This book analyzes the relationship between integrated reporting and audit quality within the European context, presenting empirical evidence and drawing on a broad review of the available literature in order to evaluate the ability of integrated reporting to enhance audit risk assessment. Dedicated sections first elucidate the concepts of integrated reporting and audit quality. The main integrated reporting frameworks are compared, the role of integrated reporting within a firm's disclosure is examined, and all aspects of audit risk are discussed. The key question of the impacts of integrated reporting on the components of audit risk is then addressed in detail, with reference to empirical findings, their practical implications, and their limitations. The concluding section explores the future of corporate reporting and the development of the next integrated reporting framework and summarizes the insights that the analysis in the book offers into the relationship between integrated reporting and audit quality in the European setting.

Intermediate Financial Theory

This publication is a sequel to the OECD 2015 report on social impact investment (SII), Building the Evidence Base, bringing new evidence on the role of SII in financing sustainable development.

Integrated Reporting and Audit Quality

While emerging market economies do not have a mature market structure yet, there is a need for research on corporate governance practices in these economies from different perspectives, including corporate social responsibility. Corporate Governance and Corporate Social Responsibility: Emerging Markets Focus fills the gap with a collection of high-quality research and policy-based papers addressing these issues, using various market cases as illustrations. Unlike previous books that often focused on one or several emerging markets, this book covers a much broader set of countries and tackles ethical, legal and societal aspects of corporate governance, beyond financial issues. It also discusses how companies work towards best corporate governance practices, particularly, in the aftermath of recent financial and economic crises. Readers will benefit from the wide range of theoretical, empirical, and case analyses, selected with care to reflect cutting-edge corporate governance and corporate social responsibility issues in countries with emerging markets.

Działalność przedsiębiorstwa w obszarach środowiskowym, społecznym i ładu korporacyjnego

**Individual Behaviors and Technologies for Financial Innovations**

This book provides a broad overview of how sustainability reporting has grown, how it is used now and where it is heading. Daily, we read and hear in various media about concepts such as corporate social responsibility (CSR), sustainability reporting, environmental reports, and environmental management systems. Accounting for Sustainability decodes this terminology by providing an accessible introduction to the topic that explores sustainability reporting from an internal and external perspective. It begins with an overview of how sustainability reporting has emerged and why it is important, before moving on to cover definitions of key terms and specific theories and frameworks. Subsequent chapters explore the role of financial management, sustainability standards, accounting communication and capital markets. With learning outcomes and study questions embedded in each chapter, this book will be of great interest to students of sustainability reporting and accounting, as well as practitioners taking related professional accreditations.

**Corporate Governance And Corporate Social Responsibility: Emerging Markets Focus**

**Carbon Finance: A Risk Management View**

This book offers comprehensive examination of research on the relevance of individual behavior and technology to financial innovations. The chapters cover current topics in finance including integrated reporting, people finance, crowdfunding, and corporate networks. It provides readers with an organized starting point to explore individual behaviors and new technologies used in financial innovations. The explicit and growing speed of the spread of new technologies has hastened the emergence of innovation in the field of finance. Topics like the Internet of Things, semantic computing and big data finance are motivating the construction of financial tools that translate into new financial mechanisms. This book strives help readers better understand the dynamic of the changes in financial systems and the proliferation of financial products. Individual Behaviors and Technologies for Financial Innovations is organized in 16 chapters, organized in three parts. Part I has eight chapters that review the research on gender differences in attitudes about risk and propensity to purchase automobile insurance, financial literacy models for college students, wellness and attitude of university students in the use of credit cards, impact of programs income distribution and propensity to remain in employment, financial literacy and propensity to resort to informal financing channels, risk behavior in the use of credit cards by students. Part II reviews the research on financing for startups and SMEs, exploring funding through crowdfunding platform, operating credit unions, and using networks of friends to finance small businesses outside the domestic market. The four chapters of Part III describe contexts of financial innovation in listed companies, including society’s demands on their behavior - we discuss motivations for companies to participate in corporate sustainability indexes, corporate performance through their profile of socially responsible investments, influence of networks of social relations in the formation of boards, and management of companies, and also the precariousness of financial decisions in large companies, as well as the role of the internet in corporate communication with the market.

