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CHALLENGES FACING COPORATE GOVERNANCE SUSTAINABILITY FROM A LEGAL PERSPECTIVE AND WAYS TO OVERCOME THEM

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ABSTRACT

This paper examines the sustainability of corporate governance from a legal standpoint. The study explores the concept of sustainability, the principles and objectives of governance, and analyses the legal challenges both theoretical and practical confronting the sustainability of corporate governance, along with a legal assessment of the pertinent regulations and laws and their effects on sustainability. This study examines the legislation of specific countries and global corporate governance norms relevant to this domain, including a comparative review of Jordanian and Emirati laws. The study's primary focus encompasses the evaluation of the efficacy of current laws, the scrutiny of their implementation and oversight mechanisms, and the identification of contemporary legal trends in corporate governance and sustainability, including legislation that fosters transparency, sustainable disclosure, and corporate social responsibility. The report examines avenues for transitioning to sustainability, strategies for its incorporation into corporate governance, and mechanisms to enhance and enforce legal accountability to fulfil sustainability goals. This involves evaluating the effectiveness of legislation in reconciling financial interests with the environmental and social repercussions of corporations, steering the inquiry towards emerging legal advancements, and pinpointing prospective challenges and opportunities to improve the sustainability of corporate governance via laws and legal structures.

KEYWORDS: Corporate Governance, Sustainability, Legal Accountability, Artificial Intelligence Applications, Emirati Corporate Governance Legislation, Jordanian Corporate Governance Legislation.

1. INTRODUCTION

In an age of global business transformation, the significance of implementing sustainable corporate governance principles has increased, as corporate governance is a crucial topic in commercial law education. Corporate governance refers to the legal and institutional framework that governs management and oversight activities within organisations, with the objective of ensuring transparency, accountability, and the safeguarding of shareholders' and stakeholders' rights. Corporate sustainability aims to harmonise environmental, social, and economic aspects by improving economic efficiency and cultural norms (Scherer & Voegtlin, 2020; Aguilera et al., 2021). Governance fundamentally includes various elements, such as sustainability—defined as a corporation's capacity to favourably affect environmental and social development with enduring consequences (Hristov & Searcy, 2025; Gerged, 2021). Sustainability encounters various legal obstacles, particularly the insufficiency of legal frameworks to foster sustainable corporate governance, potential deficiencies in laws and regulations pertaining to social responsibility, sustainable reporting, shareholder rights, non-compliance, and liability, along with ambiguities in the interpretation and application of laws associated with sustainable corporate governance (Hart & Zingales, 2022; Jan et al., 2021; Al Amosh & Khatib, 2021). Sustainable corporate governance incorporates sustainability principles into legal frameworks and practices to ensure corporations attain economic success and financial excellence while preserving a beneficial environmental and societal impact (Hart & Zingales, 2022; Jan et al., 2021; Al Amosh & Khatib, 2021). This research primarily focusses on finding the elements and causes that impede the attainment of sustainable corporate governance and influence business performance in financial, social, and environmental dimensions. This involves the analysis of local and international regulations and legislation pertaining to corporate governance and sustainability, alongside an examination of the legal implications of these factors on corporate performance and their capacity to attain sustainability across financial, social, and environmental dimensions (Tibiletti et al., 2021; Jamil, Ghazali, & Nelson, 2021; Gerged, 2021). This work's value resides in its evaluation of the legal factors that delineate corporate performance assessment, elucidation of the role of corporate social responsibility in attaining sustainability in governance, and identification of diverse legal frameworks and their implications at both local and global levels (Wirba, 2024; Dhaoui, 2022). This work additionally promotes corporate social responsibility and advances sustainability in legal practice (Villela, Bulgacov, & Morgan, 2021; Karwowski & RaulinajtysGrzybek, 2021). The research is significant theoretically due to its examination of legal frameworks, and practically as it tackles challenges in sustainable corporate governance to establish a robust legal framework that promotes sustainable development and fulfils economic, social, and environmental goals (Ni, Yang, & Razzaq, 2022; Omri & Mabrouk, 2020). It additionally seeks to enhance legal procedures and strengthen corporate social and environmental responsibilities (Annesi et al., 2025; Hamad, Draz, & Lai, 2020). This study aims to examine the legal framework governing corporate governance and sustainability, the legal obstacles to attaining sustainability, and the influence of the legal framework on sustainable corporate performance. It underscores the necessity for firms to adhere to legal norms and principles to guarantee sustainable governance and meet social and environmental obligations. This topic will be studied in two sections.

