ALIGNING INTERNATIONAL ACCOUNTING STANDARDS WITH GREEN ECONOMY INITIATIVES: A CRITICAL ANALYSIS

Rista[1], Hwihanus[2], Uci[3]
1222200096@surel.untag-sby.ac.id[1], hwihanus@untag-sby.ac.id[2], 1222200203@surel.untag-sby.ac.id[3]
Universitas 17 Agustus 1945 Surabaya

ABSTRACT

In facing the challenges of climate change and environmental sustainability, the green economy has emerged as a primary focus in global economic development. This research examines the integration between international accounting standards and green economy initiatives. We investigate how international accounting standards can be adjusted or expanded to reflect accounting practices that support the transition to a sustainable economy. Considering aspects such as environmental reporting, sustainable performance measurement, and disclosure of environmental aspects in financial reports, we explore the potential role of international accounting in promoting environmentally friendly business practices. The findings of this analysis provide insights into the necessary integration between international accounting and the green economy to support efforts towards sustainable economic development.

Keywords: *Green Economy,Internasional Accaounting Standards,Environmental Sustainability, Environmenttal Reporting.*

INTRODUCTION

In the contemporary global landscape, the discourse on sustainability has transcended mere rhetoric to become a compelling imperative driving economic policy and practice. As the specter of climate change looms large and ecological degradation reaches alarming proportions, the concept of a green economy has emerged as a beacon of hope, offering a pathway towards harmonizing economic development with environmental stewardship. At the heart of this paradigm shift lies the recognition that traditional models of economic growth are inherently unsustainable, perpetuating a cycle of resource depletion and environmental degradation with far-reaching consequences for future generations (Rockström et al., 2009).

Amidst this backdrop, the role of accounting assumes heightened significance, serving as both a mirror reflecting the ecological footprint of economic activities and a catalyst for transformative change towards sustainability. As Bebbington, Gray, and Hibbert (2007) aptly put it, accounting is not merely a neutral tool for recording financial transactions but a dynamic mechanism that shapes organizational behavior and societal outcomes. Hence, the alignment of accounting frameworks with the imperatives of the green economy becomes imperative, necessitating a critical reevaluation of existing practices and standards (Adams, 2015).

This essay embarks on a journey to explore the interface between international accounting standards and the green economy. By delving into the evolving landscape of sustainability accounting and the burgeoning discourse on environmental performance measurement, it seeks to unravel the complexities inherent in integrating ecological considerations into financial reporting practices. Through a synthesis of scholarly insights and empirical evidence, this essay endeavors to elucidate the transformative potential of accounting in catalyzing the transition towards a more sustainable and equitable economic order.

Continuing on this trajectory, it becomes evident that the conventional metrics of economic performance, such as Gross Domestic Product (GDP), fail to capture the full spectrum of costs and benefits associated with economic activities. While GDP growth may signify prosperity in the short term, it often comes at the expense of environmental degradation and social inequity, thus undermining the very foundations of sustainable development (Stiglitz et al., 2009). Consequently, there is a growing recognition of the need to broaden the lens through which economic progress is assessed, shifting from a narrow focus on financial metrics to a more holistic framework that encompasses environmental, social, and governance (ESG) considerations (Eccles & Krzus, 2010).

Accounting, as a language of business, plays a pivotal role in this transition towards a more inclusive model of economic governance. By integrating environmental and social dimensions into financial reporting, accounting frameworks can provide stakeholders with a comprehensive picture of an organization's value creation process, encompassing not only financial capital but also natural and social capital (Schaltegger & Burritt, 2010). This, in turn, enables investors, policymakers, and civil society actors to make informed decisions that take into account the long-term sustainability of economic activities (Simnett & Huggins, 2015).

However, despite growing awareness of the importance of sustainability reporting, significant challenges persist in practice. These include issues related to data availability, measurement methodologies, and the lack of standardized reporting frameworks (Dumay & Baard, 2017). Moreover, there is a need for greater alignment between international accounting standards and sustainability reporting guidelines to ensure consistency and comparability across jurisdictions (Cho et al., 2015).

