Corporate social responsibility reporting

Remmer Sassen¹ · Ralf Isenmann^{2,3,4}

Published online: 9 November 2018

© Springer-Verlag GmbH Deutschland, ein Teil von Springer Nature 2018

Corporate social responsibility (CSR) reporting is about to gain momentum in the EU, especially after the introduction of the Directive 2014/95/EU. It lays down rules for large companies to disclose specific information on social and environmental impacts of their operations. The Directive, which has been ongoingly implemented into national laws by its member states, becomes effective from 2017 onward in the case of Germany. Following its issuance, conceptual and empirical research on the emerging CSR reporting practices have received growing attention from researchers, practitioners, and policy makers across various disciplines.

This special issue of the Sustainability Management Forum explicitly focuses on “*Corporate Social Responsibility Reporting*”. It provides a selection of ten papers all addressing relevant topics of CSR reporting, from various angles and through different methodological approaches. In sum, the papers contribute to the ongoing discussion in academia on the one hand and they also deliver practical and empirical evidence to contemporary research of CSR reporting on the other.

- The paper of Gulenko, “*Mandatory CSR reporting—Literature review and future developments in Germany*”, provides a comprehensive perspective of possible consequences of the new CSR reporting regulations brought by the EU Directive, stating that while mandatory CSR re-

porting leads to an increase in reporting quantity, it does not go along with an increase in reporting quality.

- Oll and Rommerskirchen, in their paper, “*What’s wrong with integrated reporting? A systematic review*”, present major lines of consequences but towards integrated reporting, an attempt to overcome the shortcomings of standalone financial and sustainability reports. They identify possible flaws in the fundamental concepts and guiding principles of the reporting framework in addition to other priority areas of criticism.
- Employing a more practical approach, Brand, Berger, Hetze, Schmidt, Weber, Winistörfer and Daub analyze current practical challenges in both sustainability and integrated reporting in “*Overcoming current practical challenges in sustainability and integrated reporting: insights from a Swiss field study*”. This two-year study delivers indicative evidence for several newly developed tools to enhance companies’ sustainability reporting practice, based on an experience-based consultancy view and two case studies from the Swiss banking and tourism industry.
- Meanwhile, long before the commencement of the Directive, corporate sustainability reporting has always been considered a voluntary act. The paper from Hoffmann, Dietsche and Hobelsberger, “*Between mandatory and voluntary: Non-financial reporting by German companies*”, therefore carries considerable implications for future studies on the influence of mandatory reporting. By examining sustainability reports published before 2017, they identify state, scope and quality of voluntary reporting as a basis for any later comparisons.
- Also investigating the status and development of voluntary reporting but from a different perspective of a non-business sector, the study “*Recent trends in sustainability reporting by German universities*” of Azizi, Bien and Sassen introduces a specific indicator system for content analysis while offering deeper insights into the quality of the content of disclosure.
- Viewing corporate sustainability reporting from a closer angle, the following four papers focus on more detailed aspects such as materiality, transparency and specific in-

✉ Remmer Sassen
remmer.sassen@uni-hamburg.de

Ralf Isenmann
ralf.isenmann@wb-fernstudium.de

¹ University of Hamburg, Hamburg, Germany

² Wilhelm Büchner Hochschule—Mobile University of Technology, Darmstadt, Germany

³ Institute of Project Management and Innovation (IPMI), Universität Bremen, Bremen, Germany

⁴ Nachhaltiges Unternehmensmanagement und Innovation, Hochschule für Nachhaltige Entwicklung Eberswalde (HNEE), Eberswalde, Germany

struments to improve current reporting practice. In “*Impact measurement and the concept of materiality—New requirements and approaches for materiality assessments*” Taubken and Feld give an overview of various definitions and interpretations of the term materiality, including possible approaches to impact measurement and suggestions for companies to employ impact-oriented materiality assessment.

- Baumüller and Schaffhauser-Linzatti, in “*In search of materiality for nonfinancial information—Reporting requirements of the Directive 2014/95/EU*”, pinpoint and link various types of materiality of disclosure by analyzing, contextualizing and interpreting the relevant sections of the Directive 2014/95/EU and other reporting frameworks. They suggest that reporting requirements of such Directive are closer to integrated reporting than to sustainability reporting.
- With regard to the transparency matter, through an eight-year observation-based research entitled “*Transparency through CSR reporting—The case of Stuttgart airport*”, Diehl and Knauß validate internal benefits of CSR reporting toward organizational transparency. They exemplify how reporting contributes to organizational development, in particular in organizational structure and culture of a business.
- Concerning specific tools, in “*Die Gemeinwohl-Bilanz—Ein Instrument zur Bindung und Gewinnung von Mitarbeitenden und Kund*innen in kleinen und mittleren Unternehmen?*”, Mischkowski, Funcke, Kress-Ludwig and Stumpf affirm the positive influence of the Common Good Balance Sheet on the acquisition and retention of employees and customers, proposing enterprises to utilize it as an instrument for sustainability measurement and reporting.
- A further study focuses on stakeholders’ perceptions of sustainability reporting as focal point. Based on literature analysis, Lehmann, Ruziczka, Pöhlmann and Huck-Sandhu establish eight categories of stakeholders’ expectations toward sustainability reporting in “*Von Skeptikern, Sympathisanten und Zuschauern: Stakeholder-Typen und ihre Erwartungen an die Nachhaltigkeitsberichterstattung*”. They supplement conceptual insights empirically by a questionnaire instrument, distinguishing between individual clusters of expectations and stakeholder types.

All papers included in this special issue are pushing the field of CSR reporting. They fuel the ongoing current discussion at both, the macro and micro level, with reference to multiple aspects of corporate sustainability reporting.

The guest editors are very thankful to all the authors, contributing to this special issue, and to the reviewers for critical but helpful comments to elevate the quality of initial submissions. Further, the guest editors would like to thank Lisa Koep from Technische Universität Dresden (Germany), Chair of Environmental Management and Accounting, for her patience and valuable assistance along the editorial process, and—no less important—to Edeltraud Guenther, Mario Schmidt, and Uwe Schneidewind as the editors in chief for their confidence and opportunity to contribute to a powerful re-launch of the Sustainability Management Forum (SMF).

Remmer Sassen (Hamburg) and Ralf Isenmann (Darmstadt, Bremen, Eberswalde)

Conflict of interest R. Sassen and R. Isenmann declare that they have no competing interests.