Section One The Nature of Sustainability and Corporate Governance

Section Two Proposed Solutions to Legal Challenges for Sustainable Corporate Governance.

2. SECTION ONE: THE NATURE OF SUSTAINABILITY AND CORPORATE GOVERNANCE

This requires the adoption of strong and sustainable corporate governance structures that allow organisations to fulfil sustainable development and meet the present and future needs of all stakeholders. Consequently, companies must possess awareness of their social, environmental, and economic effects and endeavour to promote social justice and enhance living conditions for individuals and communities (Liang & Renneboog, 2020, p. 11). Sustainability encompasses improving the transparency and accountability of decision-making processes, revealing information, and demonstrating sustainability activities via consistent and transparent reporting to shareholders and the public. Corporations cannot attain sustainability in isolation; they must foster robust collaboration and cooperation with pertinent stakeholders, including local communities, governments, and non-governmental organisations, to realise collective sustainability objectives (Dat et al., 2020, p. 289). Sustainable corporate governance extends beyond shareholders and investors, requiring comprehensive efforts and focus from organisations.

2.1. First Requirement: The General Concept of Sustainability and Corporate Governance Principles

Sustainable corporate governance, from a legal standpoint, is characterised as the public authority tasked with overseeing public affairs, making decisions, and executing them on behalf of the state. This authority encompasses the executive, legislative, and judicial branches (Amidjaya & Widagdo, 2020, p. 239). Company governance denotes a collection of techniques, procedures, and systems that oversee company operations, with the objective of ensuring openness, accountability, and equity in business processes and decision-making. These practices encompass the acts of pertinent stakeholders, including the board of directors, executive management, shareholders, investors, joint institutions, employees, regulatory bodies, and governmental entities. Business governance aims to maintain stability, growth, and sustainability by balancing the interests of all stakeholders through superior business performance and increased trust in financial markets (Murphy & Smolarski, 2020, p. 827).

Alternatively, it is defined as

"The approach that achieves a balance between economic and social objectives on one hand, and individual and collective goals on the other" (Hamad et al., 2020, p. 3).

The OECD (1999) characterised corporate governance as the mechanisms and protocols for overseeing and regulating business organisations. The corporate governance framework specifies the distribution of power and rights among corporate entities, such as the board of directors, management, shareholders, and other stakeholders, and establishes the rules and processes for decision-making. It outlines structures for setting corporate goals, devising methods for their achievement, and evaluating corporate performance (Villela et al., 2021, p. 346).

2.1.1. Subsection One: Defining Sustainable Corporate Governance

Sustainable corporate governance is achieved by managing firms to balance financial, social, and environmental objectives for a more prosperous and sustainable future. Sustainable corporate governance entails a comprehensive understanding of a corporation's environmental and social implications, and the implementation of policies aligned with the expectations of diverse stakeholders. These techniques contribute to the sustainability of company operations and facilitate the attainment of favourable environmental and societal outcomes. Governments must enhance laws and legislation that promote sustainable economic development and environmental preservation. This can be achieved through tax incentives, fostering innovation, grants, and education to cultivate the skills necessary for sustainable economic enterprises. Sustainable economic development fosters stability, prosperity, and environmental preservation while ensuring growth opportunities for individuals and enterprises. Moreover, emphasis should be directed towards social development across interrelated dimensions, including health, environmental safety, and access to fundamental resources. Social development is to attain social fairness and enhance quality of life through the provision of healthcare, environmental safety, sustainable housing, and education (Ni et al., 2022, p. 103073). Corporations must mitigate carbon emissions and pollution, as environmental conservation is essential for sustainable development. Proactive measures must be implemented to safeguard the environment for future generations and guarantee a healthy, sustainable existence for humans (Karwowski & Raulinajtys□Grzybek, 2021, p. 1274).

