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Corrigendum to "Sustainability reporting in construction and real estate sector: A conceptualization and a review of existing literature" [J. Clean. Prod. 477 (2024) 143886]

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Abstract: Sustainability Reporting (SR) has become an essential task for accounting scholars where over the last 30 years, substantial developments in the academic literature on SR have been seen. However, the research on SR in the Construction and Real Estate (CRE) sector is in a nascent stage. To develop insights into current academic work and future research dimensions of SR, this study conducts a conceptual literature review for the CRE sector. The search and selection phase were performed in April 2024 yielding 49 articles from Scopus and Web of Science. The focus is on identifying dominant and unexplored perspectives; identifying key concepts, and connections between them, as well as the theoretical lenses applied. The contributions of this study are sixfold, as follows. First, it reveals that the literature on SR in the CRE sector is interdisciplinary and publishing in both accounting and non-accounting journals. Second, prior literature on SR of CRE, includes four dominant perspectives; disclosure diversity, practical barriers, rationales, and drivers of SR. Third, only a few links between these perspectives are outlined. However, it is argued to explore the interrelated links in all four perspectives. Fourth, the studies utilize few theoretical lenses, usually combining two or more theories, whilst most studies do not use any theoretical lens. Fifth, the institutional perspective is neglected in the literature. The studies address *what*, *why*, and *how* questions while there is a need for further investigation of *when*, *where*, and *who*. Finally, the outcomes of this literature review contribute to existing knowledge on accounting for sustainability. This study illuminates the views of how accountability drives sustainability accounting and how formal and informal institutions, may have a mutually reinforcing effect. The results of this review shed light on the critical concepts and perspectives relevant to SR in the CRE sector, hence contributing fresh insights into current studies and providing valuable guidance for future research and practice.

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