**Sustainable Investing for Institutional Investors**

The October 2014 issue finds that six years after the start of the crisis, the global economic recovery continues to rely heavily on accommodative monetary policies in advanced economies. Monetary accommodation remains critical in supporting economies by encouraging economic risk taking in the form of increased real spending by households and greater willingness to invest and hire by businesses. However, prolonged monetary ease may also encourage excessive financial risk taking. Analytical chapters examine (1) the growth of shadow banking around the globe, assessing risks and discussing regulatory responses, and calling for a
more encompassing (macroprudential) approach to regulation and for enhanced data provision; and (2) how conflicts of interest among bank managers, shareholders, and debt holders can lead to excessive bank risk taking from society’s point of view, finding no clear relation between bank risk and the level of executive compensation, but that a better alignment of bankers’ pay with long-term outcomes is associated with less risk.

**Research Handbook of Finance and Sustainability**

This monograph provides an overview of key papers in the corporate sustainability literature and directions for future research. It is structured on three key themes: measuring, managing and communicating corporate sustainability performance.

**Socially Responsible Investment**

Targeting readers with backgrounds in economics, Intermediate Financial Theory, Third Edition includes new material on the asset pricing implications of behavioral finance perspectives, recent developments in portfolio choice, derivatives-risk neutral pricing research, and implications of the 2008 financial crisis. Each chapter concludes with questions, and for the first time a freely accessible website presents complementary and supplementary material for every chapter. Known for its rigor and intuition, Intermediate Financial Theory is perfect for those who need basic training in financial theory and those looking for a user-friendly introduction to advanced theory. Completely updated edition of classic textbook that fills a gap between MBA- and PhD-level texts Focuses on clear explanations of key concepts and requires limited mathematical prerequisites Online solutions manual available Updates include new structure emphasizing the distinction between the equilibrium and the arbitrage perspectives on valuation and pricing, and a new chapter on asset management for the long-term investor

**The Impact of ESG Performance on Cost of Debt Via Credit Risk. A Case for Sustainability-Linked Loans in Europe**

A comprehensive guide to socially responsible investing (SRI) With concerns about climate change increasing among investors, many are looking for ways investments that offer positive social as well as monetary returns. This book explores SRI for institutional investors and trustees, including investment strategies, risk and returns, market data, regulatory frameworks, and more. It covers all investment classes, including bonds, equities, real estate, commodities, and more, and provides in-depth views on SRI-relevant asset classes. It

**New Developments in Eco-Innovation Research**

Safety and Reliability of Complex Engineered Systems contains the Proceedings of the 25th European Safety and Reliability Conference, ESREL 2015, held 7-10 September 2015 in Zurich, Switzerland. It includes about 570 papers accepted for presentation at the conference. These contributions focus on theories and methods in the area of risk, safety and

**Socially Responsible Investments**

This second edition of Welcome to GoodCo updates the author's critically acclaimed analysis of how the tools of business are being (and ought to be) used to help tackle the great problems of both the planet and of local communities. In exploring the increasingly politically relevant issue of ‘responsible capitalism’ - and its variations - he asks what it means, where it came from, why politicians are so timid around the issue and what exactly are the obstacles this crusade will have to face. In a world in which businesses of all sizes frequently find some of their practices at odds with the basic principles of their customer or citizen promise, Welcome to GoodCo offers a realistic, commercially hard-nosed approach to reframing business in society.

**Socially Responsible International Business**

**Global Financial Stability Report, October 2014**

The severe consequences of the global financial crisis 2008-2009 and numerous accounting frauds and
financial scandals over the last fifteen years have led to calls for more ethical and responsible actions in all economic activities including consumption, investing, governance and regulation. Despite the fact that ethics in business and corporate social responsibility rules have been adopted in various countries, more efforts have to be devoted to motivate and empower more actors to integrate ethical behavior and rules in making business and managerial decisions. The Research Handbook of Finance and Sustainability will provide the readers but particularly investors, managers, and policymakers with comprehensive coverage of the issues at the crossroads of finance, ethics and sustainable development as well as proposed solutions, while focusing on three different levels: corporations, investment funds, and financial markets.

