remaining 1,915 articles were scrutinised by examining their abstracts and, when necessary, the introduction section. According to our definition of culture, we included articles relying upon various cultural frameworks, such as Hofstede’s (Hofstede, 1980, 1991; Hofstede *et al.*, 2010) and the GLOBE Project (House *et al.*, 2004), as well as considerations of stakeholder vs shareholder orientation (van der Laan Smith *et al.*, 2005) and varieties of capitalism (Hall and Soskice, 2001), all of which are aligned with our adopted definition. Conversely, we excluded articles where cultural aspects were absent or the concept of culture was subsumed within a broader discussion of institutional determinants. Additionally, articles focusing solely on the geographical boundaries of a country were omitted. Indeed, as Taras *et al.* (2016, p. 479) noted, “If culture is a collection of four sets of values as conceptualised by Hofstede, then country does not equate to culture.” Articles discussing corporate disclosure on social media, corporate websites, or other non-reporting-based communication of non-financial information were excluded from the analysis. We also excluded articles focusing primarily on financial information, as this article focuses on NFR.

The 74 articles chosen for eligibility were downloaded and read in full by the first author and then discussed with the second author. This process led to the exclusion of 14 articles where the concept of culture was either peripheral and lost within the broader concept of institutional factors or not coherent with the primary definition of culture adopted in this SLR. At the end of the process, 60 articles agreed upon by both researchers were included in the final sample. Figure 1 reports the search strings used and the number of documents found for each step.

To analyse the 60 selected articles, we developed a dual-framework approach, which includes an analytical framework and a conceptual framework. Inspired by Massaro *et al.* (2016) and in line with other reviews in the accounting field (Bisogno *et al.*, 2025; Veltri and Silvestri, 2020), we first collected relevant information about the selected articles in an Excel spreadsheet to systematically code and describe their key categories. This analytical framework consisted of six categories: (A) author(s), (B) journal of publication and its AJG ranking, (C) publication year, (D) sample and regional focus, (E) theories and (F) research methods. These categories enabled us to illustrate the current state of the art in the research field.

To address our second research question – investigating how national culture relates to different aspects of NFR – we extended our analytical framework with four additional categories in order to capture the content of each study: (G) the cultural factors, (H) the research topic and (I) the key findings related to the relationship between cultural factors and NFR, and for the quantitative articles, we also included (J) specific details indicating whether a given cultural variable has a positive or negative influence on NFR. In cases where the statistical significance of a specific cultural variable is analysed – both individually and as part of a more complete model incorporating other cultural variables – we have considered the significance reported for the full model. This is consistent with the idea that culture comprises a network of interrelated characteristics (Taras *et al.*, 2016). Additionally, we also noted cases in which the association is not statistically significant – that is, when the authors examined the variable but were unable to either confirm or reject their proposed hypothesis.

These four categories (G-J) served as the basis for developing our conceptual framework through thematic analysis. Specifically, we followed three overlapping stages (Thomas and

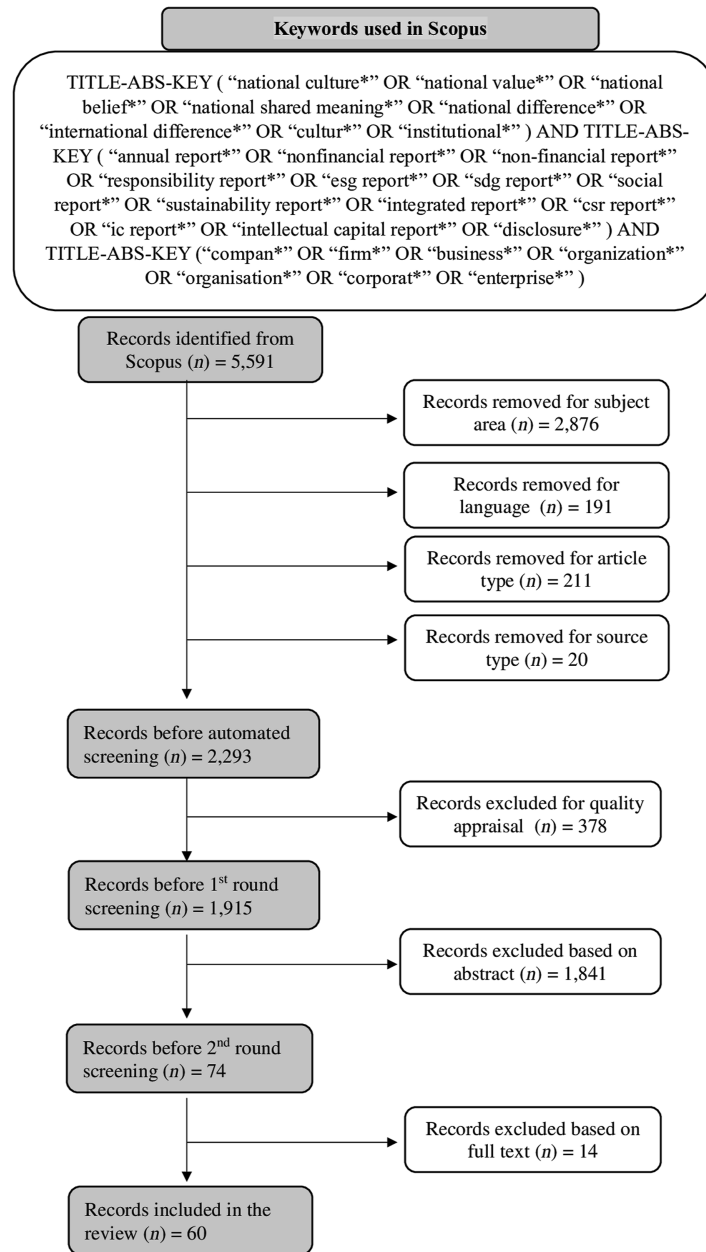


Figure 1. Sample selection process

Harden, 2008): (1) line-by-line coding of findings, (2) development of descriptive themes and (3) generation of analytical themes. Each article was read multiple times, and relevant text from the findings and discussion sections – particularly those addressing categories G through J – was coded line-by-line. This initial coding remained close to the primary studies’ own

findings and interpretations. For instance, when a study reported that organisations in collectivist countries provide more information on their commitment to social aspects, this was coded as “collectivism associated with the amount of information related to social issues.” Similarly, findings indicating that organisations in long-term oriented societies adopt NFR more frequently were coded as “long-term orientation increases NFR adoption.”

As coding progressed, we began to identify similarities and differences between codes, grouping them into descriptive themes that organised the findings of the studies. These descriptive themes stayed close to the original studies but provided an organised summary of the literature. For instance, codes related to various cultural dimensions influencing disclosure decisions were grouped under descriptive themes such as “cultural drivers of disclosure adoption” or “cultural barriers to transparency.” This stage involved moving back and forth between the codes and the original articles to ensure that our interpretation remained grounded in the primary data while identifying recurring patterns across studies.

The final stage involved developing analytical themes that went beyond the content of the original studies to generate new interpretive constructs and explanatory concepts. This required making inferences from the descriptive themes to address our second review question. Through this inductive approach (Popay *et al.*, 2006) where themes emerged from a holistic interpretation of each article, we elaborated our conceptual framework by identifying five main themes (and six subthemes) on how national culture influences NFR across key stages in its development: adoption, content (in terms of amount of information, quality of information and use of language) and assurance.

The final phase of the SLR involved reporting the findings, which are presented in two stages. First, we provide a descriptive analysis organised according to the categories of our analytical framework (A-F), offering an overview of the current research. To support this stage, we employed the Bibliometrix package (Aria and Cuccurullo, 2017) alongside ggplot2 (Wickham, 2016) within the R environment. These tools were used not as primary methods of analysis, but solely to enhance the visual representation of key findings – namely, publication trends (Figure 2). This is consistent with methods adopted in other literature reviews on non-financial disclosure (see, for example, Del Gesso and Lodhi, 2025).

Second, we present the conceptual framework derived from the thematic analysis, discussing each theme and subtheme with supporting evidence from the reviewed articles. After that, we propose our future research agenda to address specific gaps in order to improve our understanding of the relationship between national culture and NFR.

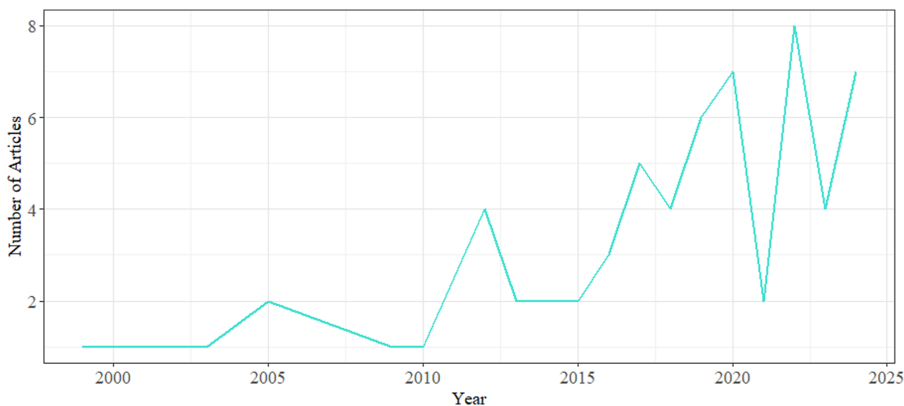


Figure 2. Annual publication trend of 60 articles between 1999 and 2024. **Source:** Authors' elaboration through Bibliometrix

3. Descriptive findings

While the examination of culture's influence on organisational behaviour is not a novelty in the literature (Khlif, 2016), our analysis reveals that scholarly interest in the role of culture in NFR is relatively recent, exhibiting an annual growth rate of 8.09%. Notably, 28 articles, accounting for approximately 47% of the total sample, were published in the past five years alone. The year 2022 emerged as particularly significant, recording the highest number of publications. One plausible explanation for this surge may lie in the mounting regulatory pressure surrounding NFR that has characterised the early 2020s. As early as 2020, growing dissatisfaction with the limitations of Directive 2014/95/EU sparked a public and institutional debate on the need for reform – an initiative that ultimately culminated in the adoption of Directive 2022/2464/EU. Simultaneously, the global regulatory landscape witnessed a wave of significant developments, including the promulgation, within the same year, of Norway's Transparency Act, China's Human Rights Action Plan, and the updated disclosure requirements issued by the Singapore Exchange Regulation. This evolving regulatory momentum, both within and beyond the European Union, likely fuelled heightened scholarly interest in NFR. Figure 2 shows this growing publication trend.

The 60 publications analysed are spread across 31 journals and distributed among 137 authors. The broad range of journals covering this phenomenon may stem from its multifaceted nature, which lends itself to investigation from multiple perspectives, as indicated by the diversity of journal fields according to the AJG classification. As shown in Table 1, we found that about 35% of the journals are classified within the accounting field, followed by journals in the areas of Ethics, CSR and Management. Furthermore, six journals

Table 1. Articles and journals based on academic fields

Field	Number of articles	Number of journals	Journals
Accounting	14	11	<i>Accounting in Europe; Accounting, Auditing and Accountability Journal; Australian Accounting Review; International Journal of Accounting; Journal of Accounting and Public Policy; Journal of Applied Accounting Research; Journal of International Accounting Research; Journal of International Financial Management and Accounting; Managerial Auditing Journal; Meditari Accountancy Research; Sustainability Accounting, Management and Policy Journal</i>
Ethics, CSR and Management	12	10	<i>Business and Society; Business Ethics/Business Ethics, the Environment and Responsibility; Cogent Business and Management; European Business Review; International Journal of Business Governance and Ethics; Journal of Business Ethics; Journal of Intellectual Capital; Management Decision; Social Responsibility Journal; Vision</i>
Social sciences	10	1	<i>Business Strategy and the Environment</i>
Regional studies	8	1	<i>Corporate Social Responsibility and Environmental Management</i>
International business and area studies	5	2	<i>International Business Review; Journal of East-West Business</i>
Sector	3	1	<i>Journal of Cleaner Production</i>
Finance	2	1	<i>Corporate Governance: An International Review</i>
Marketing	2	1	<i>Corporate Communications</i>
Strategy	2	1	<i>Long Range Planning</i>
Organisation studies	1	1	<i>Organization and Environment</i>
Psychology	1	1	<i>Journal of Organizational Behaviour</i>

have published at least three articles each, while four journals have published two articles each. The remaining journals have each published a single article. Journals that published at least two articles collectively account for 39 of the reviewed articles, representing approximately 64% of the total.