2.1.2. Subsection Two: Objectives of Corporate Governance Principles

The principles of governance seek to ensure transparency and accountability in institutional operations and decisions. These principles act as a fundamental reference for integrity and trust cultivation between the public and institutions, embodying a commitment to ethical values and elevated moral standards.

1. **Transparency** A core element of governance principles, requiring institutions to disclose information and activities honestly and openly. This includes regular and transparent publication of financial and administrative reports, as well as providing sufficient information to shareholders and the public to enable informed decision-making.
2. **Accountability** The principles of governance require leaders of an institution to be accountable for their actions and decisions.
3. **Participation of Stakeholders** The active involvement of stakeholders such as shareholders, employees, and neighboring communities should always be ensured. Their views should form an integral part of decision-making processes.

The principles of governance are crucial for instilling integrity, transparency, and accountability in institutional processes over the long term. They foster public trust, facilitate sustainable growth, and empower companies to attain their objectives responsibly.

2.2. Second Requirement: The Reality of Challenges Facing Sustainable Corporate Governance

In the midst of continuous changes and increasing emphasis on environmental and social responsibility, sustainable corporate governance has arisen as a contemporary and essential concept. Sustainable enterprises are receiving heightened acknowledgement as consumers, investors, and public sentiment increasingly require the integration of commercial viability with social responsibility and environmental conservation (Wirba, 2024, p. 7430). Sustainable corporate governance represents an innovative business strategy that presents a range of contemporary legal challenges. These problems compel firms to furnish more extensive information regarding their environmental and social performance, necessitating a delicate equilibrium of accountability to shareholders, society, and the environment (Liang & Renneboog, 2020, p. 15). The legal issues faced by sustainable firms are numerous. Sustainable corporate governance involves the implementation of responsible and sustainably orientated management practices across all operational stages of organisations. This encompasses societal duty, public concern, environmental consideration, reduction of ecological footprints, and conservation of natural resources. Companies must adopt ecologically responsible practices, include sustainable development into all decisions and activities, and provide openness in their operations and decision-making processes. Fundamental governance principles, including accountability, openness, and stakeholder involvement, should be adopted (Dhaoui, 2022, p. 2083).

2.2.1. Subsection One: Theoretical Challenges of Sustainable Governance

Theoretical difficulties in governance represent significant issues encountered by nations, institutions, and society. These concerns pertain to conceptual and theoretical issues that affect our comprehension of governance and its regulation and enhancement.

The following are important theoretical challenges

1. **Definition and Conceptual Clarity** A significant difficulty is the absence of a coherent, comprehensive definition of governance that integrates both accounting and legal viewpoints (Annesi et al., 2025, p. 534).
2. **Balance of Powers** Governance models necessitate an ideal equilibrium of power and delineation of authorities among various stakeholders. Attaining this equilibrium is a theoretical difficulty, since it necessitates the assurance of equality and the equitable distribution of authority and responsibilities (Arner et al., 2020, p. 20).
3. **Accountability and Transparency** Governance systems must be predicated on accountability and transparency, necessitating that leaders provide regular, clear updates on performance and choices. Nonetheless, practical implementation encounters obstacles in establishing standards, enforcing regulations, and assuring adherence (Safdar et al., 2022, p. 82950).
4. **Civil Society Participation** Improving civil society participation in governance is a considerable theoretical problem. It necessitates the delineation of how societal interests are articulated and incorporated into decision-making processes inside governmental and non-governmental entities (Villela et al., 2021, p. 349).
5. **Sustainable Development** Governance models must facilitate economic, social, and environmental sustainability. Reconciling divergent interests while guaranteeing equity and justice in policy presents a theoretical problem (Ikram et al., 2020, p. 8755).
6. **Technological Challenges** Sustainable corporate governance encounters technical challenges, necessitating sophisticated solutions to guarantee financial compliance, data security, and user rights. Corporations must adapt to changing local and international legislation, requiring new technologies and risk management protocols.

