About the Book

This volume draws together contemporary topics, themes and methodologies in the field of sustainability reporting and assurance to reveal how sustainability information is actually used, interpreted and processed by internal and external users. The volume covers the following topics: 1 value relevance of sustainability information; 2 methodology and performance of Socially Responsible Investment funds; 3 the current regulatory environment for both professional and legislative corporate sustainability reporting, and the case for more comprehensive systematic regulation 4 the role and effectiveness of shareholder activism in promoting improved sustainability practices among corporations; 5 accounting challenges of the carbon economy in developed and developing nations; 6 developing a theoretical framework for understanding the links between sustainability strategy, accounting and communication; 7 recent empirical evidence on how organisations collect, measure and integrate sustainability information for internal decision-making tasks; 8 understanding how to rank and rate the quality of corporate reporting from a sustainability perspective; 9 audit and assurance of sustainability information.