

# ICOR-Audit Control Research Seminar

“The institutionalization of sustainability reporting”

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## Abstract:

*This paper takes the remark made by industry observers that sustainability reporting has become a de facto law for business as its starting point and explores the patterns of diffusion and institutionalization of sustainability reporting, with the aim of contributing to the theorization of how this institution emerged and developed into an accepted activity that, according to the literature, is not providing useful and credible sustainability information. A suggestive explanation is based on the entrepreneurship of the Global Reporting Initiative, but drawing on social accounting and legal constructivism literatures this paper makes a case for broadening the number of institutional actors and structural elements considered in the study of SR institutionalization. The paper proposes new research avenues that would advance in our understanding of whether and how the previous existence of ideas and pragmatic knowledge about reporting created the conditions of possibility for and legitimated SR. The exploration carried out in this paper suggests that, on the one hand, that analogies, carriers, epistemic communities and environmental reporting practices developed pioneer reporting ideas that are essential to understand the rapid development of SR since 1999. On the other hand, the study of carriers, reporters and the design of reporting norms explain the observed instability of SR.*

- **Lille: Room B252**, B-building, second floor (3 rue de la Digue, 59000 Lille)
- **Paris: Visio Room R20**, Socle de la Grande Arche – 92044 Paris La Défense