Abstract The main purpose of this exploratory analysis is to understand whether, based on evidence gathered from international best practices selected among corporations which adopt the Global Reporting Initiative guidelines in sustainability reporting (SR), stakeholders are significantly consulted and involved—as international literature would indicate—by assurance providers, during assurance processes of SR. We aim at verifying if this practice—known as stakeholder assurance—is in fact widespread in SR assurance by carrying out empirical research, through content analysis, into a sample of 161 assurance statements of international corporations, in order to test characteristics of any stakeholder assurance implemented.

- Content Type Journal Article
- Pages 1-15
- DOI 10.1007/s10551-011-1044-1
- Authors
- Giacomo Manetti, Department of Business Administration, University of Florence, Via delle Pandette, 9, 50127 Florence, Italy
- Simone Toccafondi, Department of Business Administration, University of Florence, Via delle Pandette, 9, 50127 Florence, Italy

- Journal Journal of Business Ethics
- Online ISSN 1573-0697
- Print ISSN 0167-4544

Read Full Article