Despite efforts, corporations struggle with governance implementation due to

- **Lack of awareness**, among executive boards regarding sustainable governance.
- **Insufficient technical expertise** in applying governance tools effectively.

To overcome these challenges, corporations must

- Adopt modern governance frameworks.
- Enhance employee training and hire technical experts.
- Analyze cultural barriers and improve governance adaptability.

Ultimately, addressing these theoretical challenges requires structured thinking, a holistic governance approach, and collaboration among governments, institutions, civil society, and individuals.

2.2.2. Subsection Two: Practical Challenges of Sustainable Governance

Sustainable governance encounters pragmatic obstacles in the application of principles throughout business frameworks, including

1) **Integration of Financial, Environmental, and Social Dimensions** Ensuring long-term sustainability without sacrificing short-term profits (Scherer & Voegtlin, 2020, p. 186).
2) **Accountability and Transparency in Management** Maintaining clear reporting mechanisms for stakeholders (Solomon, 2020, p. 52).
3) **Effective Stakeholder Engagement** Balancing diverse interests while fostering inclusive decision-making.
4) **Performance Measurement** Developing effective indicators to assess environmental and social impact remains a key challenge (Gerged, 2021, p. 612).

Key Practical Challenges

1. Automation Needs

- Requires CRM systems to track stakeholder compliance with sustainability standards.
- **Sustainable Data Management Systems (SDMS)** improve transparency in environmental and social reporting.

2. Data Security & Privacy

- Cybersecurity threats necessitate advanced encryption, two-factor authentication, and AI-driven fraud detection (Dhaoui, 2022, p. 2081).
- Compliance with **privacy regulations** is critical.

3. Improved Information Access

- Requires user-friendly interfaces, AI-driven search optimization, and effective data architecture.

4. Enhanced Reporting Processes

- **AI and machine learning** can streamline reporting and improve accuracy.

5. Adoption of New Technologies

- Cloud computing, blockchain, and renewable energy tech enhance efficiency and security.

6. Financial Pressures

- Sustainable initiatives require **additional investments in**
  - Renewable energy adoption.
  - Employee training in sustainability practices.
- Long-term benefits include **cost savings, competitive advantages, and access to green financing** (Arner et al., 2020, p. 25).

Sub-Section Three: The Necessity of Transitioning to Sustainability and Methods of Its Application in Corporate Governance

Sustainability refers to fulfilling the requirements of the present generation without compromising the capacity of future generations to fulfil their own demands. It pertains to attaining equilibrium among the economic, environmental, and social facets of human endeavours. The objective of sustainable development is to save the environment while fostering economic and social advancement.

Concerning its use in corporate governance, initiatives must be undertaken in the following areas:

