

Contents

Foreword	v
Preface	vii
Acknowledgments	ix
LEXICON OF ESG AND SUSTAINABILITY	xi
PART I: INTRODUCTION TO ESG AND SUSTAINABILITY	1
Chapter 1 Sustainability Meets Governance	3
Chapter 2 The Evolution of Corporate Sustainability	11
PART II: ROLE OF THE BOARD	23
Chapter 3 An Introduction to Directors' Fiduciary Duties, Corporate Purpose, and Stakeholder Interests	25
Chapter 4 Directors' Duties Regarding Sustainability and ESG	37
Chapter 5 The Role of the Audit Committee in the Board's Management of Sustainability and ESG Issues	53
Chapter 6 How Can Boards Approach Sustainability?	63
Chapter 7 Questions for Directors to Ask	71
PART III: THE ESG LANDSCAPE	79
Chapter 8 What Are the Drivers of Sustainability?	81
Chapter 9 Who Are the Stakeholders?	89
Chapter 10 Shareholder Proposals and Activism	95

Chapter 11 Board Oversight of the Dynamic ESG Landscape	103
Chapter 12 Sustainable Investing and Impact Investing	115
PART IV: HOW DOES ESG AFFECT STRATEGY AND RISK?	125
Chapter 13 United States Federal, State, and Local Sustainability Legislation and Regulation	127
Chapter 14 Public Company Mandatory Reporting on ESG Matters	137
Chapter 15 Voluntary Reporting on ESG Matters	149
Chapter 16 Sustainability Ratings	163
Chapter 17 Litigation and Risk Management	173
PART V: ESG IN DEPTH	193
Chapter 18 Corporate Culture and Governance	195
Chapter 19 Operations Management: Supply Chain, Employees, Customers	203
Chapter 20 Environmental Resources Management	215
Chapter 21 How to Leverage Benefit Governance	225
Chapter 22 Sustainable Developmental Goals and Other International Sustainability Initiatives	235
Chapter 23 Diversity, Equity, and Inclusion in the Boardroom & Beyond	249
About the Editors	261
About the Contributors	263