

## Abstract

**Title :** Nachhaltigkeitsberichterstattung im österreichischen Gesundheitsbereich

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Sustainable development is increasingly important for many different sectors including the health care system. It describes the ability to meet present environmental, economic and sociopolitical needs without compromising the ability of future generations to meet their own needs. Health is both as a result and a precondition an important target dimension of sustainable development. Referring to this, hospitals as the main actors in the health care system can have a great impact on sustainable development. Furthermore, the development of the Austrian health care system concerning demographic aging, environmental and financing problems, trend of privatization and economization etc. fosters that hospitals are dealing more and more with sustainability. Consequently in the Austrian health care sector sustainability communication and the use of sustainability reporting as a tool are initial trends to disclose sustainability performance for stakeholders to improve transparency and credibility.

The main focus of this paper is to analyze the present relevance of sustainability and the use of sustainability reporting in the Austrian health care sector, which concentrates on the hospital sector due to higher importance. The theoretical framework as the basis for some approaches to solve the empirical findings includes the legitimacy theory, the stakeholder theory and the principal agent theory. At first the relevance of sustainability for hospitals and the theoretical characteristics of sustainability reporting have been discussed. Next follows the empirical study, which is based on two different methods. An analysis of published sustainability reports of Austrian hospitals enables the first fundamental empirical findings concerning differences and common characteristics of the content and the quality of the reports. Furthermore, in this paper interviews have been conducted in Austrian hospitals.

In the Austrian hospital sector environmental reporting is more common than sustainability reporting. That is the reason why sustainability reporting is not implemented as professional as in other business sectors. The main findings of the empirical research are an ecology orientation, a low stakeholder-orientation, a low report quality and a low integration of a comprehensive sustainability concept. The developed guidance is based on the basic idea of a comprehensive integration of a sustainability concept in hospitals in order to enable a systematic sustainability reporting. Other recommendations such as stakeholder engagement, stakeholder dialogue, standardization and rankings should be perceived as measures to improve the content and quality of the reports. In general, the hospital sector is confronted with a dynamic development, which will lead to a higher relevance of sustainability reporting in future.