**Corporate Governance in Emerging Markets**

The OECD Business and Finance Outlook is an annual publication that presents unique data and analysis on the trends, both positive and negative, that are shaping tomorrow’s world of business, finance and investment.

**The Business Case for Corporate Social Responsibility**


**OECD Business and Finance Outlook 2020 Sustainable and Resilient Finance**

Master's Thesis from the year 2020 in the subject Business economics - Investment and Finance, grade: 1,0, Erasmus University Rotterdam (Rotterdam School of Management), course: Finance / Sustainable Finance, language: English, abstract: This thesis, graded with summa cum laude, examines the effect of Corporate Social Responsibility (CSR) expressed through Environmental, Social, and Governance (ESG) scores on firms’ cost of debt on two distinct layers with a particular interest on the economic mechanism through which sustainability performance unfolds. Three distinct economic channels for the effect of corporate sustainability on the cost of debt capital are established, namely governance strengths, information asymmetry, and credit risk. The work provides evidence that the latter is primarily responsible for lower debt premia to sustainable borrowers. First, on firm-level, it is shown that superior ESG performance can offset cost of debt by 0.45% for a one standard deviation improvement on ESG performance. In current times of global climate stress with environmental anomalies happening at a daily rate, business actions are understood to play the pivotal role in fighting the most pressing concern in contemporary human history – the transition towards a sustainable economic model. In fact, in order to reach the ambitious sustainability target set by the European Union to reach carbon neutrality by 2050, additional sustainable investments of EUR175 to EUR290 billion are in demand annually. As such, the scaling up of private sector investments entered as key element into the EU Sustainable Finance Action Plan launched by the European Commission in 2018. And although the first climate change bankruptcy with PG&E Corp. failing to meet potential liabilities of around USD30 billion resulting from wildfires already occurred, the need for sustainable adaptation of business practices is erroneously evaluated against hypothetical scenarios or a debatable model of the long-term effects of change.

**The Impact of ESG Performance on Cost of Debt via Credit Risk. A Case for Sustainability-Linked Loans in Europe**

Takes readers through an in-depth examination of many leading industrialized nations and identifies both the drivers that propel corporations towards convergence and the major impediments that stand in the way of convergence. Also examines many mechanisms of convergence such as governance codes, MNCs, and IPOs.

**Organizing in a Digitized World**

Over recent years there has been rapid consumer-led growth in investing in socially responsible companies to the extent that it has had an influence on corporate policies. New regulations recognise the public interest by requiring all pension funds to declare their ethical policy. Investors can no longer just consider the financial aspects of a company before investing but also have to consider the complex world of ethical investments. Should the ethical policy take precedence over the financial aspects? Should policies be inclusive or exclusive? What percentage of a company's income has to come from unacceptable sources before the source is
excluded? Should any exclusion policy also extend to those involved in selling or transporting goods deemed unacceptable? This is the first book to look at socially responsible investment from the perspective of the institutional investor, who will be led through the complex dilemmas of socially responsible investment with practical examples and advice.

**The Balanced Scorecard**

This book explores the diversity of topics, views and perspectives focused on the relationship between information systems, organizations and managerial control. It brings together theories and practices by a diverse group of scholars working in different disciplines: organization, management, accounting, information systems development, human-computer interaction. The volume is divided into three sections, each one focusing on a specific theme: organizational change, innovation and information and communication technologies; organizational control, accounting and information systems; information, knowledge and project management practices. The book is based on a selection of the best research papers - original double blind peer reviewed contributions of the annual conference of the Italian chapter of AIS, held in Milan, Italy in December 2013.

