

The Role of Contextual Factors in the Sustainability Reporting of Australian and New Zealand Companies

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Abstract : The concept of sustainability is generally considered as a key topic in many countries, and sustainability reporting is becoming an important tool for companies to communicate their sustainability plans and performance to their stakeholders. There have been various studies on factors that may influence sustainability reporting in companies. This study examines the possible effect of some of the organisational factors on corporate sustainability reporting. The organisational factors included in this study are a company's type (public or private), industry, and size as well as managers' perception of the level of importance of indicators in reporting these indicators. A survey was conducted from 240 Australian and New Zealand companies in various industries. They were asked about their perception of the importance of sustainability indicators in their performance and if they report these indicators. The GRI indicators used to develop the survey. A multiple regression model was developed using reporting strategy score as dependent and type, size, industry categorisation, and managers' perception of the level of importance of the GRI indicators as independent factors. The results show that among all the factors included in the model, size of a company and the perception of managers of the level of importance of environmental and labour practice indicators can affect the sustainability scores of these companies.

Keywords : sustainability reporting, global reporting initiative, sustainability reporting strategy, organisational features

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