

Hållbarhetsredovisningens innehåll

Vad har en inverkan på hur
hållbarhetsredovisningens innehåll
upprättas?

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Sustainability accounting has the potential to help companies drive their sustainability work forward. To reach its potential, understanding of what generates certain content in sustainability reports is needed. Previous studies have started to explore how factors in companies' external context generate certain content. Although, some insights have been gained from these studies, the results have varied. Therefore, researchers claim that complementing new research approaches, such as studying sustainability accounting from an internal perspective, should be prepared.

Access was given to explore a case company's, CSRAB:s, work to produce its sustainability report. Hence an opportunity arose to contribute to knowledge about the complexity that has an impact on how sustainability reports are generated. A theoretical framework consisting of three parts: persons identified to have an impact, factors acknowledged in agency theory, sociology and institutional theory to have an impact and finally Global reporting initiative (GRI) framework for sustainability accounting, was used to understand what is going on. Detailed data were collected through different methods and sources.

Empirically the complexity behind generating a sustainability report is described. Theoretically it is acknowledged that it is rather the interplay between different actors and factors, than a certain factor or person on its own, that determines the content of a sustainability report. For instance, its acknowledged that the interplay between different internal and external persons and factors enabled coordinators plans, while absence of persons and factors decreased their knowledge. This loss in knowledge reduced their ability to, for instance, ensure materiality and completeness. The knowledge from the CSRAB:s study as well as future studies exploring the interplay between different persons and factors, can be used practically to understand why certain content is included while other is absent. These insights can be used to understand what needs to change in order for sustainability reports to become tools that help to develop companies' sustainability work.

Key words: sustainability accounting, internal and external actors and factors.

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