**Socially Responsible Finance and Investing**

This Palgrave Pivot aims to build a bridge between corporate social responsibility (CSR) and sustainable finance in financial markets. It investigates classic CSR topics in the light of a modern conception of sustainability. The first part emphasizes four relevant topics in the CSR panorama of financial institutions: banks remuneration practices; human capital disclosure; the impact of environmental performance on banks, and finally, the institutional investors’ attitude towards socially responsible investments (SRIs). The second part explores CSR practices within the financial markets and discusses risk-return profiles of SRI and non-SRI indexes in different time frames. It investigates whether thematic social responsible funds obtain different risk-return than traditional funds, and finally, assesses whether equity crowdfunding could foster social innovation. This book is aimed at scholars and students who are interested in social impact investing and practitioners involved in the social impact market.

**The Routledge Handbook of Responsible Investment**

Acting in a socially-responsible manner has become a crucial success factor for many international firms due to the highly complex, competitive, and volatile global environment in which they operate. This book will contribute new ideas, contemporary knowledge, and original research to the area of socially-responsible international business, and offers challenging directions for future research. Topic covered range from global environmental influences on acting in a socially-responsible way; foreign buyer reactions to responsible business and international market targeting to development of socially-responsible international business strategies.

**Corporate Social in Emerging Economies**

Corporate governance can be considered as an environment of trust, ethics, moral values, and confidence as a synergistic effort of all the constituent parts, including stakeholders, the public, service providers, and the corporate sector. The actions of an organization and the consequences of those actions has become increasingly concerned with corporate governance. As such, it is essential to examine the latest concepts and trends that can lead to the development of effective models for corporate boards. Transforming Corporate Governance and Developing Models for Board Effectiveness is an essential reference source that contains forward-thinking research intended to facilitate effective, entrepreneurial, and prudent management that can deliver the long-term success of the company. The book discusses the different theories and practices surrounding boards of directors’ responsibilities and innovative strategies for the governance of their companies that allow them to become and remain successful. Highlighting topics that include board diversity and independence, business ethics, and family business governance, this book is intended for corporate boards, board of directors, executives, managers, business professionals, academicians, researchers, policymakers, and students.

**Corporate Sustainability**

Invaluable guidance for complete integration of sustainability into reporting and performance management.
systems Global businesses are under close scrutiny from lawmakers, regulators, and their diverse stakeholders to focus on sustainability and accept responsibility for their multiple bottom line performance. Business Sustainability and Accountability examines business sustainability and accountability reporting and their integration into strategy, governance, risk assessment, performance management and the reporting process. This book also highlights how people, business and resources collaborate in a business sustainability and accountability model. Looks at business sustainability and accountability reporting and assurance and their incorporation into the reporting process. Focuses on how the business sustainability and accountability model are impacted by the collaboration of people, business, and resources. Presents laws, rules, regulations, standards and best practices relevant to business sustainability performance, reporting and assurance. Organizations worldwide recognize the importance of all five EGSEE dimensions of sustainability performance and accountability reporting. However, how to actually assess sustainability risk, implement sustainability reporting, and obtain sustainability assurance remain a major challenge and best practices are evolving. Straightforward and comprehensive Business Sustainability and Accountability hits on all of the hottest topics around sustainability including multiple bottom line (EGSEE) performance and reporting, related financial and non-financial key performance indicators (KPIs), business social responsibility and environmental reporting.

**Economic Change in Asia**

Over the last few decades, emerging markets have increased their share in world GDP and have come to play a prominent and growing role in global business. Their period of impressive growth was triggered by major global advances such as economic liberalization and governance reforms and deregulation. As governments and policy makers have permitted global competition from the more advanced, developed world, the prospect of millions of consumers in developing countries not only encourages locals to start businesses, but also appeals to multinational enterprises overseas. The growing presence of emerging markets on the world stage has not been left unnoticed and many investors have contributed significant amounts of capital with the hope of receiving major financial gains. In this context, emerging markets are particularly facing sustainability challenges due to their fast growing pace and fuzzy or inexistent sustainability regulations. Corporate Social Responsibility in Emerging Economies represents a realistic critical overview of the state of affairs of CSR in the context of an emerging economy. It is an accessible and comprehensive diagnostic point of reference for the academic world as well as for policy makers. The topic of CSR is highly relevant for the business world and a challenging subject for the theory and literature. This is a unique book that offers new empirical insights for policy makers and scholars of the fields of CSR, Business Ethics, Organizational Studies and related disciplines.

