

Exploring the Link between Sustainability Reporting and Sustainability Management: A Conceptual Framework

Diego Pérez-López¹

Ana Moreno-Romero²

Ralf Barkemeyer³

Abstract

Sustainability management and Sustainability Reporting (SR) practices have dramatically increased during the last two decades, raising important questions about the relationship between internal practices and external communication. Previous literature on SR has almost exclusively highlighted the role of institutional and stakeholder pressures in driving its adoption. However, as surveys among reporters also identify internal benefits of SR, its full role for company-level sustainability management remains unclear.

In order to address this question, we develop a framework accounting for four SR configurations, stemming from different levels of relative importance of external and internal motives for SR. A multiple case study involving four large Spanish companies serves to illustrate the framework and to identify company-level factors that act both as enablers and barriers of SR internal relevance. We conclude that motivations for SR, along with such internal factors, decisively influence its contribution to sustainability management.

Keywords (if needed): sustainability reporting, sustainability management, CSR, stakeholder dialogue, organizational fit

¹ Diego Pérez-López

PhD Candidate

Sustainable Organizations Research Group - Grupo de Investigación en Organizaciones Sostenibles (GIOS)

Universidad Politécnica de Madrid.

e-mail: diego.perez.lopez@upm.es

² Ana Moreno-Romero

Associate Professor

Sustainable Organizations Research Group - Grupo de Investigación en Organizaciones Sostenibles (GIOS)

Universidad Politécnica de Madrid.

e-mail: ana.moreno.romero@upm.es

³ Ralf Barkemeyer

Lecturer in Corporate Social Responsibility

Business and Organizations for Sustainable Societies Group - Sustainability Research Institute

University of Leeds

email: r.barkemeyer@leeds.ac.uk