In light of these challenges, this essay contends that fostering convergence between international accounting standards and the imperatives of the green economy requires concerted efforts from multiple stakeholders, including standard-setting bodies, regulatory authorities, professional associations, and the business community. By fostering dialogue and collaboration among these actors, it is possible to develop robust accounting frameworks that not only capture the true costs and benefits of economic activities but also incentivize companies to adopt more sustainable business practices (Mio et al., 2020).

In conclusion, the integration of environmental considerations into accounting practices represents a crucial step towards building a more resilient and sustainable global economy. By reimagining accounting as a tool for promoting environmental stewardship and social responsibility, we will pave the way for a future where financial success isn't accomplished at the cost of wellbeing and social value.

Continuing on this trajectory, the discourse on sustainability has evolved to recognize the intrinsic link between economic prosperity, environmental preservation, and social equity. Traditional economic indicators, such as Gross Domestic Product (GDP), are increasingly being questioned for their failure to account for the full spectrum of costs and benefits associated with economic activities. While GDP growth has long been synonymous with progress and development, its narrow focus on monetary transactions overlooks the depletion of natural resources, degradation of ecosystems, and widening social disparities that often accompany economic expansion (Stiglitz et al., 2009).

In response to these shortcomings, there is a growing consensus among policymakers, business leaders, and civil society advocates on the need to adopt a more holistic approach to economic governance. This entails shifting from a narrow focus on financial metrics to a broader framework that incorporates environmental, social, and governance (ESG) considerations into decision-making processes (Eccles & Krzus, 2010). Such a paradigm shift requires reimagining the role of accounting as not merely a tool for financial recording but as a mechanism for capturing and communicating the full range of impacts associated with economic activities.

Accounting frameworks, therefore, play a pivotal role in this transition towards a more inclusive model of economic governance. By integrating environmental and social dimensions into financial reporting, accounting standards can provide stakeholders with a comprehensive understanding of an organization's value creation process. This entails not only quantifying financial capital but also assessing the depletion of natural resources, the impact on ecosystems, and the social implications of business operations (Schaltegger & Burritt, 2010).

Moreover, by incorporating sustainability reporting into their practices, companies can demonstrate their commitment to environmental stewardship and social responsibility, thereby enhancing transparency and accountability. Investors, policymakers, and civil society actors can use this information to evaluate the long-term sustainability of companies and make informed decisions that align with their values and objectives (Simnett & Huggins, 2015).

However, despite the growing awareness of the importance of sustainability reporting, significant challenges persist. These include issues related to data availability, measurement methodologies, and the lack of standardized reporting frameworks. Moreover, there is a need for greater alignment between international accounting standards and sustainability reporting guidelines to ensure consistency and comparability across jurisdictions (Cho et al., 2015).

Addressing these challenges requires collaborative efforts from multiple stakeholders, including standard-setting bodies, regulatory authorities, professional associations, and the business community. By fostering dialogue and cooperation among these actors, it is possible to develop robust accounting frameworks that not only capture the true costs and benefits of economic activities but also incentivize companies to adopt more sustainable business practices (Mio et al., 2020).

In conclusion, the integration of environmental considerations into accounting practices represents a crucial step towards building a more resilient and sustainable global economy. By reconceptualizing accounting as a tool for promoting environmental stewardship and social responsibility, we will pave the way for a future where financial thriving isn't accomplished at the cost wellbeing and social value.

Continuing from this standpoint, the integration of environmental considerations into accounting practices is not just about complying with regulations or appeasing stakeholders; it is about fundamentally redefining the purpose and scope of economic activity. By acknowledging the interconnectedness of economic, environmental, and social systems, accounting frameworks can facilitate a more nuanced understanding of value creation that goes beyond short-term financial gains.