**Social Impact Investment 2019 The Impact Imperative for Sustainable Development**

**Unternehmensreputation und Reputationsrisiken im Bankgeschäft**

Eco-innovations are crucial for reducing the environmental damages arising from economic activities, and are one of the main drivers of a successful transition towards sustainable development and remedying essential climate change problems. This book provides an overview of recent advances in the rapidly growing field of eco-innovation research, adopts an interdisciplinary perspective and outlines the main future developmental trends. A broad range of topics are addressed, including a bibliometric analysis of eco-innovation research, the relationship between eco-innovation and corporate sustainability, eco-innovation system analysis, new evidence on the economic effects of eco-innovation, and the relevance of policy and policy mixes for eco-innovation activities. The book is dedicated to Klaus Rennings, one of the most important representatives of this field, who unexpectedly passed away in September 2015.

**The Top 1,500 Companies**

This book fills the gap between theories and practices of corporate governance in emerging markets by providing the reader with an in-depth understanding of governance mechanisms, practices and cases in these markets. It is an invaluable resource not only for academic researchers and graduate students in law, economics, management and finance but also for people practicing governance such as lawmakers, policymakers and international organizations promoting best governance practices in emerging countries. Investors can benefit from this book to better understand of these markets and to make judicious investment decisions.
The Convergence of Corporate Governance

This book examines the relationship between digital innovations on the one hand, and accounting and management information systems on the other. In particular it addresses topics including cloud computing, data mining, XBRL, and digital platforms. It presents an analysis of how new technologies can reshape accounting and management information systems, enhancing their information potentialities and their ability to support decision-making processes, as well as several studies that reveal how managerial information needs can affect and reshape the adoption of digital technologies. Focusing on the four major aspects data management, information system architecture, external and internal reporting, the book offers a valuable resource for CIOs, CFOs and more generally for business managers, as well as for researchers and scholars. It is mainly based on a selection of the best papers - original double blind reviewed contributions - presented at the 2015 Annual Conference of the Italian Chapter of the Association for Information Systems (AIS).

Transforming Corporate Governance and Developing Models for Board Effectiveness

"One Report" refers to an emerging trend in business taking place throughout the world where companies are going beyond separate reports for financial and nonfinancial (e.g., corporate social responsibility or sustainability) results and integrating both into a single integrated report. At the same time, they are also leveraging the Internet to provide more detailed results to all of their stakeholders and for improving their level of dialogue and engagement with them. Providing best practice examples from companies around the world, One Report shows how integrated reporting adds tre.

Research on Corporate Sustainability

Welcome to GoodCo

A detailed look at the role of social responsibility in finance and investing The concept of socially responsible finance and investing continues to grow, especially in the wake of one of the most devastating financial crises in history. This includes responsibility from the corporate side (corporate social responsibility) as well as the investor side (socially responsible investing) of the capital markets. Filled with in-depth insights and practical advice, Socially Responsible Finance and Investing offers an important basis of knowledge regarding both the theory and practice of this ever-evolving area of finance. As part of the Robert W. Kolb Series in Finance, this book showcases contributed chapters from professionals and academics with extensive expertise on this particular subject. It provides a comprehensive view of socially responsible foundations and their applications to finance and investing as determined by the current state of research. Discusses many important issues associated with socially responsible finance and investing, like moral hazard and the concept of "too big to fail" Contains contributed chapters from numerous thought-leaders in the field of finance Presents comprehensive coverage starting with the basics and bringing you through to cutting-edge, current theory and practice Now more than ever, we need to be mindful of the social responsibilities of all investment practices. The recent financial crisis and recession has changed the financial landscape for years to come and Socially Responsible Finance and Investing is a timely guide to help us navigate this difficult terrain.