The analysis of keywords within the dataset further confirms the multifaceted nature of the research landscape. The total number of the authors' keywords is 199, and they are used 284 times (on average, each keyword is used only 1.43 times). Among the most frequently used keywords with at least five occurrences, we found relatively generic terms such as "culture", "national culture" and "disclosure", but also more specific ones like "institutional theory" and "corporate social responsibility." The prevalence of "institutional theory" in the keyword analysis is reflected in the theoretical frameworks actually employed in the reviewed articles. Indeed, institutional theory and its variants (e.g. neo-institutional theory) emerge at the predominant framework, employed in about 33% of the articles, sometimes in conjunction with other theoretical frameworks, such as stakeholder and legitimacy theories. This prevalence aligns with the long-standing use of institutional approaches as a general framework for explaining the influence of national culture alongside other social institutions, as well as for exploring accounting practices as institutional phenomena (Robson and Ezzamel, 2023). Beyond institutional approaches, stakeholder theory (18%) and legitimacy theory (10%) represent secondary but significant frameworks. The remaining articles employ diverse theoretical lenses, including varieties of capitalism and various psychology-based theories. A notable number of articles (23%) do not adhere to theoretical frameworks, and they focus on empirical associations without explicit theoretical grounding.

Furthermore, the majority of the articles (51 out of 60, or 85%) adopt quantitative methods, indicating a strong emphasis on statistically assessing whether, and to what extent, culture affects NFR. Content analysis techniques also appear to be favoured over qualitative approaches, being employed in 8% of the studies. Qualitative approaches (3%), mixed-methods approaches (3%) and literature review (1%) represent a minority. This methodological preference likely stems from the aim to establish measurable relationships and identify specific patterns, highlighting scholars' tendency to quantify the impact of cultural factors on corporate disclosure practices, with content analysis particularly valued for enabling the systematic examination of disclosure content across different cultural contexts.

The analysis shows that 46 articles (about 77%) refer to global geographical contexts, while the remaining studies focus on specific regions: Europe (7 articles, about 12%), Asia (5 articles, about 8%), Africa (1 article, about 2%) and the Americas (1 article, about 2%). A visual representation of the countries covered in the reviewed studies is provided in Figure 3. Notably, more than half of the studies include analyses across multiple industry sectors, although the financial sector is often excluded due to its distinct regulatory environment.

Focusing on the approaches used to study culture, 41 articles (about 68%) adopt Hofstede's framework to explain cross-cultural differences. Four of the 41 studies adopting Hofstede's framework draw on the concept of "secrecy", derived from Gray (1988). In his work, Gray (1988, p. 8) describes the secrecy vs transparency dimension of accounting subcultural values as "a preference for confidentiality and the restriction of disclosure of information about the business only to those who are closely involved with its management and financing as opposed to a more transparent, open, and publicly accountable approach." Specifically, the four studies in this SLR employ the measure developed by Hope *et al.* (2008), which is constructed upon Hofstede's cultural dimensions, calculated as the sum of uncertainty avoidance plus power distance, minus individualism. In addition to Hofstede's framework, studies in this SLR adopt alternative approaches that offer different perspectives on cultural influences. The most commonly used alternative frameworks include the GLOBE Project (House *et al.*, 2004; six studies), the varieties of capitalism approach (Hall and Soskice, 2001; five studies), and the stakeholder vs shareholder orientation (van der Laan Smith *et al.*, 2005; four studies).

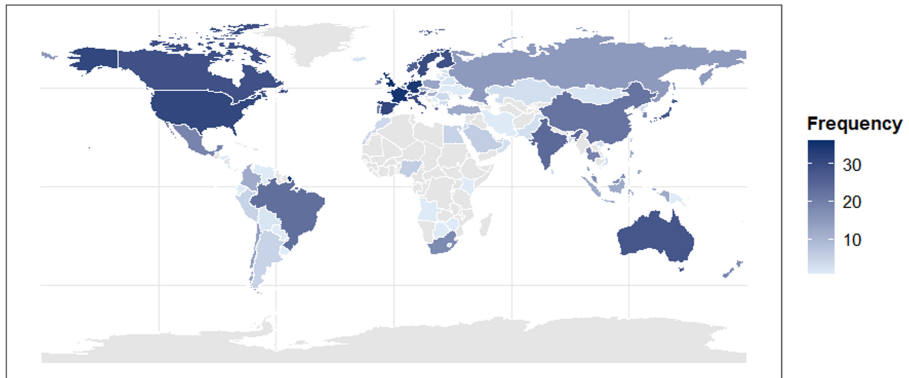


Figure 3. Map of the countries investigated. **Note:** Out of the total 60 articles, 7 did not specify all the countries analysed and were therefore excluded from the figure. One article referred to Abu Dhabi as a country; this was standardised to “United Arab Emirates,” given that Abu Dhabi is one of its emirates. Additionally, four articles referred to “Korea” without distinguishing between North and South; in these cases, both South Korea and North Korea were included for completeness

4. Thematic analysis

As outlined in the Research Method section, the thematic analysis enabled us to identify five main themes across key stages in the development of NFR, which we present in a conceptual framework illustrated in [Figure 4](#). This includes: (a) “NFR adoption”, which examines the motivations driving organisations to implement NFR practices; (b) “Amount of information” in NFR content, which examines the extent of disclosure, thus focusing on how much organisations disclose across different non-financial issues; (c) “Quality of information” in NFR content, which investigates the quality of disclosure, examining characteristics such as specificity, accuracy and completeness of information disclosed; (d) “Use of language” in NFR content, which focuses on the use of language, analysing how linguistic choices shape the disclosure of information in NFR; (e) NFR assurance, which explores organisations’ decisions to subject NFR to independent assurance, thereby enhancing transparency and accountability. As explained below, articles classified under the second and third themes were further subdivided into a total of six subthemes.

Aligned with the objective of this study, [Figure 4](#) represents the predominant cultural factors for each theme and subtheme. We consider the cultural factors as predominant when the majority of the articles in each theme agree on a positive or negative association between those factors and NFR (see [Table 2](#)).

4.1 NFR adoption

A common theme emerging from the literature is the substantial influence of national culture on organisations’ decisions to adopt NFR through different types of reports, such as integrated reports ([Fuhrmann, 2020](#); [García-Sánchez et al., 2013](#); [Jensen and Berg, 2012](#); [Vaz et al., 2016](#)), sustainability reports ([Fifka and Drabble, 2012](#); [Gallén and Peraita, 2017](#)), CSR reports ([García-Sánchez et al., 2016](#)) and intellectual capital reports ([Chaminade and Johanson, 2003](#)).

Most of the eight studies included in this theme adopt Hofstede’s cultural dimensions and converge on the idea that organisations are more likely to prioritise NFR in societies characterised by low power distance, traits of femininity and collectivism, and low levels of uncertainty avoidance. These cultural factors reflect broader societal values prioritising transparency, inclusivity and openness to innovation, which are values aligned with the principles of NFR.

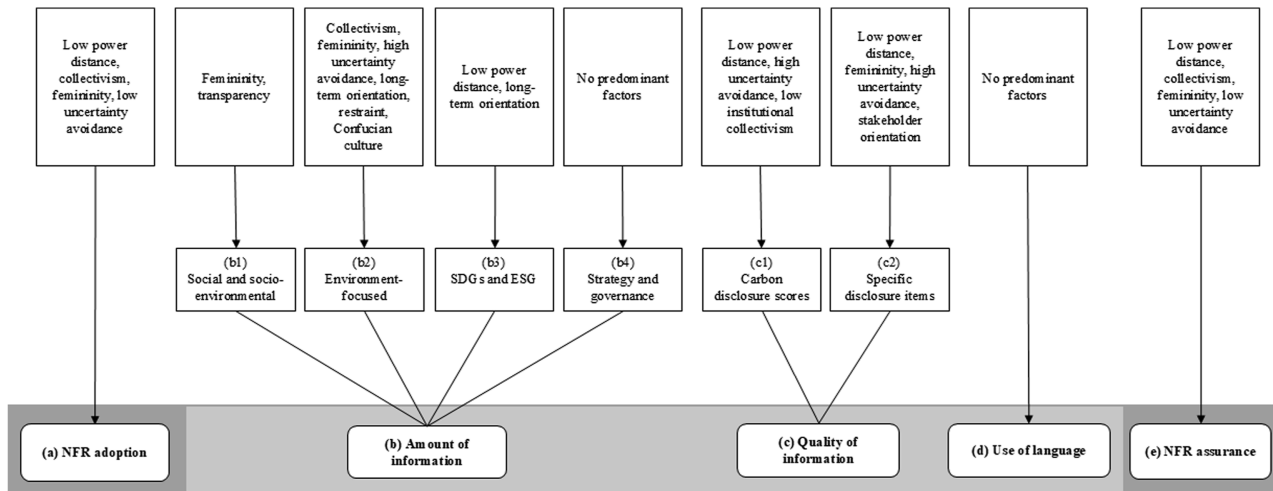


Figure 4. Culture and NFR: A conceptual framework

Table 2. Summary of the cultural factors in each theme^a

Cultural factor	Article	
<i>(a) NFR adoption</i>		
Power distance	Chaminade and Johanson (2003) –; Fuhrmann (2020) –***; García-Sánchez <i>et al.</i> (2016) –***	
Individualism	Chaminade and Johanson (2003) +; García-Sánchez <i>et al.</i> (2013) –*; Vaz <i>et al.</i> (2016) –*; García-Sánchez <i>et al.</i> (2016) –***	
Masculinity	Chaminade and Johanson (2003) –; Fuhrmann (2020) –***; García-Sánchez <i>et al.</i> (2013) –***; Gallén and Peraita (2017) –**/**; García-Sánchez <i>et al.</i> (2016) –***	
Uncertainty avoidance	Chaminade and Johanson (2003) –; García-Sánchez <i>et al.</i> (2016) –***	
Long-term orientation	García-Sánchez <i>et al.</i> (2016) +***	
National corporate responsibility	Jensen and Berg (2012) +***	
Value system (self-expression and secular-rational values)	Jensen and Berg (2012) +***	
Shareholder orientation	Fifka and Drabble (2012) –	
Cultural factor	Article	
<i>(b) Amount of information</i>		
(b1) Social and socio-environmental	Individualism	Khelif <i>et al.</i> (2015) –***
	Masculinity	Orij (2010) –**; Williams (1999) –*; Khelif <i>et al.</i> (2015) –***
	Uncertainty avoidance	Williams (1999) –*
	Long-term orientation	Khelif <i>et al.</i> (2015) +***
	Generic types of culture (Gannon, 2001)	Orij (2010) +**
	Secrecy	Orij (2010) –*; Temiz and Acar (2023) –**/**/**; Tagesson <i>et al.</i> (2012) –
	Liberal market economies	Enwiller <i>et al.</i> (2016) +/–*; Gallego-Álvarez and Quina-Custodio (2017) –*
	Coordinated market economies	Enwiller <i>et al.</i> (2016) +/–*
	State-led market economies	Gallego-Álvarez and Quina-Custodio (2017) +*
	Stakeholder orientation	García-Sánchez <i>et al.</i> (2020) +***
(b2) Environment-focused	Power distance	Gallego-Álvarez and Ortas (2017) –***
	Individualism	Gallego-Álvarez and Pucheta-Martínez (2020a) –***; Pucheta-Martínez and Gallego-Álvarez (2020) –***
	Masculinity	Gallego-Álvarez and Ortas (2017) –***; Pucheta-Martínez and Gallego-Álvarez (2020) –***
	Uncertainty avoidance	Gallego-Álvarez and Pucheta-Martínez (2020a) +***; Gallego-Álvarez and Ortas (2017) +***; Pucheta-Martínez and Gallego-Álvarez (2020) +***
	Long-term orientation	Gallego-Álvarez and Pucheta-Martínez (2020a) +***; Gallego-Álvarez and Ortas (2017) +**/**/**; Pucheta-Martínez and Gallego-Álvarez (2020) –***
	Indulgence	Gallego-Álvarez and Pucheta-Martínez (2020a) –**; Gallego-Álvarez and Ortas (2017) –**/**/**; Pucheta-Martínez and Gallego-Álvarez (2020) –**
	Liberal market economies	Gallego-Álvarez and Pucheta-Martínez (2020b) –*
	Coordinated market economies	Gallego-Álvarez and Pucheta-Martínez (2020b) +*
	Confucian culture	Zhao <i>et al.</i> (2024) +**/**/**; Chao <i>et al.</i> (2023) +***

(continued)

