

Stakeholder Perceptions of Environmental, Social, and Governance Reporting Patterns: A Multi-Method Study

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Abstract : This study investigates stakeholder perceptions of environmental, social, and governance (ESG) reporting patterns and their effectiveness in enhancing trust and transparency. Utilizing a multi-method approach, including experimental research and systematic literature review, insights are gathered from investors, employees, customers, suppliers, managers, and community members. The findings reveal diverse stakeholder expectations and perceptions and emphasize the importance of effective ESG reporting strategies in building credibility and trust. This research contributes to the academic discourse on corporate sustainability reporting and provides practical recommendations for optimizing ESG reporting practices.

Keywords : ESG reporting, stakeholder perceptions, corporate sustainability, transparency, trust

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