
Corporate responsibility reporting according to Global Reporting Initiative: an international comparison

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Abstract

The Global Reporting Initiative (GRI) is an organization that has managed to impose its reporting practices on corporate responsibility among large transnational companies. The model proposed by GRI is based on the supposed convergence between the economic, social and environmental dimensions of sustainable development. This convergence can be presumed at macroeconomic level, but at the level of enterprises, the three dimensions are often divergent. By analyzing the structure of reports included in the GRI database, our article aims to identify the factors that impact on company's behavior in the corporate responsibility reporting process. In addition, our research invites to answer the following question: is it not possible that these reports attempt to exaggerate company environmental and social performance, rather than to cause a change in their conduct?

Keywords: GRI, OECD, corporate reporting, corporate social responsibility, empirical study

JEL Classification: M14, M48

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