Table 2. Continued

	Cultural factor	Article	
(b3) SDGs and ESG	Power distance	Baldini <i>et al.</i> (2018) +***/-***; Roy and Mukherjee (2022) -*/***; Wasiuzzaman <i>et al.</i> (2023) -**	
	Individualism	Baldini <i>et al.</i> (2018) +***/-***; Pizzi <i>et al.</i> (2022) -**; Roy and Mukherjee (2022) +***/***; Wasiuzzaman <i>et al.</i> (2023) +**	
	Masculinity	Pizzi <i>et al.</i> (2022) -*	
	Uncertainty avoidance	Roy and Mukherjee (2022) +**/-*	
	Long-term orientation	Pizzi <i>et al.</i> (2022) +**; Roy and Mukherjee (2022) +*; Wasiuzzaman <i>et al.</i> (2023) -*	
	Indulgence	Pizzi <i>et al.</i> (2022) +***	
	Stakeholder orientation	Bose and Khan (2022) - ***	
	Shareholder orientation	Bose and Khan (2022) + ***	
	(b4) Strategy and governance	Individualism	Hooghiemstra <i>et al.</i> (2015) +***
		Uncertainty avoidance	Hooghiemstra <i>et al.</i> (2015) -***
Secrecy		Blanc <i>et al.</i> (2019) -***	
Confucian culture		Li <i>et al.</i> (2025) +***	
	Cultural factor	Article	
<i>(c) Quality of information</i>			
(c1) Carbon disclosure scores	Power distance	Luo <i>et al.</i> (2018) -***; Perkins <i>et al.</i> (2022) -**	
	Individualism	Perkins <i>et al.</i> (2022) -**	
	Masculinity	Perkins <i>et al.</i> (2022) -**	
	Uncertainty avoidance	Panfilo and Krasodomska (2022) +***; Perkins <i>et al.</i> (2022) +*	
	Long-term orientation	Panfilo and Krasodomska (2022) -***	
	Cultural pillar (Pew Research Center's 2015 Global Attitudes Survey, Stokes <i>et al.</i> , 2015)	Mateo-Márquez <i>et al.</i> (2021) +***	
	Stakeholder orientation	Luo and Wu (2019) -**	
	Institutional collectivism (House <i>et al.</i> , 2004)	Luo and Wu (2019) -***; Perkins <i>et al.</i> (2022) -*	
	Power distance (House <i>et al.</i> , 2004)	Perkins <i>et al.</i> (2022) -**	
	Assertiveness (House <i>et al.</i> , 2004)	Perkins <i>et al.</i> (2022) -***	

(continued)

Table 2. Continued

	Cultural factor	Article
(c2) Quality of specific disclosure items	Power distance	Adnan <i>et al.</i> (2018) ^{-***} ; Cubilla-Montilla <i>et al.</i> (2019) ⁻ ; Enciso-Alfaro and García-Sánchez (2024) ^{+**} ; Rosati and Faria (2019) ^{-*} ; Vitolla <i>et al.</i> (2019) ^{-**}
	Individualism	Adnan <i>et al.</i> (2018) ^{+***} ; Cubilla-Montilla <i>et al.</i> (2019) ⁻ ; Eriqat <i>et al.</i> (2024) ^{+**} ; Rosati and Faria (2019) ^{+***} ; Vitolla <i>et al.</i> (2019) ^{-*}
	Masculinity	Cubilla-Montilla <i>et al.</i> (2019) ⁻ ; Enciso-Alfaro and García-Sánchez (2024) ^{-*} ; Tran and Beddewela (2020) ^{-***} ; Vitolla <i>et al.</i> (2019) ^{-**}
	Uncertainty avoidance	Cubilla-Montilla <i>et al.</i> (2019) ⁻ ; Tran and Beddewela (2020) ^{+***} ; Vitolla <i>et al.</i> (2019) ^{+*}
	Long-term orientation	Cubilla-Montilla <i>et al.</i> (2019) ⁺ ; Rosati and Faria (2019) ^{-***}
	Indulgence	Rosati and Faria (2019) ^{+**} ; Vitolla <i>et al.</i> (2019) ^{-***}
	Uncertainty avoidance (House <i>et al.</i> , 2004)	Ma and Sambharya (2024) ^{+***}
	Performance-based culture (PBC, Stephan and Uhlaner, 2010)	Sambharya and Goll (2024) ^{+***/-***}
	Socially supportive culture (SSC, Stephan and Uhlaner, 2010)	Sambharya and Goll (2024) ^{+**/***/-***}
	Stakeholder orientation	García-Sánchez <i>et al.</i> (2019) ^{+*/**/***} ; van der Laan Smith <i>et al.</i> (2005) ⁺
State-led market economies	Young and Marais (2012) ^{+**/***}	
Liberal market economies	Young and Marais (2012) ^{-**/***}	
<hr/>		
	Cultural factor	Article
<i>(d) Use of language</i>		
	Power distance	Abdallah and Eltambohy (2022) ^{+***}
	Masculinity	Abdallah and Eltambohy (2022) ^{-**}
	Uncertainty avoidance	Tuan <i>et al.</i> (2024) ^{+***}
	Long-term orientation	Abdallah and Eltambohy (2022) ^{+***}
	Grammatical gender marking	Shoham <i>et al.</i> (2017) ^{-***}
<hr/>		
	Cultural factor	Article
<i>(e) NFR assurance</i>		
	Power distance	Martínez-Ferrero and García-Sánchez (2017) ^{-**} ; Somoza (2023) ^{-**}
	Individualism	Martínez-Ferrero and García-Sánchez (2017) ^{-**} ; Uyar <i>et al.</i> (2022) ^{-***}
	Masculinity	Martínez-Ferrero and García-Sánchez (2017) ^{-**} ; Somoza (2023) ^{-***} ; Uyar <i>et al.</i> (2022) ^{-***}
	Uncertainty avoidance	Martínez-Ferrero and García-Sánchez (2017) ^{-**} ; Somoza (2023) ^{-**} ; Uyar <i>et al.</i> (2022) ^{+***}
	Long-term orientation	Martínez-Ferrero and García-Sánchez (2017) ^{+**} ; Uyar <i>et al.</i> (2022) ^{-***}

(continued)

Table 2. Continued

Cultural factor	Article
Indulgence	Martínez-Ferrero and García-Sánchez (2017) +** ^a ; Uyar <i>et al.</i> (2022) _***
Uncertainty avoidance (House <i>et al.</i> , 2004)	Steindl (2021) +***

Note(s): ^aTable 2 only includes studies where the association between a cultural factor and the theme emerges clearly and, in case of using econometric models or statistical tests, such association must be statistically significant. The “+” indicates a positive association between the cultural factor and NFR, while “-” indicates that this association is negative. For such quantitative studies, statistical significance is represented by asterisks, with specific significance codes as follows: *** for $p < 0.001$, ** for $p < 0.01$, and * for $p < 0.05$

Low power distance societies, for instance, tend to foster open communication and participatory decision-making, emphasising the importance of exchanging information (Chaminade and Johanson, 2003) and community welfare (García-Sánchez *et al.*, 2016). Consequently, in such societies, sharing knowledge is rooted in social interactions, and organisations embrace innovation, including the adoption of NFR.

Collectivism also plays a key role in the adoption of NFR. In such societies, stakeholders share communal values, making organisations more likely to align with collective objectives and behaviours. This, in turn, fosters a greater willingness to disclose CSR activities (García-Sánchez *et al.*, 2016) or to use integrated reporting as a corporate tool for communicating sustainability information (Vaz *et al.*, 2016).

Similarly, societies with traits of femininity are considered “more modest, tender and concerned with the quality of life” (Hofstede, 2001, p. 297). In these societies, stakeholders are more interested in social information than economic and financial information (García-Sánchez *et al.*, 2016). Thus, organisations in these societies tend to satisfy stakeholder expectations by adopting NFR (García-Sánchez *et al.*, 2013).

In societies where uncertainty is tolerated and risk is embraced (i.e. low uncertainty avoidance), organisations tend to be more willing to experiment with novel practices, including voluntary disclosure mechanisms such as NFR. For instance, Chaminade and Johanson (2003) state that organisations in countries such as Sweden, which are characterised by low uncertainty avoidance, are more likely to adopt new forms of management and reporting, as they tend to be particularly interested in experimenting with innovations.

Notably, even studies that do not use Hofstede’s framework support the key role of culture in the adoption of NFR. In this regard, Jensen and Berg (2012) employ the National Corporate Responsibility Index based on Kolk and Perego (2010) to show that societies with strong self-expression and secular-rational values are more likely to adopt integrated reporting that includes both financial and non-financial information.

What these studies collectively suggest is that the decision to adopt NFR is not solely a response to regulatory pressures but is deeply embedded in the cultural fabric of the societies in which organisations operate. In particular, it appears to be those cultures that are more open to innovation and inclusiveness that are especially conducive to the adoption of NFR practices. However, the reviewed articles rarely distinguish between voluntary and mandatory NFR adoption and tend to treat NFR adoption as a binary outcome without examining whether cultural factors operate differently when organisations adopt NFR voluntarily or when they meet regulatory requirements.

4.2 Culture and amount of information

Many of the articles analysed in this SLR highlight the influence of culture on the amount of information disclosed in NFR. Specifically, we found that these articles differ based on the

specific type of information included in NFR. In this regard, we identified four subthemes: (b1) Social and socio-environmental, including studies that focus on the amount of social information or a combination of social and environmental aspects; (b2) Environment-focused, comprising studies that focus exclusively on the quantity of environmental information, emphasising its particular importance; (b3) SDGs and ESG, including studies that measure the extent of disclosures explicitly referring to contributions to the Sustainable Development Goals (SDGs) or to ESG criteria; and (b4) Strategy and Governance, which includes studies centred on the amount of strategic and governance-related disclosures. However, while the reviewed articles measure the quantity of information disclosed through various metrics (e.g. number of specific items disclosed), they do not reveal whether a higher amount of information necessarily leads to more useful information for stakeholders.

4.2.1 Social and socio-environmental. This subtheme explores how cultural factors influence the amount of socio-environmental disclosure (e.g. [Bowrin, 2013](#); [Einwiller et al., 2016](#); [Einwiller and Carroll, 2020](#); [Gallego-Álvarez and Quina-Custodio, 2017](#); [Orij, 2010](#); [Tagesson et al., 2012](#)) or in the disclosure of social information alone ([García-Sánchez et al., 2020](#)). Among the ten studies comprising this subtheme, Hofstede's cultural framework emerges as the dominant theoretical lens. Notably, femininity and transparency are identified as key cultural factors shaping the relationship between national culture and the volume of this information. These cultural traits may reflect a societal orientation towards openness, public accountability and stakeholder engagement – values that, in turn, encourage organisations to disclose greater quantities of information deemed beneficial to society.

However, a broader analysis reveals not only a direct cultural influence but also a complex interplay between cultural and organisational-level factors that jointly shape the extent of social and socio-environmental disclosure. For example, in societies with strong stakeholder orientations, female directors exert a greater positive impact on the quantity of gender-related information disclosure ([García-Sánchez et al., 2020](#)). Similarly, [Temiz and Acar \(2023\)](#) find that in high-secrecy societies, gender-diverse boards can counteract this cultural tendency, fostering greater openness. Another organisation-level factor that interacts with culture is profitability. [Khlif et al. \(2015\)](#) demonstrate that financially successful organisations operating in societies characterised by collectivism and long-term orientation are more likely to provide higher amounts of socio-environmental information. This suggests that financial success alone is not sufficient to drive non-financial disclosure unless it occurs within a cultural context that promotes accountability.

Alternative cultural frameworks also enrich this subtheme. [Orij \(2010\)](#), drawing on Gannon's metaphor-based classification ([Gannon, 2001](#)), shows that societies in which organisations operate autonomously (i.e. high individualism) but within an egalitarian structure (i.e. low power distance) tend to exhibit higher amounts of socio-environmental information.

Lastly, the varieties of capitalism perspective adopted by [Einwiller et al. \(2016\)](#) and [Gallego-Álvarez and Quina-Custodio \(2017\)](#) add an important institutional dimension to this subtheme. Within this framework, [Einwiller et al. \(2016\)](#) demonstrate that liberal market economies (LMEs) and coordinated market economies (CMEs) tend to prioritise different kinds of information: LMEs provide more extensive social disclosures, whereas CMEs focus more heavily on environmental issues.

Overall, the findings support the view that the amount of social and socio-environmental information disclosed by organisations is best understood in light of the cultural contexts in which they operate, as disclosure practices tend to align with prevailing societal expectations. Despite the mediating role that various organisational-level factors (e.g. gender-diverse boards) may play in shaping the influence of cultural variables, two cultural dimensions – femininity and transparency – consistently emerge as particularly influential in determining the amount of such information disclosed, regardless of organisational contextual factors.

4.2.2 Environment focused. Most studies within this subtheme adopt Hofstede's cultural framework to investigate the influence of cultural factors specifically on the amount of

environment-focused information. A consistent cultural pattern emerges: organisations operating in societies characterised by collectivism, femininity, high uncertainty avoidance, long-term orientation and restraint tend to provide higher volumes of environment-focused reporting (Gallego-Álvarez and Pucheta-Martínez, 2020a; Gallego-Álvarez and Ortas, 2017; Pucheta-Martínez and Gallego-Álvarez, 2020). Alongside Hofstede's dominant cultural framework, Confucian culture – with its values seen as particularly relevant to contemporary global challenges – also appears to significantly influence the extent of environmental disclosure (Chao *et al.*, 2023; Zhao *et al.*, 2024).

Collectivism and femininity are associated with heightened sensitivity to community welfare and stakeholder engagement. As Williams (1999) argues, empathy and awareness of an organisation's impact on society drive corporate behaviour in such cultural contexts. However, this relationship may be influenced by the type of non-financial reports adopted. In this regard, Gallego-Álvarez and Ortas (2017) find that masculinity is negatively associated with the volume of environmental disclosure only among organisations that adopt sustainability reports, suggesting that the influence of masculinity may vary depending on the reporting format employed.

