Abstract

Since one of today's business buzzwords is “Sustainability”, an increasingly large number of companies aim to generate a lasting competitive advantage by balancing the value creating process with the social and environmental challenges. Therefore, Corporate Social Responsibility (CSR) appears as the assertive voice in which corporate governance is expressed in terms of sustainable development. The widespread adoption of sustainability reporting (SR) confirms companies' growing awareness of their social responsibilities. The researches previously conducted present mainly two drivers for sustainability reporting. Firstly, it is seen as a communication technique. Secondly, it is a legal obligation, driven by national and international laws. Thus, the credibility of sustainability reporting seems to be relevant to question. The literature review reveals that scholars and practitioners have largely focused on the determinants of this form of communication, used media, content and recipients. Although the reliability of the information has often been questioned, it is the least studied empirically. By adopting internal control mechanisms and privileging external audits, an arsenal of arrangements is used in order to improve the credibility and the transparency of social and environmental information. Through a theoretical and empirical synthesis of the literature exploring the SR research field, this paper answers two major questions: what value for the sustainability reporting and how can their legitimacy be assured? The findings imply that, subjected to various institutional and regulatory pressures, companies tend to adopt societal reporting practices. It is mainly intended to guarantee trust and reliability in the information transmitted to the public.

Keywords: Corporate Social Responsibility, Sustainable Reporting, Control, