

## 2.3 Sustainability Reporting for SMEs: Country Case Study Austria

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The study "Sustainability Reporting for SMEs: Country Case Study Austria" provides a situation report based on expert surveys of relevant stakeholders. The key stakeholders were interviewed by phone using a pre-defined questionnaire (one personal interview). The second chapter shows the results of the survey. In chapter 2.1 the interviewees are listed. Chapters 2.2 to 2.5 show the main results of each question. A comparison of the interviews is shown in chapter 2.6 in tabular form. Attached are the questionnaires for each interviewee in German language. The questionnaires aim to assess the (policy) landscape on SME sustainability reporting policies with the aim of identifying trends and best practices. GRI – the Global Reporting Initiative and the Group of Friends of Paragraph 47 are the clients for the survey. The survey took place in October and November 2017.

CSR and sustainability reports are not the only "royal road" of CSR communication. Small companies can demonstrate its CSR approach in just a few lines in a corporate mission statement. CSR is a continuous process of improvement - therefore it can be usefully for leadership and the communication within the SME to work on an individual progress report.

The survey clearly shows that the question of sustainable business management is only an issue for SMEs if it provides a direct benefit. This benefit results from the competitive situation for certain products and or in specific industries or also for intrinsic motives of the owners (family businesses). If there is no clear benefit for SMEs, the effort in terms of time and money does not pay off for creating a sustainability report. The financial institutions have guidelines for the credit rating and, at most, take a positive note of a sustainability report. An advantage in terms of financing does not result for the SMEs. The public sector could accelerate the development towards sustainable corporate governance through special incentives for SMEs. At present, however, no national sustainability strategy is foreseeable.