1. **Sustainable Strategy** The implementation of the concept of sustainability within corporate governance means formulating strategies that help to conserve resources and mitigate the environmental effects of corporate operations. This entails ensuring the utilization of clean technology and diversifying energy sources (Ni et al., 2022, p. 103070).
2. **Transparency in Sustainable Performance** Sustainability enforcement in corporate governance requires transparent disclosure of sustainable performance. Such disclosures may include information on carbon emissions, water utilization, waste disposal, and social good (Tibiletti et al., 2021, p. 899).
3. **Incorporating Social Responsibility** Applying sustainability in corporate governance also includes commitment to social responsibility. Companies should adopt ethical behavior and social responsibilities, which can be achieved by supporting social initiatives and improving working conditions.
4. **Increasing Transparency** The sustainability concept of corporate governance promotes transparency. Businesses need to clearly state their sustainable efforts and performance, which increase trust among investors and stakeholders.
5. **Fostering Sustainable Innovation** The implementation of the concept of sustainability within corporate governance paves the way for fostering sustainable innovation. Business organizations are able to enhance their performance while using sustainable processes and technology to address rising needs sustainably (Villela et al., 2021, p. 347).

Consequently, firms ought to foster knowledge and modify the behaviours of customers and staff to effectuate a significant impact on sustainability. The advancement and execution of technology and innovation pose a challenge for companies, necessitating investment in technologies that promote sustainability. Furthermore, enhancing customer awareness of sustainability engenders an expectation that enterprises would adopt more environmentally responsible methods in product development and service delivery. Transitioning to an organisation and culture focused on sustainability necessitates profound changes in the company's structure and established practices. The significance of sustainability in corporate governance entails the integration of economic, social, and environmental obligations, an understanding of their societal and external impacts, and the implementation of measures to reconcile diverse interests. To achieve sustainable development and corporate leadership, this incorporation requires a comprehensive strategy that integrates social factors into all aspects of firm management. The integration of social responsibility into corporate governance frameworks has become a crucial necessity, demonstrating corporations' commitment to acknowledging and addressing societal issues and challenges. This can be achieved by enhancing the administration system to be more advanced and allowing integration into decision-making processes. Moreover, utilising technology to improve sustainability is essential for transforming business models to better match with environmental considerations. Technology advances renewable energy systems, such as solar and wind energy, to improve energy production efficiency and assist organisations in reducing their reliance on conventional and polluting energy sources. Technological advancements may improve waste disposal methods, such as optimising waste segregation and developing technology to convert waste into valuable resources. Cloud computing offers an efficient alternative for handling and analysing substantial data volumes, diminishing enterprises' need on supplementary energy resources and enhancing the environmental efficiency of digital systems. Artificial intelligence and machine learning enhance process efficiency across several sectors by optimising resource usage and refining planning to minimise waste. In my view, sustainability has become an essential requirement in governance, since its implementation aids organisations in attaining sustainable financial performance and enduring success. Nonetheless, firms encounter obstacles requiring prompt responses, necessitating a serious approach to these issues and the development of sustainable strategies that match with their objectives and values. Emphasising sustainability can yield numerous advantages for firms in financial, strategic, and social dimensions. Consequently, firms must recognise their effects on society and the environment and undertake significant measures to attain equilibrium among various interests.

3. SECTION TWO: PROPOSED SOLUTIONS TO LEGAL CHALLENGES FOR SUSTAINABLE CORPORATE GOVERNANCE

Company governance serves as a crucial foundation for the success of any economic system, establishing the framework that dictates decision-making processes and company management. The significance of corporate governance resides in attaining equilibrium between shareholders' interests and guaranteeing operational openness. In the pursuit of sustainability, legal difficulties arise about the alignment of economic, environmental, and social interests. Attaining sustainability necessitates legal integration that guarantees adherence to local and international standards concerning environmental protection, human rights, and social responsibility. Sustainability law initiatives encourage corporations to establish extensive strategies for legal compliance and sustainability. Consequently, organisations must proactively address regulatory changes and establish robust governance frameworks to ensure compliance with sustainability requirements. Corporate governance provides a structure and framework for corporate oversight and management, aiming to reconcile shareholder interests while assuring integrity and transparency in administrative and decision-making processes (Scherer & Voegtlin, 2020, p. 185).

