

International Trends in Sustainability Reporting Using Global Reporting Initiatives

Authors : Ramona Zharfpeykan

Abstract : This study analyses the trend and nature of sustainability key performance indicators (KPIs) reporting in firms globally. It presents both trend and panel data of sustainability reports of 798 firms in the Global Reporting Initiative (GRI) database from 2010 to 2014. The results show some fluctuations in the frequency of sustainability KPI reporting globally across the time while the major focus of reports in firms stayed almost the same. It made us further analyse this trend and found that there are some indicators, such as 'environmental protect expenses' and 'number of grievances', that was barely reported over this period along with some highly popular ones such as 'direct economic value' and 'employment rate'. We could not find any statistical correlation between the KPI reporting percentage and the firms' industries generally and neither if they belong to environmentally sensitive industries.

Keywords : global reporting initiatives, sustainability reporting, sustainability KPI, trends of sustainability reporting

Conference Title : ICAAFM 2019 : International Conference on Advanced Accounting and Financial Management

Conference Location : Athens, Greece

Conference Dates : October 21-22, 2019