

Sustainability Disclosure: State of the Art and New Directions (Studies in Managerial and Financial Accounting)



This volume presents the evolutionary path of Corporate Social Disclosure (CSD), or sustainability disclosure, which is the set of tools and information that companies have to produce in order to be accountable to their stakeholders. Particular emphasis is given to the Integrated Reporting (IR), the most recent proposal about CSD, with the aim to identify key practical implications for companies and present performance measurement and control frameworks. The issues discussed in the book are of interest for both academics and practitioners, involved in researching, designing and managing sustainability performance measurement and communication systems.

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