3.1. First Requirement: Legal Challenges for Sustainable Corporate Governance

The swift evolution of legislation poses a considerable challenge to legal compliance management, compelling organisations to revise their policies and procedures to align with these changes. These legal matters relate to shareholder rights, as governance regulations mandate substantial disclosure and participation in decision-making, compelling corporations to improve their ties with shareholders. The second legal difficulty involves reconciling profitability with sustainability objectives, necessitating that firms achieve financial success while fulfilling social and environmental responsibilities (Aguilera et al., 2021, p. 1473).

Also, there are certain legal issues to companies concerning sustainability, foremost among them are

1. The impact of companies' compliance with

increasing social and environmental responsibility regulations, requiring companies to adapt their structures and processes to meet these growing legal expectations.

2. Legal challenges stem from shareholder and public pressure expecting companies to adhere to higher standards in governance and sustainability, requiring expanded disclosure and transparency regarding their practices and their environmental and social impact.
3. Legal challenges affect the development of sustainability strategies and their integration into company operations. Companies must innovate in sustainability to balance legal requirements with positive environmental and social impact.

This requires developing strategic approaches that align with legal expectations and reflect the company's commitment to social and environmental responsibility. Technology and innovation enhance companies' ability to facilitate regulatory compliance and achieve sustainability goals through multiple means (Hristov & Searcy, 2025, p. 449):

- Implementation of smart management systems that monitor legislation and automatically update companies about regulatory changes.
- Artificial intelligence contributes to data analysis to identify legal risks and ensure compliance.
- Technology provides secure electronic platforms for information storage and sharing, simplifying reporting processes and improving transparency.

Blockchain technologies facilitate the establishment of immutable records and offer sophisticated security methods for data protection. Furthermore, visual analysis and machine learning technologies facilitate the identification of compliance patterns and offer prompt guidance. The amalgamation of environmental and energy management systems with artificial intelligence technology can enhance operational efficiency and emissions regulation. Information technology is essential for tackling issues and capitalising on opportunities to attain regulatory compliance and sustainability objectives. Organisations encounter challenges in addressing data security threats and privacy issues, necessitating the enhancement of cybersecurity systems to preserve information confidentiality and avert breaches. Challenges also encompass the necessity to keep abreast with swift technological advancements, as numerous specialists in this domain may encounter obstacles in enhancing their skills and assimilating new technologies to satisfy escalating demands. Conversely, information technology offers significant prospects for digital transformation and efficiency improvement. Cloud computing and optical analysis technology can analyse extensive datasets to facilitate decision-making and forecast alterations in compliance and sustainability standards. In my view, the legal obstacles confronting sustainable corporate governance constitute a significant aspect of the wider shift towards social and environmental accountability. The changing legislation imposes new legal obligations on companies, necessitating adaptation and enhancement of legal compliance (Gerged, 2021, p. 617).

3.2. Second Requirement: Methods for Addressing Legal Challenges and Enhancing Sustainability

To address legal challenges and enhance compliance and sustainability, **the following key legal solutions can be proposed for companies**

1. **Formation of a Specialized Legal Team**
- Establish a dedicated team to monitor and analyze governance and sustainability-related legislation.
- Identify potential legal impacts and take proactive measures to ensure compliance.
2. **Enhancing Transparency and Disclosure**
- Improve legal reporting and provide comprehensive disclosures on governance and sustainability performance.
- Build stakeholder trust through transparent communication.
3. **Continuous Employee Training Programs**
- Conduct regular training on new legislation to strengthen legal understanding and compliance (Jamil et al., 2021, p. 1259).
- Mitigate legal risks and raise awareness of the importance of legal practices.
4. **Leveraging Technology for Compliance**
- Utilize technological solutions to improve information management and internal/external communication.
- Enhance operational efficiency and compliance effectiveness (Murphy & Smolarski, 2020, p. 828).