Among the six articles in this subtheme, uncertainty avoidance also emerges as a key cultural factor. Managers appear more inclined to provide greater quantities of environmental information in societies characterised by high uncertainty avoidance, where rigid codes of conduct and deeply held beliefs prevail. The presence of strong social norms and formal rules may encourage greater transparency on environmental issues, prompting organisations to disclose more extensively (Gallego-Álvarez and Pucheta-Martínez, 2020a; Gallego-Álvarez and Ortas, 2017; Pucheta-Martínez and Gallego-Álvarez, 2020).

Additionally, long-term orientation is positively associated with the extent of environmental disclosure, reflecting a cultural emphasis on planning and perseverance for the benefit of future generations. Organisations operating in such societies may perceive environmental reporting as aligned with intergenerational accountability (Gallego-Álvarez and Pucheta-Martínez, 2020a; Gallego-Álvarez and Ortas, 2017).

Finally, several authors within this subtheme (Gallego-Álvarez and Pucheta-Martínez, 2020a; Gallego-Álvarez and Ortas, 2017; Pucheta-Martínez and Gallego-Álvarez, 2020) agree that restraint is positively linked to the volume of environmental disclosure. This may be explained by the notion that in societies where enjoying life and leisure are highly valued, there is less societal pressure on organisations to provide comprehensive environmental information.

Among other cultural perspectives, although less influential, Gallego-Álvarez and Pucheta-Martínez (2020b) adopt the varieties of capitalism framework to analyse environmental disclosure within the banking sector. Their findings indicate that CMEs – characterised by stronger state-business cooperation and stakeholder-oriented logics – tend to disclose greater amounts of environmental information than LMEs, largely because LMEs prioritise shareholder interests over stakeholder concerns, which may limit the scope of environmental reporting.

Overall, the studies within this subtheme support the view that the quantity of environmental disclosure is a culturally embedded practice. Despite the diversity of cultural frameworks employed, a common thread emerges: an orientation towards long-term accountability and a commitment to community engagement. As such, the volume of environmental information disclosed should not be seen merely as a regulatory compliance measure, but rather as an expression of these deeper cultural values embedded within a society's normative system.

4.2.3 SDGs and ESG. This subtheme includes five articles that investigate how cultural factors shape the amount of information on SDGs (Bose and Khan, 2022; Pizzi *et al.*, 2022) and ESG practices (Baldini *et al.*, 2018; Roy and Mukherjee, 2022; Wasiuzzaman *et al.*, 2023).

A recurring cultural factor identified across the studies is power distance, which typically exhibits a negative association with the extent of SDG and ESG disclosures. In low power

distance societies – characterised by limited hierarchical structures and participative decision-making – more comprehensive reporting (i.e. higher volumes of information) on SDGs and ESG tends to occur (Pizzi *et al.*, 2022; Roy and Mukherjee, 2022). However, Baldini *et al.* (2018) highlight that this relationship is not uniformly positive. Specifically, while low power distance is associated with increased information on environmental and social pillars, it may correspond with reduced information on the governance pillar. This suggests that in such cultural contexts, managers may assert their authority and competence by limiting transparency around governance-related issues.

Long-term orientation emerges as another key cultural factor influencing the volume of SDG and ESG disclosure. Both Pizzi *et al.* (2022) and Roy and Mukherjee (2022) find a positive relationship between long-term cultural values and higher levels of SDG or ESG disclosure, indicating that future-oriented societies provide more extensive information on these issues. However, long-term orientation also functions as a moderating variable. In this regard, Wasiuzzaman *et al.* (2023) reveal that long-term orientation negatively moderates the relationship between ESG disclosure and firm performance. This suggests that in countries with a strong long-term cultural orientation, organisations may willingly trade off short-term profitability in favour of sustained engagement with ESG disclosure. While this may increase short-term costs, it is likely perceived as an investment in long-term value creation.

Finally, among the other cultural factors emerging in this subtheme – and in contrast to much of the literature linking stakeholder orientation with higher levels of disclosure – Bose and Khan (2022) report greater amounts of SDG reporting in shareholder-oriented countries. This finding suggests that shareholder pressure may, in certain contexts, incentivise organisations to align with global sustainability goals, potentially as a means of signalling legitimacy to investors or global markets.

Taken together, the findings in this subtheme suggest that national culture influences the amount of SDG and ESG information in diverse ways. While Hofstede's cultural framework offers a valuable foundation, not all cultural factors appear to exert the same level of influence. Power distance and long-term orientation consistently emerge as stronger predictors of disclosure volumes, whereas other factors remain underexplored or yield inconclusive results.

4.2.4 Strategy and governance. Within this subtheme, six articles delve into the relationship between national culture and the amount of non-financial information on various topics, including anti-corruption (Blanc *et al.*, 2019), internal controls (Hooghiemstra *et al.*, 2015) and corporate strategy (Santema *et al.*, 2005). Additionally, they examine the extent of text in annual report strategically manipulated due to management performance pressures (Li *et al.*, 2025), the volume of non-financial disclosures in the Chair's letter (Zaman Mir *et al.*, 2009), and the quantity of strategy and governance information in integrated reporting, such as strategy and resource allocation plans, as well as information about the business model and governance (Zanellato and Tiron-Tudor, 2022).

Studies investigating cross-cultural differences in strategy and governance disclosures provide mixed results regarding the role of culture in shaping corporate communication. While these mixed findings offer insight into the cultural variables considered across different studies, they also suggest that no single cultural factor consistently emerges as a predominant influence on the amount of disclosure related to strategy and governance issues. Zaman Mir *et al.* (2009) and Zanellato and Tiron-Tudor (2022) assert that culture, while important, cannot fully explain the complexity of disclosure extent on these topics. According to these authors, other factors, such as economic conditions and regulatory environments, must also be considered. Conversely, Santema *et al.* (2005) take a more balanced view, arguing that while culture alone may not provide an exhaustive explanation, it still provides important insights into disclosure volumes.

Li *et al.* (2025), set in the Chinese context, highlight the significance of informal institutional factors, such as Confucian cultural values, in shaping managerial behaviour. The authors find that in environments where Confucian values are deeply embedded, managers

under performance pressure are less likely to engage in extensive opportunistic practices, such as textual manipulation in annual reports.

Finally, some studies within this subtheme adopt a comparative design, using culture as a key criterion for cross-country analysis. For example, [Zaman Mir et al. \(2009\)](#) compare India and New Zealand because of their broad differences in cultural value orientations, as identified by Hofstede. Similarly, [Santema et al. \(2005\)](#) examine the quantity of strategy disclosures in the UK, the Netherlands, Germany, France and Poland, representing distinct European cultural clusters. However, the scope of cultural dimensions considered by these studies is often limited. For instance, [Hooghiemstra et al. \(2015\)](#) focus on only two of Hofstede's dimensions, while [Blanc et al. \(2019\)](#) focus on the concept of secrecy, reflecting ongoing challenges in fully capturing the complexity of cultural influences on disclosure volumes.

Overall, these studies highlight the multifaceted role of national culture in shaping the amount of non-financial information related to strategy and governance, as well as the lack of prevailing cultural variables. This may be due to the fact that the disclosure extent of such information, more closely linked to specific internal strategic and organisational features, may not depend solely on cultural traits, but rather significantly on particular organisational characteristics.

4.3 Culture and quality of information

Within this theme, studies shift the focus from the influence of culture on the amount of information disclosed in NFR to the quality of the information provided. Although the notion of quality varies across studies, a prevailing view is that quality is determined not only by the volume of information disclosed, but more importantly by its richness, depth and completeness. These elements should enable a more comprehensive understanding of an organisation's activities ([Beretta and Bozzolan, 2004](#)).

Specifically, this theme comprises two subthemes. The first includes articles dealing with the relationship between culture and the quality of environmental disclosure, assessed using the Carbon Disclosure Project (CDP) scores. Although no universally accepted standards for carbon reporting currently exist, CDP reports provide consistent and comparable data on a global scale ([Luo et al., 2012](#)). Additionally, the CDP score, renowned for its comprehensive evaluation of an organisation's climate change-related activities, is recognised as a reliable proxy for disclosure quality ([Hahn et al., 2015](#); [Lemma et al., 2019](#); [Mateo-Márquez et al., 2021](#)).

The second subtheme focuses on the quality of specific non-financial information, analysing the extent to which organisations report information thoroughly and accurately across various dimensions. Unlike the first subtheme, which relies primarily on CDP scores as a quality metric, these studies employ diverse measures to assess the richness, depth and completeness of the disclosed content, such as report length ([García-Sánchez et al., 2019](#)), self-constructed disclosure indices ([Vitolla et al., 2019](#)) and frameworks based on the Global Reporting Initiative (GRI) standards ([Adnan et al., 2018](#)). However, this heterogeneity in the notion of quality across the studies complicates comparability and also limits the possibility of generalising the findings obtained.

4.3.1 Carbon disclosure scores. The studies within this subtheme employ established metrics, like the CDP scores, to assess the influence of national culture on the quality of environmental information.

While most of the five articles in this subtheme primarily draw on Hofstede's cultural dimensions, some also integrate insights from the GLOBE Project. A recurring finding across these studies is the significant influence of power distance and uncertainty avoidance on the quality of environmental disclosure. [Luo et al. \(2018\)](#) find that in low power distance societies, characterised by egalitarian social relationships, there is a stronger emphasis on carbon reduction and transparent reporting. This alignment between high-quality disclosure and cultural values is often supported by responsive governments that are attuned to public opinion and actively committed to environmental protection.

Similarly, Perkins *et al.* (2022) and Panfilo and Krasodomka (2022) argue that organisations operating in high uncertainty avoidance cultures – where there is a preference for structured environments and stability – are more inclined to disclose specific and detailed information to reduce ambiguity and align with societal expectations. Interestingly, while uncertainty avoidance has yielded mixed results in prior research themes, it appears to exert a consistently positive influence on the quality of environmental disclosures. This may be attributed to the focus of these studies on voluntary carbon reporting, where transparency and openness are particularly valued. This nuanced understanding underscores the importance of considering the specific context in which disclosures occur, particularly in the case of voluntary reporting, when evaluating the role of cultural dimensions in shaping disclosure practices.

Another relevant cultural factor is the level of institutional collectivism, as defined by the GLOBE Project (House *et al.*, 2004), which – similar to Hofstede's (1980) concept of collectivism – emphasises collective responsibility and shared societal goals. Lower levels of institutional collectivism may undermine environmental transparency, whereas higher levels are associated with more robust and higher-quality disclosures, as organisations align their reporting practices with collective societal expectations (Luo and Wu, 2019; Perkins *et al.*, 2022).

Overall, these studies illustrate the multifaceted and, at times, ambiguous ways in which cultural factors shape the quality of environmental disclosures. They underscore the need for continued research that considers both established and emerging cultural dimensions to deepen our understanding of these relationships.

4.3.2 Quality of specific disclosure items. The twelve articles in this subtheme examine how cultural factors influence the quality of specific non-financial information. Specifically, they assess disclosure quality by analysing the richness, depth and completeness of various reporting items related, for instance, to human resources, community, products and consumers. Several studies (Enciso-Alfaro and García-Sánchez, 2024; Eriqat *et al.*, 2024; García-Sánchez *et al.*, 2019; van der Laan Smith *et al.*, 2005; Ma and Sambharya, 2024; Sambharya and Goll, 2024; Tran and Beddewela, 2020; Vitolla *et al.*, 2019; Young and Marais, 2012) evaluate the extent to which disclosures include relevant items, such as the consistency of integrated reporting with widely accepted standards (e.g. Vitolla *et al.*, 2019). Others assess quality based on alignment with the GRI framework (Adnan *et al.*, 2018; Cubilla-Montilla *et al.*, 2019) or by measuring the inclusion of at least one SDG in corporate reporting (Rosati and Faria, 2019).

With respect to cultural factors, the majority of studies draw on Hofstede's framework, identifying certain dimensions as particularly influential. Low power distance, for example, is consistently associated with higher-quality disclosures, as it fosters greater transparency and organisational accountability (Rosati and Faria, 2019; Vitolla *et al.*, 2019). Furthermore, organisations operating in cultures characterised by femininity and high uncertainty avoidance tend to prioritise comprehensive, accurate and reliable reporting, reflecting a cultural emphasis on transparency and robust risk management.

However, differences in findings across the studies in this subtheme can often be attributed to the varying types of reports analysed – such as sustainability reports (Rosati and Faria, 2019), integrated reports (Vitolla *et al.*, 2019) and CSR reports (Adnan *et al.*, 2018). Each report type adheres to different standards and frameworks, potentially leading to cross-country variation in disclosure practices (Baboukardos *et al.*, 2023). As a result, studies may emphasise distinct aspects of reporting quality, leading to differing interpretations and conclusions regarding the impact of Hofstede's cultural dimensions.

