



Developments on Corporate Social Responsibility Reporting

Guest Editor:

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Message from the Guest Editor

The aim of this Special Issue is to provide an opportunity to develop research on recent developments in nonfinancial reporting. In 2014, the European Union (EU) issued Directive (2014/95/EU) that required entities with over 500 employees (listed companies, banks, and insurance companies) to disclose nonfinancial information. In 2018, these companies issued the first annual reports in accordance with this Directive. In March 2018, the Commission published an action plan on financing for sustainable growth. The aim of this plan was to reorient capital towards sustainable investment, manage financial risks arising from climate change and other environmental and social problems. Additionally, integrated reporting proposed by the International Integrated Reporting Committee (IIRC) has grown significantly over the last decade. Other entities such as the Global Reporting Initiative (GRI), the Climate Disclosure Standards Board (CDSB), and the Sustainability Accounting Standards Board (SASB) have issued guidelines that aim to improve sustainability disclosures. Thus, this Special Issue aims to publish research that deals with sustainability reporting and its developments in recent years.





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