One Report

Profound and conceptual analysis of linkages between CSR and financial performance Overview of recent empirical studies in CSR Econometric analysis of relation between corporate social and firm performance

Reshaping Accounting and Management Control Systems

Mastering climate change has been recognised as a major challenge for the current decade. Besides the physical risks of climate change, the accompanying economic risks are substantial. Carbon Finance: A Risk Management View provides an in-depth analysis of how climate change will affect all aspects of financial markets and how mathematical and statistical methods can be used to analyse, model and manage the ensuing financial risks. There is a focus on the transition risk (termed carbon risk), but also a discussion of the impact of physical risks (as these risks are closely entangled) on the way to low carbon economies. This is a valuable overview for readers seeking an analysis of carbon risks from the perspective of financial risk management, utilising quantitative risk management tools.
**Impact Investing**

Since the 2008 global economic crisis, East Asian economies have faced a number of macroeconomic issues including China’s new growth model, the middle-income trap in developing East Asian countries, and the growing natural fibre market and its socio-economic implications. This book addresses these key topical issues which East Asian economies are facing today. Written by international experts in the area of Asian economics and business, it presents the most recent macroeconomic outlook in the region and then goes on to analyse a number of business corporations and industry-related cases, focussing on the theme of firms’ strategies. Examining the links between environmental and financial performance, corporate social responsibility and the transfer of environmental management, financial accounting standards, the relationship between corporate sustainability activities and corporate profit, and the different cultural approaches towards business ethics, this book provides both practical strategies and new theoretical insights. As such it will appeal to students, scholars and practitioners interested in Asian business and economics.

**Safety and Reliability of Complex Engineered Systems**

W opracowaniu połączono kwestie związane z niefinansowymi wynikami przedsiębiorstw w obszarach środowiskowym, społecznym i ładu korporacyjnego (ESG) oraz zagadnienia z zakresu społecznej odpowiedzialności przedsiębiorstwa (CSR), rozwoju zrównoważonego (SD), inwestowania społecznie odpowiedzialnego (SRI), a także raportowania informacji niefinansowych. Jest ono skierowane zarówno do przedstawicieli środowiska naukowego, jak i do przedsiębiorców, menedżerów, liderów czy specjalistów zajmujących się CSR i rozwojem zrównoważonym, a także informowaniem otoczenia o wynikach niefinansowych przedsiębiorstwa.

**Accounting for Sustainability**

A ground-breaking book on the transformative power of impact investing. This is the first book to chart the catalytic path of this new industry, explaining how it is and can be a positive disruptive force. It shows how impact investing is a transformational vehicle for delivering "blended value" throughout the investment spectrum, giving a single name to a set of activities previously siloed in enclaves, revealing how they are linked within what is becoming a new field of investing. Written by two leaders in the growing field of impact investing, the book defines this emerging industry for participants on all sides of the funding equation (investors, funders and social entrepreneurs). Filled with illustrative examples of impact investing success stories, it reveals how the field can expand in order to address the most critical social and environmental issues of our day. It explores the wide-ranging applications of impact investing as well as entrepreneurial opportunities. The authors do not take a normative approach to argue how investors should behave like an investment guide might but show how entrepreneurial people and institutions are already offering an integrated alternative.

**Freiwillige Veröffentlichung und Prüfung von GRI-Nachhaltigkeitsberichten**

The UN-supported Principles for Responsible Investment initiative has led to around a third of the world’s financial assets being managed with a commitment to invest in a way that considers environmental, social or governance (ESG) criteria. The responsible investment trend has increased dramatically since the global financial crisis, yet understanding of this field remains at an early stage. This handbook provides an atlas of current practice in the field of responsible investment. With a large global team of expert contributors, the book explores the impact of responsible investment on key financial actors ranging from mainstream asset managers to religious organizations. Offering students and researchers a comprehensive introduction to current scholarship and international structures in the expanding discipline of responsible investment, this handbook is vital reading across the fields of finance, economics and accounting.

**Information Systems, Management, Organization and Control**

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