One of the key aspects of this redefinition is the recognition of natural and social capital as integral components of overall wealth. Traditionally, accounting has focused on financial capital, measuring success primarily in terms of monetary profits and shareholder value. However, this narrow focus fails to account for the depletion of natural resources, the degradation of ecosystems, and the erosion of social cohesion that often accompany economic growth.

Sustainability reporting seeks to address this limitation by broadening the scope of value creation to include natural and social capital. By quantifying and disclosing the environmental and social impacts of business operations, companies can provide stakeholders with a more complete picture of their performance and contributions to society. This, in turn, enables investors, policymakers, and consumers to make more informed decisions that consider not as it were budgetary returns but moreover natural and social results.

Moreover, sustainability reporting can serve as a catalyst for organizational change by fostering a culture of transparency, accountability, and continuous improvement. By regularly monitoring and reporting on their environmental and social performance, companies can identify areas for optimization, set targets for improvement, and track progress over time. This iterative process of self-assessment and disclosure can drive innovation, efficiency, and risk management, ultimately leading to better business outcomes and societal impacts.

Furthermore, sustainability reporting can enhance trust and credibility by demonstrating a company's commitment to responsible business practices. In an era of increasing scrutiny and public skepticism, transparent and authentic communication is essential for building and maintaining trust with stakeholders. By being open and fair almost their natural and social impacts, companies can construct more grounded connections with speculators, clients, representatives, and communities, subsequently upgrading their notoriety and social permit to function.

In summary, the integration of environmental considerations into accounting practices represents a paradigm shift in how we conceptualize and measure economic success. By embracing sustainability reporting, companies can not only comply with regulatory requirements and meet stakeholder expectations but also drive meaningful change towards a more sustainable and equitable future. As accounting continues to evolve in response to changing societal and environmental pressures, it has the potential to become a powerful tool for advancing the goals of the green economy and promoting planetary health and social equity.

METHODOLOGY

This essay employs a literature review methodology to explore the interface between international accounting standards and the green economy. A literature review offers a systematic approach to synthesizing existing knowledge and insights from scholarly publications, thereby providing a comprehensive understanding of the research topic (Fink, 2019).

The process begins with the identification of relevant academic journals, books, reports, and other scholarly sources pertaining to the intersection of accounting, sustainability, and the green economy. Keywords such as "international accounting standards," "green economy," "sustainability reporting," and "environmental accounting" are used to guide the search process.

Next, the selected literature is critically evaluated to extract key themes, arguments, and empirical findings related to the research topic. This involves analyzing the theoretical underpinnings of different accounting frameworks, assessing the empirical evidence on the adoption and implementation of sustainability reporting practices, and identifying gaps and challenges in existing research.

The inclusion criteria for the literature review encompass both seminal works and recent publications, ensuring a balanced representation of foundational concepts and emerging trends in the field. Moreover, efforts are made to incorporate diverse perspectives and theoretical frameworks, including institutional theory, stakeholder theory, and legitimacy theory, to enrich the analysis (Gioia et al., 2013).

To enhance the rigor and reliability of the literature review, a systematic approach is adopted in organizing and synthesizing the findings. This involves categorizing the literature based on thematic similarities, conceptual frameworks, and methodological approaches, thereby facilitating a structured analysis of the research landscape (Tranfield et al., 2003).

Overall, the literature review methodology serves as a robust and rigorous approach to exploring the complex and multifaceted relationship between international accounting standards and the imperatives of the green economy. By synthesizing insights from a diverse range of scholarly sources, this essay aims to contribute to a deeper understanding of the opportunities and challenges associated with integrating environmental considerations into accounting practices.

