

Abstract

Titel: Nachhaltigkeitsreporting von NPOs im deutschsprachigen Raum

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Sustainability and sustainable development are increasingly becoming a central part in modern society. Its main focus has to be to ensure the future development in compliance with environmental, economic and social foundations so that future generations will not have any restrictions in meeting their goals. Also for nonprofit-organizations sustainability is a particularly important aspect due to their functions for society, their limited tangible and intangible resources and the assumption of areas of responsibility of the public sector. In addition, nonprofit-organizations often obtain significant donations. Consequently there arise aspirations to an application of sustainable corporate communication and sustainability reporting.

The main focus of this paper is to analyse the current dissemination and importance of sustainability reporting in nonprofit-organizations. The paper itself focuses on Austria, Germany and Switzerland because thus an overview of the German-speaking countries can be given. Through the existing literature the relevance of sustainability reporting in the nonprofit sector was analysed in advance before in the empirical part an attempt was made to find evidence for the statements found in literature. By means of a document analysis, which was developed based on the GRI guidelines, the publications of the organizations were examined with regard to similarities and differences concerning the reporting practices.

The results show that the dissemination and application of sustainability reporting in nonprofit-organizations are just beginning to be taken note of. This perception results primarily from the fact that in all three examined countries only 14 organizations were found which created separate sustainability reports. However, it must be said that even with these organizations comparability was hardly given due to the different reporting levels and the discontinuous reporting periods. Sustainability reporting in nonprofit-organization concerning professionalism is still at the beginning; however, it can be assumed that the preparation of sustainability reports per se wastes resources that should be better used for the primary goals of the organizations.