In addition to Hofstede's cultural framework, several studies adopt alternative cultural lenses to explain variations in NFR quality. Both García-Sánchez *et al.* (2019) and van der Laan Smith *et al.* (2005) argue that stakeholder orientation positively influences the quality of NFR. Specifically, García-Sánchez *et al.* (2019) find that a country's stakeholder-oriented culture amplifies the positive impact of female board representation on the quality of CSR information.

Taken together, these studies underscore that cultural factors shape the quality of NFR by influencing the richness and accuracy of the information disclosed. Low power distance, femininity, high uncertainty avoidance and stakeholder orientation consistently emerge as cultural traits associated with higher disclosure quality. In contrast, the influence of other cultural dimensions appears more context-dependent, varying with the type of information disclosed and the specific reporting format adopted.

4.4 *The use of language*

This theme investigates how cultural factors influence the content of NFR, with a specific focus on the role of language and narrative style. It reflects the intrinsic link between language and culture, aligning with the Sapir–Whorf hypothesis (Whorf, 1956), which posits that language shapes individuals' perceptions and interpretations of reality. This perspective highlights the importance of considering both linguistic and cultural contexts to fully understand how organisations construct and communicate non-financial information. The theme comprises three articles, each offering distinct insights into this relationship through varied methodological approaches.

First, linguistic framing emerges as a key aspect of NFR shaped by cultural influences. Tuan *et al.* (2024) find that in CSR reporting, organisations tend to use the future tense when addressing complex and sensitive human rights issues, such as slavery or child labour, whereas they rely on past and present tenses when discussing philanthropy and other cause-related initiatives. This pattern is particularly pronounced in countries with high levels of uncertainty avoidance. The use of future-oriented language in this context appears to function as a distancing mechanism, allowing organisations to mitigate reputational risk by emphasising intentions and commitments rather than current or past involvement in contentious areas.

Second, Hofstede's cultural dimensions – particularly power distance, masculinity and long-term orientation – play a critical role in shaping the tone and focus of the content of NFR. Abdallah and Eltambohy (2022) find a positive association between long-term orientation and the extent of Future-Looking Information Disclosure (FLID), reflecting the forward-thinking mindset characteristic of societies that prioritise sustainability and long-term objectives. However, the strength of this relationship varies depending on other cultural dimensions. In countries with high power distance, the influence of ownership concentration on FLID is weaker, potentially due to centralised decision-making structures that limit transparency. Similarly, in highly masculine societies, the positive relationship between gender diversity and FLID is attenuated, suggesting that competitive, performance-driven values may overshadow inclusive communication practices.

Lastly, language can indirectly influence NFR practices by shaping broader social norms and gender dynamics within organisations. Shoham *et al.* (2017) demonstrate that in societies where languages feature distinct grammatical gender markings, there tends to be lower female representation on corporate boards. This disparity, in turn, can influence how organisations approach environmental sustainability, suggesting that linguistic structures may reinforce prevailing cultural norms. As a result, language affects not only the content of NFR but also the organisational context in which such disclosures are produced.

Overall, this theme highlights the need to consider language not merely as a medium of disclosure but as a force that shapes how narratives are constructed and communicated. However, despite the valuable insights these papers offer into certain cultural factors influencing language use in NFR, the analysis of the three studies reveals no clearly predominant cultural factors, underscoring the complex and often indirect interplay between cultural and linguistic dimensions in shaping NFR. Furthermore, other important linguistic characteristics are not investigated, such as metaphorical and figurative language and the use of technical jargon vs accessible language.

4.5 NFR assurance

This theme examines how cultural factors influence organisations' decisions to obtain third-party assurance for their NFR, particularly in the context of sustainability reports (based on GRI standards) and integrated reports (aligned with the IIRC framework). As noted by [Farooq et al. \(2024\)](#), although these reporting formats aim to enhance transparency and accountability, stakeholders often question the credibility of the disclosed information. In response, some organisations choose to engage external assurance providers to validate the accuracy and reliability of their reports, thereby strengthening stakeholder trust ([Farooq and de Villiers, 2020](#)).

Power distance emerges as a key cultural factor influencing assurance decisions. Most studies suggest that organisations operating in low power distance societies are more likely to obtain third-party assurance ([Martínez-Ferrero and García-Sánchez, 2017](#); [Somoza, 2023](#)). In these contexts, flatter organisational hierarchies and a stronger emphasis on stakeholder engagement tend to foster transparency, making external verification a useful mechanism for enhancing accountability. However, [Uyar et al. \(2022\)](#) offer a contrasting perspective, finding no significant association between power distance and the likelihood of seeking assurance for integrated reports. This divergence underscores the need for further research to examine how cultural factors may interact differently with various types of NFR.

Collectivism and femininity also emerge as important cultural dimensions shaping assurance decisions. [Martínez-Ferrero and García-Sánchez \(2017\)](#) and [Somoza \(2023\)](#) find that lower levels of individualism and masculinity are positively associated with the likelihood of seeking third-party assurance, reflecting cultural values that prioritise collective responsibility, cooperation and stakeholder engagement. In contrast, [Simas et al. \(2018\)](#) find no significant relationship between individualism and the decision to obtain external assurance. However, they do identify a positive association between collectivism and the perceived credibility of CSR reporting. This divergence in findings highlights the complexity of cultural influences and suggests that sector-specific characteristics or differing stakeholder expectations may moderate the relationship between cultural values and assurance practices.

Finally, uncertainty avoidance is another significant cultural factor, though its influence on non-financial assurance practices appears to vary depending on the type of report. Organisations in low uncertainty avoidance countries are generally more likely to seek assurance for sustainability reports ([Martínez-Ferrero and García-Sánchez, 2017](#); [Somoza, 2023](#)), but are less inclined to do so for integrated reports ([Uyar et al., 2022](#)). However, adopting the conceptualisation of uncertainty avoidance from the GLOBE Project, [Steindl \(2021\)](#) finds that organisations in countries with low uncertainty avoidance are less likely to ensure their CSR reports.

Taken together, this theme underscores the importance of cultural dimensions – particularly low power distance, collectivism, femininity and low uncertainty avoidance – in shaping organisations' decisions to engage external assurance providers. These cultural traits tend to support greater transparency and alignment with societal expectations, reinforcing the perceived value of third-party assurance in legitimising NFR. However, the studies mainly focus on the binary decision to seek assurance or not, with limited attention to other important issues, such as the choice of assurance provider and the assurance standard employed. Furthermore, little is known about how cultural factors shape stakeholder perceptions of assurance credibility and effectiveness.

5. Towards a research agenda

Building on insights from our SLR, it is clear that national culture plays a central role in shaping NFR. At the same time, certain aspects appear to be underexplored in the existing literature. Before identifying specific research gaps emerging from each theme of our conceptual framework, we first address two limitations common to all themes: the predominance of a single cultural framework and the widespread adoption of quantitative research methods.

As noted by several scholars (e.g. [Chanchani and MacGregor, 1999](#); [Doupnik and Tsakumis, 2004](#); [Khlif, 2016](#)) and confirmed by our review, much of the current research relies predominantly on Hofstede's cultural framework. Across all themes identified and presented in [Section 4](#), Hofstede's cultural dimensions appear in about 68% of the reviewed articles, representing the dominant theoretical lens for understanding how culture shapes NFR adoption, content, and assurance. While Hofstede's dimensions, especially those of the first conceptualisation, provide a well-established basis for examining cross-national cultural variation, they represent only one perspective on how culture influences organisations' behaviour. This predominance may not capture other cultural traits that are not represented by Hofstede's. Alternative cultural frameworks such as the GLOBE Project or Trompenaars' model of national cultural differences ([Trompenaars, 1993](#)) remain underutilised or rarely applied. These alternative approaches may offer fresh conceptual angles and help reconcile some of the mixed findings in the literature, particularly by highlighting cultural dimensions that are underexplored in Hofstede's typology – such as the degree to which a culture values fairness, altruism, generosity and kindness (human orientation in the GLOBE Project) or the degree to which people separate or integrate their work and personal lives (specific vs diffuse in Trompenaars's model). Moreover, cultural frameworks addressing communication styles, such as the distinction between high- and low-context made by [Hall \(1976\)](#), are absent from the reviewed literature despite their clear relevance to disclosure practices, as high-context cultures, relying on implicit communication and shared understanding, may approach NFR in a different way from low-context cultures, which favour explicit and detailed information.

Another common consideration across the themes is the dominance of quantitative approaches, appearing in approximately 85% of the reviewed articles. These studies adopt large cross-country datasets and employ regression models to identify statistical associations between cultural factors and various aspects of NFR (e.g. [Gallego-Alvarez and Ortas, 2017](#); [Rosati and Faria, 2019](#); [Zhao et al., 2024](#)). While such methods allow the identification of common patterns and facilitate cross-country comparisons, they offer limited insights into the organisational processes through which cultural factors translate into real NFR practices. In this sense, qualitative approaches, such as case studies, ethnography or interviews, may help unpack how specific cultural traits interact with both institutional and organisational factors to influence reporting behaviours.

In addition to these two limitations common across the identified themes, the proposed conceptual framework allowed us to highlight possible trajectories for future research that could further advance each theme.

Regarding the first theme – NFR adoption – one particularly relevant but underexplored aspect is the relationship between voluntary adoption and adoption driven by regulation. Most studies in this theme examine cultural influences without distinguishing between voluntary and mandatory contexts, representing a significant gap, as the relationship between culture and NFR adoption may differ. The reviewed studies have consistently linked cultural traits such as low power distance, collectivism, femininity and low uncertainty avoidance to greater openness, inclusivity and innovation – factors that support NFR adoption. While these associations may appear intuitive in voluntary settings, it remains uncertain whether similar cultural traits also drive earlier or stronger regulatory interventions. This uncertainty opens several important avenues for future research. Scholars could explore whether countries with these cultural characteristics are also those that adopt more proactive or effective NFR regulations. Such investigations could clarify whether culture and regulation reinforce each other or whether regulation compensates for cultural resistance. Longitudinal studies, in particular, could reveal how regulatory developments shape NFR trajectories in different cultural environments. For example, future work could assess whether organisations in culturally transparency-oriented societies adopted NFR practices before regulatory mandates, and how these practices evolved post-regulation. Understanding whether NFR adoption reflects compliance or deeper cultural values could provide valuable insights. Comparative

studies might reveal whether regulation is more effective in culturally aligned contexts or whether it plays a corrective role in less supportive environments.

Regarding the three themes of our framework that are more closely related to the content of NFR, most studies focus on how culture affects the amount of disclosure, particularly the extent of environmental reporting. Yet, less is known about how culture shapes the quality, reliability and narrative form of NFR. Future research should examine how cultural dimensions influence the substance and credibility of disclosures. As NFR becomes more standardised and widely used, issues of quality and effectiveness become increasingly important. Cultural traits such as low power distance and high uncertainty avoidance may affect the clarity, depth and comparability of disclosed information. Understanding these dynamics could help regulators and standard setters define what “high-quality” disclosure means across different cultural contexts, as there is heterogeneity in the notion of quality across the reviewed studies.

Another underexplored area involves the linguistic and rhetorical features of NFR. Cultural values may influence tone, narrative style and the extent to which disclosures emphasise data-driven, present-day outcomes vs broader strategic commitments and idealised future aspirations. For instance, high uncertainty avoidance cultures may prefer technical detail, while others may accept more aspirational language. Future research could therefore employ discourse analysis, natural language processing (NLP), or narrative inquiry to explore how organisations construct NFR narratives across different cultural settings. Such approaches could also help overcome a key limitation in the current literature: its strong emphasis on environmental, social and ESG-related disclosures, while other important areas – such as strategic intent, governance structures and internal control systems – have received far less attention. Future research could use these approaches to examine whether certain cultural traits shape the likelihood of including or omitting such information, as well as how rhetorical strategies are employed in their communication.

The final theme of our framework – NFR assurance – also offers important research opportunities. Although some studies explore cultural influences on the use of third-party assurance, findings remain sparse and inconclusive. As the demand for credible NFR increases, it is essential to examine how cultural values shape assurance decisions and perceptions. Cultural traits such as power distance, individualism, masculinity and uncertainty avoidance may influence attitudes towards external validation. For instance, our review suggests that organisations in low power distance cultures may be more likely to seek assurance as a way to demonstrate transparency and accountability. In contrast, in high power distance or strongly masculine cultures, assurance may be perceived as merely symbolic or even unnecessary. Future research could explore these patterns in greater depth across different cultural contexts and types of reporting, such as sustainability reports vs integrated reports.

In addition, little is known about how cultural factors influence the choice of assurance provider or the scope and depth of the assurance process. It is plausible that in cultures characterised by high uncertainty avoidance, organisations may favour more rigorous and comprehensive assurance engagements. Conversely, in contexts with weaker regulatory enforcement or less stakeholder pressure, assurance may be limited in scope or serve primarily symbolic purposes. Gaining a better understanding of these variations could help clarify whether assurance is used as a meaningful governance mechanism or merely as a formal compliance tool.

