
The Content Analysis of Reporting on Sustainable Development Goals

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Abstract

The epitome of sustainable development resides in the process of transformation through which resource exploitation, investment direction, technological development orientation, and institutional changes are in harmony and lead to the enhancement of the potential to meet present and future human needs and aspirations, based on the motto “Leaving no one behind” (UN, 2015). This is materialised into the 2030 Agenda for Sustainable Development, “Transforming Our World”, defined by 17 Sustainable Development Goals (SDGs) with 169 related targets. The objective of the present research consists in addressing the need to determine to what extent a sample of companies listed on Bucharest Stock Exchange (BSE) in the Premium Tier, and operating in different industry sectors, disclose information related to SDGs in their annual reporting. This investigation covers the period 2017 – 2019. The longitudinal analysis points out the progress in implementing the SGs throughout the three years, whereas the cross – industry analysis underlines the similarities and differences in disclosing generated by the industry sectors. It is envisaged that the findings of this study are to increase awareness and stimulate debate among businesses, government and regulatory agencies, civil society members, and other stakeholders on aspects referring to sustainable development and the SDGs.

Keywords: Sustainable Development Goals (SDGs), Romania, content analysis, listed companies, longitudinal analysis, cross-industry analysis

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