

DEFENSA DE TESE

Venres, 9 de Xuño de 2017

Título:

“Essays on corporate social responsibility reporting:
Enhancing transparency and communication”

Ponente:

NICOLÁS GARCÍA TOREA
(ECOBAS-Universidade de Vigo)

Lugar e hora:

Salón de Graos

11:00 h

Organizan:



<http://seminariodeeconomia.webs.uvigo.es/>

<http://ecobas.webs.uvigo.es/gl/axenda.php>

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Tesis: Essays on corporate social responsibility reporting: Enhancing transparency and communication

Supervisors:

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Abstract:

This PhD dissertation critically analyses the transparency of corporate social responsibility (CSR) reporting practices and suggests ways that improve it. Nowadays, many firms publish reports in which they disclose information on policies and outcomes related to CSR. Nonetheless, there is common agreement among academics and practitioners that current CSR reporting practices fail to be transparent as they do not allow stakeholders to effectively appreciate the economic, environmental, and social impacts of firms. This dissertation seeks to make suggestions that improve the transparency of CSR information in two different ways. First, we analyse the effect of two internal corporate governance mechanisms, boards of directors and ownership structure, on transparency. Our analysis allows us to draw conclusions on how these mechanisms could foster the publication of transparent CSR reports. Second, the dissertation makes a critical assessment of the most widely used CSR reporting models (the Global Reporting Initiative Guidelines and the International Integrated Reporting Framework). In so doing, we identify that main deficiencies of reporting models that impede the disclosure of transparent CSR information, and how these shortcomings are transferred to the reports produced through their application. We develop the key point of an accounting method to elaborate the triple bottom line report. We suggest this report as an alternative reporting proposal that improves transparency by disclosing CSR information following the format and structure of financial statements.