

Factors That Contribute to Differences in Climate Change Reporting

Authors : Petra F. A. Dilling, Sinan Caykoylu

Abstract : The aim of this study was to shed light on the understanding of the factors determining a company's disclosure on climate change reporting. The underlying study examines the effect of gender diversity and the mediating effect of female representation in management and on the board of directors and the existence of a dedicated sustainability board committee. To test the study's objectives, the authors use a global sample of the largest companies and their reporting for the year 2020. The results suggest that corporate female participation has a significant influence on the quality of climate change reporting. In addition, having a dedicated sustainability board committee also significantly impacts the non-financial disclosure of climate change information.

Keywords : climate change, non-financial reporting, governance, board diversity, sustainability, CSR

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