Finally, future research should investigate how cultural and institutional factors interact to shape the perceived credibility and impact of assurance. In societies with strong stakeholder expectations and high levels of media scrutiny, transparency-oriented cultures may enhance the significance and effectiveness of assurance. By contrast, in low-trust environments, even externally assured reports may be met with scepticism and fail to influence stakeholder perceptions. Longitudinal and cross-country comparative studies could offer valuable insights into the conditions under which assurance builds trust and the contexts in which it does not.

Taken together, these research directions highlight the need for a more nuanced, multi-level understanding of how national culture shapes NFR across its adoption, content and assurance stages. By integrating diverse methodological approaches and closely examining the interplay between cultural values and institutional contexts, future studies can generate more context-sensitive insights into NFR practices – ultimately supporting the development of more effective disclosure standards and regulatory frameworks on a global scale.

6. Conclusion

This article provides an SLR of a fragmented body of research examining the influence of national culture on NFR. In doing so, it makes several contributions.

First, it contributes to the literature on cultural influences in accounting (Chanchani and MacGregor, 1999; Doupnik and Tsakumis, 2004; Gray, 1988; Khlif, 2016) by showing how, across the studies reviewed, specific cultural dimensions recurrently emerge as key to understanding why and how organisations engage in NFR. This contribution is particularly timely, given the rapid evolution of NFR over the past decade. While prior accounting literature has extensively examined the role of national culture in shaping broader accounting and regulatory systems, limited effort has been made to systematise knowledge on its influence within the distinct, and increasingly prominent, domain of NFR – where cultural traits may hold particular explanatory power for cross-country variation in reporting practices.

Second, the article contributes to the literature on the drivers and shaping mechanisms of NFR (e.g. Baboukardos *et al.*, 2023; Stolowy and Paugam, 2018) by proposing a framework for analysing the role of culture across three key stages of reporting: adoption, content and assurance. This framework is not only grounded in the literature reviewed but also intended as a resource for future cross-cultural investigations into how national culture influences NFR. In tracing how this influence is theorised in existing research, the review identifies some limitations: a prevailing reliance on Hofstede's framework, a lack of methodological diversity and limited attention to language, narrative construction and the interaction between culture and regulation. These findings inform a research agenda calling for more theoretically grounded and methodologically plural approaches to understanding the cultural foundations of NFR.

These theoretical contributions also offer valuable insights for addressing regulatory and implementation challenges, with important implications for policy-makers, regulators and international standard setters. In particular, policymakers should recognise that a unique approach to NFR regulation is unlikely to be effective and may even prove counterproductive in certain cultural settings. Our findings suggest that societies characterised by low power distance, collectivism, femininity and low uncertainty avoidance are more likely to adopt NFR practices. In contrast, in societies marked by high power distance, individualism, masculinity and high uncertainty avoidance, organisations appear less inclined to embrace NFR in the absence of regulatory pressures, suggesting that more prescriptive regulatory interventions may be necessary. Awareness of these cultural differences can assist policymakers and regulators in anticipating potential resistance and in designing implementation strategies that align with prevailing cultural predispositions. International standard setters, such as the ISSB and EFRAG, face a closely related challenge in developing global NFR standards that balance cross-country comparability with sensitivity to local contexts. Our review shows that while standardisation enhances comparability and reduces information asymmetry for global investors, cultural heterogeneity may necessitate some degree of flexibility in the interpretation and implementations of standards. Accordingly, standard setters may consider defining minimum quantitative disclosure requirements to ensure comparability, while allowing supplementary narrative disclosures that enable organisations to articulate their strategies in culturally appropriate ways.

While this article offers valuable contributions, it is not without limitations. Specifically, the review only dealt with articles published in reputable journals and may have missed

important contributions or information from other sources, such as book chapters. Additionally, the selection criteria, such as the requirement for articles to be in English, may have excluded significant articles. Future research could expand upon this literature review by broadening the dataset and modifying the selection criteria to include a broader range of academic contributions.

Note

1. This figure refers to the number of articles in Scopus until 14 October 2024.

References***Studies included in the SLR**

- *Abdallah, M.A.M. and Eltambohy, N.A. (2022), "Narrative forward-looking information disclosure, do ownership concentration, boardroom gender diversity and cultural values matter? A cross country study", *Managerial Auditing Journal*, Vol. 37 No. 6, pp. 742-765, doi: [10.1108/MAJ-12-2021-3402](https://doi.org/10.1108/MAJ-12-2021-3402).
- *Adnan, M.S., Hay, D. and Van Staden, C.J. (2018), "The influence of culture and corporate governance on corporate social responsibility disclosure: a cross country analysis", *Journal of Cleaner Production*, Vol. 198, pp. 820-832, doi: [10.1016/j.jclepro.2018.07.057](https://doi.org/10.1016/j.jclepro.2018.07.057).
- Alatawi, I.A., Ntim, C.G., Zras, A. and Elmagrhi, M.H. (2023), "CSR, financial and non-financial performance in the tourism sector: a systematic literature review and future research agenda", *International Review of Financial Analysis*, Vol. 89, 102734, doi: [10.1016/j.irfa.2023.102734](https://doi.org/10.1016/j.irfa.2023.102734).
- Aria, M. and Cuccurullo, C. (2017), "Bibliometrix : an R-tool for comprehensive science mapping analysis", *Journal of Informetrics*, Vol. 11 No. 4, pp. 959-975, doi: [10.1016/j.joi.2017.08.007](https://doi.org/10.1016/j.joi.2017.08.007).
- Baboukardos, D., Gaia, S., Lassou, P. and Soobaroyen, T. (2023), "The multiverse of non-financial reporting regulation", *Accounting Forum*, Vol. 47 No. 2, pp. 147-165, doi: [10.1080/01559982.2023.2204786](https://doi.org/10.1080/01559982.2023.2204786).
- *Baldini, M., Maso, L.D., Liberatore, G., Mazzi, F. and Terzani, S. (2018), "Role of country- and firm-level determinants in environmental, social, and governance disclosure", *Journal of Business Ethics*, Vol. 150 No. 1, pp. 79-98, doi: [10.1007/s10551-016-3139-1](https://doi.org/10.1007/s10551-016-3139-1).
- Baskerville, R.F. (2003), "Hofstede never studied culture", *Accounting, Organizations and Society*, Vol. 28 No. 1, pp. 1-14, doi: [10.1016/S0361-3682\(01\)00048-4](https://doi.org/10.1016/S0361-3682(01)00048-4).
- Bates, D.G. and Plog, F. (1990), *Cultural Anthropology*, 3rd ed., McGraw-Hill, New York.
- Beretta, S. and Bozzolan, S. (2004), "A framework for the analysis of firm risk communication", *The International Journal of Accounting*, Vol. 39 No. 3, pp. 265-288, doi: [10.1016/j.intacc.2004.06.006](https://doi.org/10.1016/j.intacc.2004.06.006).
- Bisogno, M., Abate, F. and Citro, F. (2025), "Environmental and sustainability accounting, budgeting and reporting: a structured literature review", *Journal of Accounting Literature*, Vol. 47 No. 5, pp. 270-299, doi: [10.1108/JAL-06-2024-0135](https://doi.org/10.1108/JAL-06-2024-0135).
- *Blanc, R., Branco, M.C. and Patten, D.M. (2019), "Cultural secrecy and anti-corruption disclosure in large multinational companies", *Australian Accounting Review*, Vol. 29 No. 2, pp. 438-448, doi: [10.1111/auar.12231](https://doi.org/10.1111/auar.12231).
- *Bose, S. and Khan, H.Z. (2022), "Sustainable development goals (SDGs) reporting and the role of country-level institutional factors: an international evidence", *Journal of Cleaner Production*, Vol. 335, 130290, doi: [10.1016/j.jclepro.2021.130290](https://doi.org/10.1016/j.jclepro.2021.130290).
- *Bowrin, A.R. (2013), "Corporate social and environmental reporting in the Caribbean", *Social Responsibility Journal*, Vol. 9 No. 2, pp. 259-280, doi: [10.1108/SRJ-08-2011-0074](https://doi.org/10.1108/SRJ-08-2011-0074).
- Canadian Minister of Justice (2023), "Fighting against forced labour and child labour in Supply Chains Act (Supply Chains Act)", available at: <https://laws.justice.gc.ca/eng/acts/F-10.6/>

- *Chaminade, C. and Johanson, U. (2003), "Can guidelines for intellectual capital management and reporting be considered without addressing cultural differences?", *Journal of Intellectual Capital*, Vol. 4 No. 4, pp. 528-542, doi: [10.1108/14691930310504545](https://doi.org/10.1108/14691930310504545).
- Chanchani, S. and MacGregor, A. (1999), "A synthesis of cultural studies in accounting", *Journal of Accounting Literature*, Vol. 18, pp. 1-30.
- *Chao, S., Wang, S., Li, H. and Yang, S. (2023), "The power of culture: does Confucian culture contribute to corporate environmental information disclosure?", *Corporate Social Responsibility and Environmental Management*, Vol. 30 No. 5, pp. 2435-2456, doi: [10.1002/csr.2495](https://doi.org/10.1002/csr.2495).
- *Cubilla-Montilla, M., Nieto-Librero, A., Galindo-Villardón, M.P., Vicente Galindo, M.P. and García-Sánchez, I. (2019), "Are cultural values sufficient to improve stakeholder engagement human and labour rights issues?", *Corporate Social Responsibility and Environmental Management*, Vol. 26 No. 4, pp. 938-955, doi: [10.1002/csr.1733](https://doi.org/10.1002/csr.1733).
- Del Gesso, C. and Lodhi, R.N. (2025), "Theories underlying environmental, social and governance (ESG) disclosure: a systematic review of accounting studies", *Journal of Accounting Literature*, Vol. 47 No. 2, pp. 433-461, doi: [10.1108/JAL-08-2023-0143](https://doi.org/10.1108/JAL-08-2023-0143).
- Denyer, D. and Tranfield, D. (2009), "Producing a systematic review", in Buchanan, D.A. and Bryman, A. (Eds), *The Sage Handbook of Organizational Research Methods*, Sage Publications, Los Angeles, CA, pp. 671-689.
- Dienes, D., Sassen, R. and Fischer, J. (2016), "What are the drivers of sustainability reporting? A systematic review", *Sustainability Accounting, Management and Policy Journal*, Vol. 7 No. 2, pp. 154-189, doi: [10.1108/SAMPJ-08-2014-0050](https://doi.org/10.1108/SAMPJ-08-2014-0050).
- Doupnik, T.S. and Tsakumis, G.T. (2004), "Critical review of the tests of Gray's theory of cultural relevance and suggestions for future research", *Journal of Accounting Literature*, Vol. 23, pp. 1-48.
- *Einwiller, S.A. and Carroll, C.E. (2020), "Negative disclosures in corporate social responsibility reporting", *Corporate Communications: An International Journal*, Vol. 25 No. 2, pp. 319-337, doi: [10.1108/CCIJ-05-2019-0054](https://doi.org/10.1108/CCIJ-05-2019-0054).
- *Einwiller, S.A., Ruppel, C. and Schnauber, A. (2016), "Harmonization and differences in CSR reporting of US and German companies: analyzing the role of global reporting standards and country-of-origin", *Corporate Communications: An International Journal*, Vol. 21 No. 2, pp. 230-245, doi: [10.1108/CCIJ-09-2014-0062](https://doi.org/10.1108/CCIJ-09-2014-0062).
- *Enciso-Alfaro, S. and García-Sánchez, I. (2024), "Do boards care about planetary boundaries? A gender perspective on circular economy disclosures", *Business Strategy and the Environment*, Vol. 33 No. 5, pp. 4562-4597, doi: [10.1002/bse.3700](https://doi.org/10.1002/bse.3700).
- *Eriqat, I.O.A., Tahir, M. and Zulkafli, A.H. (2024), "The impact of corporate social responsibility disclosure on corporate reputation: the moderating role of national culture in financial industries of MENA region", *Cogent Business and Management*, Vol. 11 No. 1, 2391120, doi: [10.1080/23311975.2024.2391120](https://doi.org/10.1080/23311975.2024.2391120).
- European Union (2014), "Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups text with EEA relevance", available at: <https://eur-lex.europa.eu/eli/dir/2014/95/oj/eng>
- European Union (2022), "Directive 2022/2464/EU of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting (text with EEA relevance)", available at: <https://eur-lex.europa.eu/eli/dir/2022/2464/oj/eng>
- Farooq, MOB., Azantouti, A.S.A. and Zaman, R. (2024), "Non-financial information assurance: a review of the literature and directions for future research", *Sustainability Accounting, Management and Policy Journal*, Vol. 15 No. 1, pp. 48-84, doi: [10.1108/SAMPJ-03-2023-0166](https://doi.org/10.1108/SAMPJ-03-2023-0166).
- Farooq, M.B. and de Villiers, C. (2020), "How sustainability assurance engagement scopes are determined, and its impact on capture and credibility enhancement", *Accounting, Auditing and Accountability Journal*, Vol. 33 No. 2, pp. 417-445, doi: [10.1108/AAAJ-11-2018-3727](https://doi.org/10.1108/AAAJ-11-2018-3727).

