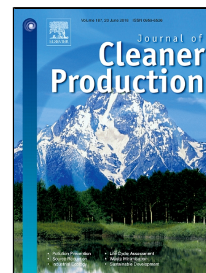


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The Use of Context-Based Environmental Indicators in Corporate Reporting

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Title: The Use of Context-Based Environmental Indicators in Corporate Reporting

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Abstract: The purpose of this paper is to explore the extent to which environmental indicators disclosed in corporate sustainability reports address the broader 'sustainability context' in which companies operate. This was achieved by analyzing the types of environmental performance indicators present in a sample of sustainability reports issued by sustainability leader companies in Canada. The data collected was used to map out the relative frequencies and distributions of context-based and self-referential indicators across the different environmental performance areas addressed in the reports. Context-based indicators address the broader socio-ecological system within which a company operates; self-referential indicators do not. Of the 463 environmental indicators identified, none were found to be context-based. Instead, the reports relied exclusively on absolute indicators (57% of all indicator types identified) and relative indicators (37%) to represent their environmental performance data — as well as two other previously-unstudied categories of non-context indicators. These were labelled equivalent (5%) and benchmark indicators (<2%). The relative proportions of these non-context types were found to differ across the various environmental areas disclosed. This research is one of the first to undertake a complete study of the context-based reporting phenomenon as practiced today. In so doing, it described the extent of self-referential reporting, even among sustainability leader firms. This study also described the indicator strategies that the study companies were using to make the performance data presented more meaningful to the reader, in the absence of context.

Keywords: Indicator; corporate; sustainability; reporting; context; performance measurement; environmental

Abbreviations: CDP: Carbon Disclosure Project
GHG: Greenhouse Gas
GISR: Global Initiative for Sustainability Ratings
GRI: Global Reporting Initiative
UNGC: United Nations Global Compact

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ⁱ An earlier draft of this paper was presented at the 10th conference of the Performance Measurement Association (PMA 2016) in June 2016.

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