

The Organizational Structuring of Sustainability Reporting in Austrian Companies – A Qualitative Empirical Analysis

Elisabeth Nußböck

Abstract

Also in Austria companies currently face high demands concerning their sustainability performance and consequently their sustainability reporting. Due to the existing uncertain legal situation about future obligations for sustainability reporting and the absence of uniform instructions about its arrangement, companies are responsible for finding their own best possible ways of organizing their sustainability reporting processes.

The aim of the diploma thesis is to discuss these challenges of the organizational structuring of sustainability reporting from the perspective of Austrian companies. For the first time, a study investigates the whole internal process of sustainability reporting focused on Austrian companies. A qualitative empirical analysis of the sustainability reporting of eleven Austrian companies shows exemplarily (1) which stages Austrian companies go through within their internal process of sustainability reporting, (2) who is involved in the procedures of sustainability reporting in Austrian companies and how they communicate and (3) how the sustainability reports of Austrian companies are used.

The results of the study show that the importance of sustainability reporting which is explained in the literature can also be seen in Austria. The stages of the sustainability reporting process in the investigated companies are very homogeneous. However, the analysis identified variances in the realization of the different steps. Additionally, the survey revealed many similarities regarding the people who are responsible for the sustainability reporting. In most cases the main responsibility lies with a small group of people that come primarily from sustainability or communication departments. A central role play the individual departments of the companies in collecting data and the corporate management in successfully implementing the entire process. Moreover, the analysis shows a frequent use of sustainability reports for ratings, certificates and awards and also as an instrument of documentation, information, planning as well as communication.