- Fifka, M.S. (2013), "Corporate responsibility reporting and its determinants in comparative perspective – a review of the empirical literature and a meta-analysis", *Business Strategy and the Environment*, Vol. 22 No. 1, pp. 1-35, doi: [10.1002/bse.729](https://doi.org/10.1002/bse.729).
- *Fifka, M.S. and Drabble, M. (2012), "Focus and standardization of sustainability reporting – a comparative study of the United Kingdom and Finland", *Business Strategy and the Environment*, Vol. 21 No. 7, pp. 455-474, doi: [10.1002/bse.1730](https://doi.org/10.1002/bse.1730).
- *Fuhrmann, S. (2020), "A multi-theoretical approach on drivers of integrated reporting – uniting firm-level and country-level associations", *Meditari Accountancy Research*, Vol. 28 No. 1, pp. 168-205, doi: [10.1108/MEDAR-12-2018-0412](https://doi.org/10.1108/MEDAR-12-2018-0412).
- *Gallego-Álvarez, I. and Ortas, E. (2017), "Corporate environmental sustainability reporting in the context of national cultures: a quantile regression approach", *International Business Review*, Vol. 26 No. 2, pp. 337-353, doi: [10.1016/j.ibusrev.2016.09.003](https://doi.org/10.1016/j.ibusrev.2016.09.003).
- *Gallego-Álvarez, I. and Pucheta-Martínez, M.C. (2020a), "How cultural dimensions, legal systems, and industry affect environmental reporting?", *Business Strategy and the Environment*, Vol. 29 No. 5, pp. 2037-2057, doi: [10.1002/bse.2486](https://doi.org/10.1002/bse.2486).
- *Gallego-Álvarez, I. and Pucheta-Martínez, M.C. (2020b), "Environmental strategy in the global banking industry within the varieties of capitalism approach: the moderating role of gender diversity and board members with specific skills", *Business Strategy and the Environment*, Vol. 29 No. 2, pp. 347-360, doi: [10.1002/bse.2368](https://doi.org/10.1002/bse.2368).
- *Gallego-Álvarez, I. and Quina-Custodio, I.A. (2017), "Corporate social responsibility reporting and varieties of capitalism: an international analysis of state-led and liberal market economies", *Corporate Social Responsibility and Environmental Management*, Vol. 24 No. 6, pp. 478-495, doi: [10.1002/csr.1421](https://doi.org/10.1002/csr.1421).
- *Gallén, M.L. and Peraita, C. (2017), "The relationship between femininity and sustainability reporting", *Corporate Social Responsibility and Environmental Management*, Vol. 24 No. 6, pp. 496-508, doi: [10.1002/csr.1423](https://doi.org/10.1002/csr.1423).
- Gannon, M.J. (2001), *Understanding Global Cultures*, 2nd ed., Sage Publications, Thousand Oaks, CA.
- *García-Sánchez, I., Oliveira, M.C. and Martínez-Ferrero, J. (2020), "Female directors and gender issues reporting: the impact of stakeholder engagement at country level", *Corporate Social Responsibility and Environmental Management*, Vol. 27 No. 1, pp. 369-382, doi: [10.1002/csr.1811](https://doi.org/10.1002/csr.1811).
- *García-Sánchez, I.-M., Cuadrado-Ballesteros, B. and Frías-Aceituno, J.-V. (2016), "Impact of the institutional macro context on the voluntary disclosure of CSR information", *Long Range Planning*, Vol. 49 No. 1, pp. 15-35, doi: [10.1016/j.lrp.2015.02.004](https://doi.org/10.1016/j.lrp.2015.02.004).
- *García-Sánchez, I.-M., Rodríguez-Ariza, L. and Frías-Aceituno, J.-V. (2013), "The cultural system and integrated reporting", *International Business Review*, Vol. 22 No. 5, pp. 828-838, doi: [10.1016/j.ibusrev.2013.01.007](https://doi.org/10.1016/j.ibusrev.2013.01.007).
- *García-Sánchez, I.-M., Suárez-Fernández, O. and Martínez-Ferrero, J. (2019), "Female directors and impression management in sustainability reporting", *International Business Review*, Vol. 28 No. 2, pp. 359-374, doi: [10.1016/j.ibusrev.2018.10.007](https://doi.org/10.1016/j.ibusrev.2018.10.007).
- Gray, S.J. (1988), "Towards a theory of cultural influence on the development of accounting systems internationally", *Abacus*, Vol. 24 No. 1, pp. 1-15, doi: [10.1111/j.1467-6281.1988.tb00200.x](https://doi.org/10.1111/j.1467-6281.1988.tb00200.x).
- Hahn, R., Reimsbach, D. and Schiemann, F. (2015), "Organizations, climate change, and transparency: reviewing the literature on carbon disclosure", *Organization and Environment*, Vol. 28 No. 1, pp. 80-102, doi: [10.1177/1086026615575542](https://doi.org/10.1177/1086026615575542).
- Hall, E.T. (1976), *Beyond Culture*, 1st ed., Anchor Press, Garden City, NY.
- Hall, P.A. and Soskice, D.W. (Eds) (2001), *Varieties of Capitalism: The Institutional Foundations of Comparative Advantage*, Oxford University Press, Oxford, New York.
- Harrison, G.L. and McKinnon, J.L. (1986), "Culture and accounting change: a new perspective on corporate reporting regulation and accounting policy formulation", *Accounting, Organizations and Society*, Vol. 11 No. 3, pp. 233-252, doi: [10.1016/0361-3682\(86\)90023-1](https://doi.org/10.1016/0361-3682(86)90023-1).

- Heidhues, E. and Patel, C. (2011), "A critique of Gray's framework on accounting values using Germany as a case study", *Critical Perspectives on Accounting*, Vol. 22 No. 3, pp. 273-287, doi: [10.1016/j.cpa.2010.08.002](https://doi.org/10.1016/j.cpa.2010.08.002).
- Hofstede, G.H. (1980), *Culture's Consequences: International Differences in Work-Related Values*, Sage Publications, Beverly Hills, CA.
- Hofstede, G.H. (1991), *Cultures and Organizations: Software of the Mind*, McGraw-Hill, London ; New York.
- Hofstede, G.H. (2001), *Culture's Consequences: Comparing Values, Behaviors, Institutions, and Organizations across Nations*, 2nd ed., Sage Publications, Thousand Oaks, CA.
- Hofstede, G.H., Hofstede, G.J. and Minkov, M. (2010), *Cultures and Organizations: Software of the Mind: Intercultural Cooperation and its Importance for Survival*, 3rd ed., McGraw-Hill, New York.
- *Hooghiemstra, R., Hermes, N. and Emanuels, J. (2015), "National culture and internal control disclosures: a cross-country analysis", *Corporate Governance: An International Review*, Vol. 23 No. 4, pp. 357-377, doi: [10.1111/corg.12099](https://doi.org/10.1111/corg.12099).
- Hope, O.-K., Kang, T., Thomas, W. and Yoo, Y.K. (2008), "Culture and auditor choice: a test of the secrecy hypothesis", *Journal of Accounting and Public Policy*, Vol. 27 No. 5, pp. 357-373, doi: [10.1016/j.jaccpubpol.2008.07.003](https://doi.org/10.1016/j.jaccpubpol.2008.07.003).
- House, R.J., Hanges, P.J., Javidan, M., Dorfman, P.W. and Gupta, V. (2004), *Culture, Leadership, and Organizations: The GLOBE Study of 62 Societies, Repr*, SAGE Publ, Thousand Oaks, CA.
- *Jensen, J.C. and Berg, N. (2012), "Determinants of traditional sustainability reporting versus integrated reporting. An institutionalist approach", *Business Strategy and the Environment*, Vol. 21 No. 5, pp. 299-316, doi: [10.1002/bse.740](https://doi.org/10.1002/bse.740).
- Khlif, H. (2016), "Hofstede's cultural dimensions in accounting research: a review", *Meditari Accountancy Research*, Vol. 24 No. 4, pp. 545-573, doi: [10.1108/MEDAR-02-2016-0041](https://doi.org/10.1108/MEDAR-02-2016-0041).
- *Khlif, H., Hussainey, K. and Achek, I. (2015), "The effect of national culture on the association between profitability and corporate social and environmental disclosure: a meta-analysis", *Meditari Accountancy Research*, Vol. 23 No. 3, pp. 296-321, doi: [10.1108/MEDAR-12-2014-0064](https://doi.org/10.1108/MEDAR-12-2014-0064).
- Kolk, A. and Perego, P. (2010), "Determinants of the adoption of sustainability assurance statements: an international investigation", *Business Strategy and the Environment*, Vol. 19 No. 3, pp. 182-198, doi: [10.1002/bse.643](https://doi.org/10.1002/bse.643).
- Lemma, T.T., Feedman, M., Mlilo, M. and Park, J.D. (2019), "Corporate carbon risk, voluntary disclosure, and cost of capital: South African evidence", *Business Strategy and the Environment*, Vol. 28 No. 1, pp. 111-126, doi: [10.1002/bse.2242](https://doi.org/10.1002/bse.2242).
- *Li, Y., Meng, D. and Wang, L. (2025), "Performance pressure and annual report text manipulation: evidence from China", *Business Ethics, the Environment and Responsibility*, Vol. 34 No 4, pp. 1382-1398, doi: [10.1111/beer.12716](https://doi.org/10.1111/beer.12716).
- Luo, L., Lan, Y. and Tang, Q. (2012), "Corporate incentives to disclose carbon information: evidence from the CDP Global 500 report", *Journal of International Financial Management and Accounting*, Vol. 23 No. 2, pp. 93-120, doi: [10.1111/j.1467-646X.2012.01055.x](https://doi.org/10.1111/j.1467-646X.2012.01055.x).
- *Luo, L., Tang, Q. and Peng, J. (2018), "The direct and moderating effects of power distance on carbon transparency: an international investigation of cultural value and corporate social responsibility", *Business Strategy and the Environment*, Vol. 27 No. 8, pp. 1546-1557, doi: [10.1002/bse.2213](https://doi.org/10.1002/bse.2213).
- *Luo, L. and Wu, H. (2019), "Voluntary carbon transparency: a substitute for or complement to financial transparency?", *Journal of International Accounting Research*, Vol. 18 No. 2, pp. 65-88, doi: [10.2308/jiar-52421](https://doi.org/10.2308/jiar-52421).
- *Ma, R. and Sambharya, R.B. (2024), "International diversification and corporate social responsibility disclosure quality: employee versus environmental dimensions", *Corporate Social Responsibility and Environmental Management*, Vol. 31 No. 5, pp. 4248-4264, doi: [10.1002/csr.2796](https://doi.org/10.1002/csr.2796).

