



SFB/Transregio 266

ACCOUNTING FOR TRANSPARENCY

Research on Corporate Transparency Element 21: Non-Financial Reporting - Institutions

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What is non-financial reporting?

- All regulated disclosures that are not linked to financial statements and related disclosures
- Related voluntary disclosures
- Varying and overlapping terminology
 - ESG reporting: environmental, social and governance issues
 - CSR reporting: corporate social responsibility reporting
 - Sustainability reporting
- Other related disclosures (work safety, affirmative action, lobbying) are manifold and partly regulated

Players on the non-financial reporting playground