Impact of Legal Challenges on Shareholder Relations

Legal challenges significantly affect company-shareholder relations in multiple ways

1. **Regulatory Changes**
- Evolving governance and sustainability laws impose additional compliance burdens on companies.
2. **Transparency Demands**
- Shareholders expect accurate and comprehensive disclosures on legal challenges and their impact.
- Poor reporting or concealment can erode trust.

3. **Legal Disputes**
- Potential conflicts with shareholders require effective dispute management to protect corporate reputation.
4. **Strategic Decisions**
- Legal challenges may necessitate difficult decisions (e.g., business strategy shifts or sustainability transitions), requiring clear shareholder communication.

3.3. Third Requirement: Effectiveness of UAE and Jordanian Legislation in Achieving Sustainable Corporate Governance

Recent developments in the **UAE** and **Jordan** highlight the alignment of national legislation with global governance standards and sustainability goals (Jan et al., 2021, p. 21).

1. United Arab Emirates
- **UAE Vision 2021** A sustainability strategy focusing on economic, environmental, and social development.
- **Mohammed bin Rashid Solar Park** The world's largest solar energy project, demonstrating commitment to renewable energy.

2. Jordan
- **Water and Energy Management** Innovative strategies to address resource scarcity, including solar/wind energy adoption and advanced water conservation technologies (Safdar et al., 2022, p. 82954).

3. Legal Frameworks
- Both jurisdictions emphasize **balancing economic interests with environmental/social sustainability** through
- **Mandatory Sustainability Reporting**: Enhances transparency.
- **Environmental/Social Obligations**: Legally enforced corporate responsibilities.
- **Incentives and Penalties**: Encourage sustainable practices while penalizing non-compliance (Omri & Mabrouk, 2020, p. 106392).

4. CONCLUSION

Corporate governance encompasses a comprehensive set of rules and practices designed to regulate and guide corporate management. Its primary objective is to balance the interests of shareholders and diverse stakeholders while promoting transparency, accountability, and fairness. To achieve equilibrium between economic objectives, societal interests, and environmental considerations, sustainable corporate governance requires the activation of fundamental principles such as transparency, accountability, and equity, alongside the protection of shareholder rights and the active participation of all relevant stakeholders.

Sustainable corporate governance faces both theoretical and practical challenges. **Addressing these challenges necessitates**
- **Legal reforms** to enhance existing legislation and develop new regulations that promote sustainability.
- **Implementation of core governance principles** and internationally recognized best practices.
- **Robust governance frameworks** as a cornerstone for corporate success and investor confidence.

5. FINDINGS

1. **Inspiration from Sustainability** Sustainability of corporate governance contributes to the success of companies, trust among shareholders, investors, and society.
2. **Growth Driver** It promotes sustainable growth and profitability, pushing companies towards sustainability.
3. **Governance Principles** Sustainability involves conformity totransparency, accountaAaAability, and broad stake
4. **Legislation** There is a need to update legislation to encompass up-to-date requirements for sustainability.
5. **Implementation Barriers** Organizations face economic, technical, cultural, and profit-based obstacles when undertaking sustainable efforts
6. **Reform in Jordanian Laws** Jordanian laws require reform, such as law amendments and making new law enactments to improve sustainable governance.

6. RECOMMENDATIONS

1. Improve Transparency & Accountability
- Mandate detailed sustainability reporting on corporate performance and initiatives.

2. **Stakeholder Inclusion**
- Engage actively shareholders, employees, and local communities in decision-making related to sustainability.

3. **Incentivize Sustainability**
- Provide financial and non-financial incentives to corporations adopting values that are sustainable.

4. **Public-Private Partnerships**
- Foster collaboration between corporations, governments, and NGOs to share knowledge

and resources.

5. **Legal Enforcement**
- Strengthen enforcement of laws on sustainable governance to achieve compliance.

6. **Academic Research**
- Urge universities to put emphasis on research on sustainable governance, backed by funds and infrastructure.

7. **International Cooperation**
- Participate in global forums and conferences to exchange best practices.

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