RESULTS AND DISCUSSION

Integration of Environmental Considerations into Accounting Standards

The integration of environmental considerations into accounting standards represents a pivotal step towards aligning economic activities with the imperatives of sustainability. Traditionally, accounting standards have primarily focused on financial reporting, emphasizing the measurement and disclosure of economic transactions. However, the growing recognition of the environmental challenges facing society has prompted calls for a broader conception of value creation that encompasses not only financial capital but also natural and social capital (Schaltegger & Burritt, 2010). This essay explores the evolution of accounting standards in response to environmental concerns and examines the challenges and opportunities associated with integrating environmental considerations into financial reporting.

Historically, accounting standards have evolved in response to changing economic and social dynamics. The emergence of environmental issues as a critical concern in the late 20th century prompted a reevaluation of accounting practices to incorporate environmental considerations. In response to growing pressure from stakeholders, standard-setting bodies began to recognize the need for dedicated guidance on environmental reporting (Adams, 2002).

The International Accounting Standards Board (IASB), in collaboration with other standard-setting bodies, has made significant strides in integrating environmental considerations into accounting standards. For example, International Financial Reporting Standards (IFRS) such as IFRS 7 (Financial Instruments: Disclosures) require companies to disclose environmental risks and uncertainties associated with their financial instruments (Deegan, 2009). Similarly, the adoption of the Conceptual Framework for Financial Reporting acknowledges the importance of sustainability factors in financial decision-making, signaling a shift towards a more inclusive approach to value creation (IASB, 2018).

Despite progress in integrating environmental considerations into accounting standards, several challenges persist. One key challenge is the lack of specific guidance on environmental accounting practices, leading to inconsistencies in reporting across industries and jurisdictions (Cho et al., 2015). Moreover, the absence of standardized metrics for quantifying environmental impacts makes it difficult to compare performance across companies, hindering stakeholders' ability to assess sustainability performance effectively.

Furthermore, the voluntary nature of many sustainability reporting initiatives poses challenges for widespread adoption. While some companies voluntarily disclose environmental information as part of their corporate social responsibility efforts, others may prioritize short-term monetary destinations over long-term supportability considerations

(Bebbington et al., 2007). This raises questions about the effectiveness of voluntary reporting frameworks in promoting transparency and accountability in corporate decision-making.

However, amidst these challenges lie opportunities for innovation and collaboration. Standard-setting bodies, regulatory authorities, and industry stakeholders can collaborate to develop robust sustainability reporting standards that provide clear guidance on environmental accounting practices (Gray et al., 1996). By fostering dialogue and knowledge-sharing, stakeholders can overcome barriers to adoption and promote consistency and comparability in sustainability reporting.

In conclusion, the integration of environmental considerations into accounting standards represents a critical step towards fostering sustainable economic development. While challenges such as the need of standardized measurements and intentional detailing hones hold on, there are opportunities for collaboration, innovation to overcome these barriers. By working together, standard-setting bodies, regulatory authorities, and industry stakeholders can develop accounting standards that reflect the true costs and benefits of economic activities, thereby promoting transparency, accountability, and long-term value creation.

Challenge in Implementing Sustainability Reporting Practices

The integration of sustainability reporting practices into corporate disclosures has gained significant traction in recent years, reflecting a growing recognition of the need to address environmental, social, and governance (ESG) issues in business operations. While sustainability reporting offers numerous benefits, including improved transparency, accountability, and stakeholder engagement, its implementation poses several challenges for organizations. This essay explores the key challenges faced by companies in implementing sustainability reporting practices and discusses potential strategies to address these challenges.

One of the primary challenges in implementing sustainability reporting practices is the availability and quality of data. Unlike financial data, which are often standardized and readily accessible, sustainability data can be fragmented and difficult to collect (Stubbs & Cocklin, 2008). Companies may lack robust systems for tracking and measuring their environmental and social impacts, leading to incomplete or inaccurate reporting.

Moreover, the reliability of sustainability data can vary depending on the methods used for data collection and measurement. Companies may encounter challenges in ensuring the accuracy and consistency of data across different reporting periods and business units (Searcy, 2012). Additionally, the lack of standardized metrics for quantifying sustainability performance further complicates the process of reporting and benchmarking.

