



ESG Trends and Hot Topics



Catherine Clarkin and Melissa Sawyer, Sullivan & Cromwell LLP

On July 6, 2021, the European Commission adopted a new sustainable finance strategy aiming to channel private finance into economic activities relevant to the EU's environmental and sustainability goals. The plan largely reinforced existing initiatives and proposals (several of which are highlighted below), with an emphasis on implementing the so-called 'double materiality' concept, which requires companies to assess and disclose both the sustainability-related...

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“El IGS se propone acelerar el proceso de adecuación de la praxis de gobernanza a las cambiantes necesidades de la sociedad”

Common Ground to Advance Sustainable Capitalism

Colin Mayer and Rupert Younger (Enacting Purpose Initiative)

There is a growing consensus in the global business and investment community that sustainable and inclusive capitalism is vital to society, the environment, and the economy. This paradigm shift is propelling corporate purpose to the top of the agenda for directors and...

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CG reform can help long-term value in Asia-Pacific

Equities First

Corporate governance is becoming a hot-button topic among investors, governments and companies in Asia-Pacific. Regulators and companies in the region are seeking to align the interests of stakeholders, including company management teams and shareholders with the ultimate...

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S&P Global

CEOs Who Play to Type Win the Market

Insead Corporate Governance

An important CEO attribute that shapes firm strategies such as mergers and acquisitions is uncovered. When the going gets tough, the tough goes shopping for M&A targets. This year looks set to be a record year for...

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The Board's Role in Sustainable Leadership

Laura Sanderson, PJ Neal, Russell Reynolds Associates LLP

Sustainability—both social and environmental—has quickly risen to the top of corporate agendas in recent years. This is in part because of the growing evidence that sustainable practices result in improved financial performance, and in part due to pressure from investors, employees, and the...

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The Role of Disclosure in Green Finance

Tobias Troger, Sebastian Steuer

We study the design features of disclosure regulations that seek to trigger the green transition of the global economy and ask whether such regulatory interventions are likely to bring about sufficient market discipline to...

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Corporate Purpose and Corporate Competition

Professor Mark Roe

The large American corporation faces ever-rising pressure to pursue a purpose beyond shareholder profit. This rising pressure interacts with changes in industrial organization in a way that has not been comprehensively analyzed and is...

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