- *Martínez-Ferrero, J. and García-Sánchez, I.-M. (2017), "Coercive, normative and mimetic isomorphism as determinants of the voluntary assurance of sustainability reports", *International Business Review*, Vol. 26 No. 1, pp. 102-118, doi: [10.1016/j.ibusrev.2016.05.009](https://doi.org/10.1016/j.ibusrev.2016.05.009).
- Massaro, M., Dumay, J. and Guthrie, J. (2016), "On the shoulders of giants: undertaking a structured literature review in accounting", *Accounting, Auditing and Accountability Journal*, Vol. 29 No. 5, pp. 767-801, doi: [10.1108/AAAJ-01-2015-1939](https://doi.org/10.1108/AAAJ-01-2015-1939).
- *Mateo-Márquez, A.J., González-González, J.M. and Zamora-Ramírez, C. (2021), "The influence of countries' climate change-related institutional profile on voluntary environmental disclosures", *Business Strategy and the Environment*, Vol. 30 No. 2, pp. 1357-1373, doi: [10.1002/bse.2690](https://doi.org/10.1002/bse.2690).
- Mio, C., Panfilo, S. and Blundo, B. (2020), "Sustainable development goals and the strategic role of business: a systematic literature review", *Business Strategy and the Environment*, Vol. 29 No. 8, pp. 3220-3245, doi: [10.1002/bse.2568](https://doi.org/10.1002/bse.2568).
- Norway Ministry of Children and Families (2021), "Prop. 150 (Bill) (2020-2021) Act relating to enterprises' transparency and work on fundamental human rights and decent working conditions (Transparency Act)", available at: https://www.regjeringen.no/contentassets/c33c3faf340441faa7388331a735f9d9/en_prop.-150-l.-endelig-versjon-fra-oversetter.pdf
- *Orij, R. (2010), "Corporate social disclosures in the context of national cultures and stakeholder theory", edited by Burritt, R.L., *Accounting, Auditing and Accountability Journal*, Vol. 23 No. 7, pp. 868-889, doi: [10.1108/09513571011080162](https://doi.org/10.1108/09513571011080162).
- *Panfilo, S. and Krasodomska, J. (2022), "Climate change risk disclosure in Europe: the role of cultural-cognitive, regulative, and normative factors", *Accounting in Europe*, Vol. 19 No. 1, pp. 226-253, doi: [10.1080/17449480.2022.2026000](https://doi.org/10.1080/17449480.2022.2026000).
- *Perkins, J., Jeffrey, C. and Freedman, M. (2022), "Cultural influences on the quality of corporate social responsibility disclosures: an examination of carbon disclosure", *Sustainability Accounting, Management and Policy Journal*, Vol. 13 No. 5, pp. 1169-1200, doi: [10.1108/SAMPJ-08-2021-0333](https://doi.org/10.1108/SAMPJ-08-2021-0333).
- *Pizzi, S., Del Baldo, M., Caputo, F. and Venturelli, A. (2022), "Voluntary disclosure of Sustainable Development Goals in mandatory non-financial reports: the moderating role of cultural dimension", *Journal of International Financial Management and Accounting*, Vol. 33 No. 1, pp. 83-106, doi: [10.1111/jifm.12139](https://doi.org/10.1111/jifm.12139).
- Popay, J., Roberts, H., Sowden, A., Petticrew, M., Arai, L., Rodgers, M., Britten, N., Roen, K. and Duffy, S. (2006), *Guidance on the Conduct of Narrative Synthesis in Systematic Reviews: A Product from the ESRC Methods Programme*, Lancaster University, doi: [10.13140/2.1.1018.4643](https://doi.org/10.13140/2.1.1018.4643).
- *Pucheta-Martínez, M.C. and Gallego-Álvarez, I. (2020), "Corporate environmental disclosure practices in different national contexts: the influence of cultural dimensions", *Organization and Environment*, Vol. 33 No. 4, pp. 597-623, doi: [10.1177/1086026619860263](https://doi.org/10.1177/1086026619860263).
- Robson, K. and Ezzamel, M. (2023), "The cultural fields of accounting practices: institutionalization and accounting changes beyond the organization", *Accounting, Organizations and Society*, Vol. 104, 101379, doi: [10.1016/j.aos.2022.101379](https://doi.org/10.1016/j.aos.2022.101379).
- *Rosati, F. and Faria, L.G.D. (2019), "Addressing the SDGs in sustainability reports: the relationship with institutional factors", *Journal of Cleaner Production*, Vol. 215, pp. 1312-1326, doi: [10.1016/j.jclepro.2018.12.107](https://doi.org/10.1016/j.jclepro.2018.12.107).
- *Roy, A. and Mukherjee, P. (2022), "Does national culture influence corporate ESG disclosures? Evidence from cross-country study", *Vision: The Journal of Business Perspective*, Vol. 29 No. 4, 097226292210749, doi: [10.1177/09722629221074914](https://doi.org/10.1177/09722629221074914).
- *Sambharya, R.B. and Goll, I. (2024), "The moderating effects of national cultural practices on the relationship between international diversification strategies and corporate environmental responsibility disclosures", *Long Range Planning*, Vol. 57 No. 5, 102465, doi: [10.1016/j.lrp.2024.102465](https://doi.org/10.1016/j.lrp.2024.102465).

- *Santema, S., Hoekert, M., Van De Rijt, J. and Van Oijen, A. (2005), "Strategy disclosure in annual reports across Europe: a study on differences between five countries", *European Business Review*, Vol. 17 No. 4, pp. 352-366, doi: [10.1108/09555340510607398](https://doi.org/10.1108/09555340510607398).
- Seow, R.Y.C. (2024), "Determinants of environmental, social, and governance disclosure: a systematic literature review", *Business Strategy and the Environment*, Vol. 33 No. 3, pp. 2314-2330, doi: [10.1002/bse.3604](https://doi.org/10.1002/bse.3604).
- *Shoham, A., Almor, T., Lee, S.M. and Ahammad, M.F. (2017), "Encouraging environmental sustainability through gender: a micro-foundational approach using linguistic gender marking", *Journal of Organizational Behavior*, Vol. 38 No. 9, pp. 1356-1379, doi: [10.1002/job.2188](https://doi.org/10.1002/job.2188).
- *Simas, C.A., Slater, D.J. and Miller, K. (2018), "Individualism and corporate social responsibility reporting", *International Journal of Business Governance and Ethics*, Vol. 13 No. 2, p. 107, doi: [10.1504/IJBGE.2018.097383](https://doi.org/10.1504/IJBGE.2018.097383).
- Singapore Exchange Regulation (2021), "Consultation paper on climate and diversity", available at: <https://www.sgx.com/regco/public-consultations/20210826-consultation-paper-climate-and-diversity>
- *Somoza, A. (2023), "Voluntary sustainability assurance in small and medium-sized entities: the role of country origin in Europe", *Business Strategy and the Environment*, Vol. 32 No. 1, pp. 462-483, doi: [10.1002/bse.3155](https://doi.org/10.1002/bse.3155).
- State Council of China (2021), "Human rights action plan of China (2021-2025)", available at: <https://www.ohchr.org/sites/default/files/documents/issues/business/workinggroupbusiness/2022-11-28/Human-Rights-Action-Plan-of-China-2021-2025.pdf>
- *Steindl, T. (2021), "Cultural rule orientation, legal institutions, and the credibility of corporate social responsibility reports", *Corporate Social Responsibility and Environmental Management*, Vol. 28 No. 1, pp. 310-332, doi: [10.1002/csr.2051](https://doi.org/10.1002/csr.2051).
- Stephan, U. and Uhlaner, L. (2010), "Performance-based vs socially supportive culture: a cross-national study of descriptive norms and entrepreneurship", *Journal of International Business Studies*, Vol. 41 No. 8, pp. 1347-1364, doi: [10.1057/jibs.2010.14](https://doi.org/10.1057/jibs.2010.14).
- Stokes, B., Wike, R. and Stewart, R. (2015), "Global concern about climate change, broad support for limiting emission", available at: <https://www.pewresearch.org/global/2015/11/05/global-concern-about-climate-change-broad-support-for-limiting-emissions/>
- Stolowy, H. and Paugam, L. (2018), "The expansion of non-financial reporting: an exploratory study", *Accounting and Business Research*, Vol. 48 No. 5, pp. 525-548, doi: [10.1080/00014788.2018.1470141](https://doi.org/10.1080/00014788.2018.1470141).
- *Tagesson, T., Gujic, B. and Petrovic, K. (2012), "Secrecy versus transparency—a comparative study of social and environmental disclosure practice in Croatian and Swedish corporations", *Journal of East-West Business*, Vol. 18 No. 4, pp. 321-336, doi: [10.1080/10669868.2012.747119](https://doi.org/10.1080/10669868.2012.747119).
- Taras, V., Steel, P. and Kirkman, B.L. (2016), "Does country equate with culture? Beyond Geography in the search for cultural boundaries", *Management International Review*, Vol. 56 No. 4, pp. 455-487, doi: [10.1007/s11575-016-0283-x](https://doi.org/10.1007/s11575-016-0283-x).
- *Temiz, H. and Acar, M. (2023), "Board gender diversity and corporate social responsibility (CSR) disclosure in different disclosure environments", *Corporate Social Responsibility and Environmental Management*, Vol. 30 No. 5, pp. 2247-2264, doi: [10.1002/csr.2481](https://doi.org/10.1002/csr.2481).
- Thomas, J. and Harden, A. (2008), "Methods for the thematic synthesis of qualitative research in systematic reviews", *BMC Medical Research Methodology*, Vol. 8 No. 1, p. 45, doi: [10.1186/1471-2288-8-45](https://doi.org/10.1186/1471-2288-8-45).
- *Tran, M. and Beddewela, E. (2020), "Does context matter for sustainability disclosure? Institutional factors in Southeast Asia", *Business Ethics: A European Review*, Vol. 29 No. 2, pp. 282-302, doi: [10.1111/beer.12265](https://doi.org/10.1111/beer.12265).
- Tranfield, D., Denyer, D. and Smart, P. (2003), "Towards a methodology for developing evidence-informed management knowledge by means of systematic review", *British Journal of Management*, Vol. 14 No. 3, pp. 207-222, doi: [10.1111/1467-8551.00375](https://doi.org/10.1111/1467-8551.00375).

- Trompenaars, F. (1993), *Riding the Waves of Culture: Understanding Cultural Diversity in Business*, [3.] Repr. With Corr, Brealey, London.
- *Tuan, A., Corciolani, M. and Giuliani, E. (2024), "Being reassuring about the past while promising a better future: how companies frame temporal focus in social responsibility reporting", *Business and Society*, Vol. 63 No. 3, 00076503231182627, doi: [10.1177/00076503231182627](https://doi.org/10.1177/00076503231182627).
- UK Government (2015), "Modern Slavery Act 2015, Chapter 30", available at: <https://www.legislation.gov.uk/ukpga/2015/30/section/30>
- *Uyar, A., Kilic, M. and Kuzey, C. (2022), "Investigating the role of national culture on integrated report assurance: international evidence", *Management Decision*, Vol. 60 No. 7, pp. 1875-1904, doi: [10.1108/MD-01-2021-0112](https://doi.org/10.1108/MD-01-2021-0112).
- *van der Laan Smith, J., Adhikari, A. and Tondkar, R.H. (2005), "Exploring differences in social disclosures internationally: a stakeholder perspective", *Journal of Accounting and Public Policy*, Vol. 24 No. 2, pp. 123-151, doi: [10.1016/j.jaccpubpol.2004.12.007](https://doi.org/10.1016/j.jaccpubpol.2004.12.007).
- *Vaz, N., Fernandez-Feijoo, B. and Ruiz, S. (2016), "Integrated reporting: an international overview", *Business Ethics: A European Review*, Vol. 25 No. 4, pp. 577-591, doi: [10.1111/beer.12125](https://doi.org/10.1111/beer.12125).
- Veltri, S. and Silvestri, A. (2020), "The value relevance of corporate financial and nonfinancial information provided by the integrated report: a systematic review", *Business Strategy and the Environment*, Vol. 29 No. 8, pp. 3038-3054, doi: [10.1002/bse.2556](https://doi.org/10.1002/bse.2556).
- *Vitolla, F., Raimo, N., Rubino, M. and Garzoni, A. (2019), "The impact of national culture on integrated reporting quality. A stakeholder theory approach", *Business Strategy and the Environment*, Vol. 28 No. 8, pp. 1558-1571, doi: [10.1002/bse.2332](https://doi.org/10.1002/bse.2332).
- *Wasiuzzaman, S., Ibrahim, S.A. and Kawi, F. (2023), "Environmental, social and governance (ESG) disclosure and firm performance: does national culture matter?", *Meditari Accountancy Research*, Vol. 31 No. 5, pp. 1239-1265, doi: [10.1108/MEDAR-06-2021-1356](https://doi.org/10.1108/MEDAR-06-2021-1356).
- Whorf, B.L. (1956), *Language, Thought and Reality*, MIT, Cambridge.
- Wickham, H. (2016), *Ggplot2*, Springer International Publishing, Cham, doi: [10.1007/978-3-319-24277-4](https://doi.org/10.1007/978-3-319-24277-4).
- *Williams, S.M. (1999), "Voluntary environmental and social accounting disclosure practices in the Asia-Pacific region: an international empirical test of political economy theory", *The International Journal of Accounting*, Vol. 34 No. 2, pp. 209-238, doi: [10.1016/S0020-7063\(99\)00006-0](https://doi.org/10.1016/S0020-7063(99)00006-0).
- *Young, S. and Marais, M. (2012), "A multi-level perspective of CSR reporting: the implications of national institutions and industry risk characteristics", *Corporate Governance: An International Review*, Vol. 20 No. 5, pp. 432-450, doi: [10.1111/j.1467-8683.2012.00926.x](https://doi.org/10.1111/j.1467-8683.2012.00926.x).
- *Zaman Mir, M., Chatterjee, B. and Shiraz Rahaman, A. (2009), "Culture and corporate voluntary reporting: a comparative exploration of the chairperson's report in India and New Zealand", *Managerial Auditing Journal*, Vol. 24 No. 7, pp. 639-667, doi: [10.1108/02686900910975369](https://doi.org/10.1108/02686900910975369).
- *Zanellato, G. and Tiron-Tudor, A. (2022), "How cultural dimensions are shaping social expectations: the case of European state-owned enterprises' nonfinancial reporting", *Journal of Applied Accounting Research*, Vol. 23 No. 1, pp. 99-121, doi: [10.1108/JAAR-04-2021-0116](https://doi.org/10.1108/JAAR-04-2021-0116).
- *Zhao, M., Wang, X., Zhang, S. and Cheng, L. (2024), "Business strategy and environmental information disclosure from a Confucian cultural perspective: evidence from China", *Business Strategy and the Environment*, Vol. 33 No. 3, pp. 1557-1577, doi: [10.1002/bse.3558](https://doi.org/10.1002/bse.3558).

Corresponding author

Benedetta Valeria Cannizzaro can be contacted at: benedettavaleria.cannizzaro@unibg.it