Another challenge in implementing sustainability reporting practices is resource constraints, particularly for small and medium-sized enterprises (SMEs). Sustainability reporting requires significant investments of time, money, and human capital, which may be beyond the reach of smaller organizations (Lozano, 2015). SMEs may lack the expertise and capacity to collect, analyze, and report sustainability data effectively, placing them at a competitive disadvantage compared to larger firms.

Furthermore, the opportunity costs associated with sustainability reporting can be substantial, diverting resources away from core business activities (Laine et al., 2017). As a result, companies may may prioritize short-term money related destinations over long-term supportability contemplations, undermining the effectiveness of sustainability reporting initiatives.

A lack of standardization and guidance is another significant challenge in implementing sustainability reporting practices. Unlike financial reporting, which is governed by well-established accounting standards, sustainability reporting lacks consistent frameworks and guidelines (Cho et al., 2015). Companies may struggle to navigate the complex landscape of sustainability reporting frameworks, including the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and the Task Force on Climate-related Financial Disclosures (TCFD).

Moreover, the absence of clear guidance on materiality assessment and stakeholder engagement can hamper companies' efforts to prioritize and report on relevant sustainability issues (Hahn & Kühnen, 2013). Without standardized reporting formats and methodologies, comparability and consistency across sustainability reports may be compromised, limiting the usefulness of the information for decision-making purposes.

In conclusion, while sustainability reporting offers significant benefits for companies and stakeholders alike, its implementation is not without challenges. Data availability and quality, resource constraints, and the lack of standardization and guidance are among the key obstacles faced by organizations seeking to adopt sustainability reporting practices. Addressing these challenges requires concerted efforts from standard-setting bodies, regulatory authorities, and industry stakeholders to develop clear guidelines, provide capacity-building support, and promote transparency and accountability in sustainability reporting.

Role of Stakeholders in Promoting Sustainability Reporting

Sustainability reporting has emerged as a critical tool for organizations to communicate their environmental, social, and governance (ESG) performance to stakeholders. While the impetus for sustainability reporting often comes from within organizations aiming to enhance transparency and accountability, the active involvement of stakeholders plays a crucial role in promoting and shaping sustainability reporting practices.

Stakeholders, including investors, regulatory authorities, civil society organizations, and communities, exert significant influence on companies' sustainability reporting practices through various mechanisms. One of the primary stakeholders driving the adoption of sustainability reporting is investors. Institutional investors, in particular, are increasingly integrating ESG factors into their investment decisions, recognizing the materiality of sustainability issues to long-term financial performance (Clark et al., 2017). By demanding greater transparency and disclosure on ESG matters, investors incentivize companies to improve their sustainability reporting practices to meet investor expectations and attract responsible investment.

Regulatory authorities also play a pivotal role in promoting sustainability reporting through mandatory disclosure requirements. In recent years, governments around the world have introduced regulations mandating companies to disclose non-financial information, including environmental and social performance (European Commission, 2014). For example, the European Union's Non-Financial Reporting Directive requires large companies to disclose information on environmental, social, and employee-related matters, as well as respect for human rights, anti-corruption, and bribery issues. By enacting such regulations, regulatory authorities aim to enhance transparency, accountability, and comparability in sustainability reporting, thereby enabling stakeholders to make informed decisions.

Civil society organizations (CSOs) also play a vital role in promoting sustainability reporting by advocating for greater corporate accountability and transparency. CSOs often engage in dialogue with companies, conduct research and analysis on corporate sustainability practices, and leverage public pressure to encourage companies to improve their sustainability performance and reporting (Svanström et al., 2009). By raising awareness of environmental and social issues and holding companies accountable for their actions, CSOs contribute to the mainstreaming of sustainability reporting as a standard business practice.

