

# An Eclectic Framework for Sustainability Reports: Implications for Socially Responsible Investors

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**Abstract** This paper joins in the debate about the relative merits of the varied sustainability reporting criteria in socially responsible investing. Socially responsible investors rely heavily on sustainability reports to evaluate a corporation. However, the limited disclosure, incommensurability, and constrained country of origin of sustainability reports make the evaluation difficult in practice. By introducing an eclectic framework, this paper aims to compare the existing reporting standards in terms of coverage rates. We believe convergence and holistic reporting are main trends of new sustainability reports and conclude that investors should combine different reporting indexes in making an investment decision.

**Keywords** Sustainability • Socially Responsible Investor • Convergence Reporting • Holistic Reporting

## References

References Available Upon Request

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