

SEMINARIO DE TESE

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Título:

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

Ponente:

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Lugar e hora:

Aula-Seminario 6

12:00 h

Organizan:



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Essays on corporate social responsibility reporting: Enhancing communication and transparency

This PhD dissertation aims to critically analyse the transparency and communication of corporate social responsibility (CSR) reporting in order to make suggestions that promote them. Nowadays, many companies worldwide publish reports that disclose information on corporate policies and outcomes related to CSR. Nonetheless, these reports are not considered transparent because they fail to allow stakeholders to effectively appreciate the economic, social and environmental impacts of firms. Therefore, this PhD dissertation seeks to establish a set of proposals to improve transparency and communication of CSR information in two different ways. First, we analyse how boards of directors and firms' ownerships structure are related to transparency. Both elements are internal mechanisms of corporate governance. On the other hand, the PhD dissertation also studies the most widely used reporting models to elaborate report on CSR nowadays (the Global Reporting Initiative Guidelines and the International Integrated Reporting Council Framework). We aim to identify potential limitations that these reporting models can suffer from and analyse whether these issues are transferred to the produced report when firms apply them. Based on this analysis, we propose a set of key points to produce a different type of report to communicate CSR impacts: the triple bottom line (TBL). The TBL follows the structure and format of financial statement to jointly disclose information on financial and CSR issues.