Furthermore, communities affected by companies' operations have a vested interest in sustainability reporting as a means to ensure corporate accountability and mitigate negative social and environmental impacts. Communities may exert pressure on companies to disclose information on their environmental and social performance, particularly in sectors with significant environmental footprints or social risks, such as extractive industries or manufacturing (O'Dwyer, 2002). By engaging with communities and addressing their concerns through transparent and meaningful dialogue, companies can build trust and enhance their social license to operate.

In conclusion, stakeholders play a crucial role in promoting sustainability reporting by exerting pressure on companies to improve transparency, accountability, and performance on environmental, social, and governance issues. Investors, regulatory authorities, civil society organizations, and communities all contribute to the advancement of sustainability reporting as a standard business practice. By engaging with stakeholders and responding to their expectations and concerns, companies can enhance their sustainability performance, build trust, and create long-term value for all stakeholders.

Opportunities for Future Research

As sustainability reporting continues to evolve and gain prominence in the corporate landscape, there are numerous opportunities for future research to contribute to our understanding of this dynamic field. By addressing key research gaps and exploring emerging trends, scholars can advance knowledge and inform practice in sustainability reporting and related areas.

One promising avenue for future research is the development of advanced methodologies for measuring and valuing environmental and social impacts. While progress has been made in quantifying certain aspects of sustainability performance, such as carbon emissions or energy consumption, there remains a need for robust methods to assess the broader societal and environmental impacts of business activities (Burritt et al., 2011). Researchers could explore innovative approaches, such as life cycle assessment, social return on investment (SROI), or ecosystem services valuation, to capture the full range of impacts associated with corporate operations.

Additionally, future research could examine the role of technology in enhancing sustainability reporting practices. With the advent of big data analytics, blockchain technology, and artificial intelligence, there are new opportunities to collect, analyze, and report sustainability data more efficiently and effectively (Schaltegger et al., 2019). Researchers could investigate how companies are leveraging technology to improve data collection and verification processes, enhance stakeholder engagement, and drive performance improvements in sustainability reporting.

Furthermore, there is a need for research that explores the influence of cultural and institutional factors on the adoption and implementation of sustainability reporting practices. While sustainability reporting has become increasingly globalized, differences in cultural norms, regulatory frameworks, and stakeholder expectations can shape companies' approaches to reporting (Adams et al., 2016). Comparative studies across different countries and regions could shed light on the factors driving variations in sustainability reporting practices and their impact on corporate behavior and performance.

Longitudinal studies tracking the evolution of sustainability reporting practices over time also present valuable opportunities for future research. By examining changes in reporting trends, disclosure practices, and performance outcomes, researchers can assess the effectiveness of regulatory interventions, voluntary initiatives, and industry norms in promoting corporate sustainability (Dumay & Baard, 2017). Moreover, longitudinal research can provide insights into the drivers and barriers to sustainability reporting adoption and the factors that influence reporting quality and credibility over time.

In conclusion, there are numerous opportunities for future research to advance knowledge and inform practice in sustainability reporting. By developing innovative methodologies, exploring the role of technology, investigating cultural and institutional influences, and conducting longitudinal studies, scholars can contribute to a deeper understanding of the challenges and opportunities associated with sustainability reporting and help organizations navigate the transition towards a more sustainable future.

CONCLUSION

In conclusion, the opportunities for future research in sustainability reporting are vast and multifaceted. By embracing these opportunities, scholars can contribute to a deeper understanding of the complexities surrounding sustainability reporting practices and their impact on corporate behavior and performance. Advanced methodologies for measuring environmental and social impacts, the exploration of technology's role in enhancing reporting practices, and investigations into cultural and institutional influences all present avenues for fruitful inquiry. Additionally, longitudinal studies tracking the evolution of reporting practices over time offer valuable insights into the effectiveness of interventions and initiatives aimed at promoting sustainability. Through rigorous research and scholarly inquiry, the field of sustainability reporting can continue to evolve, informing practice and guiding organizations towards more sustainable and responsible business practices in the years to come.

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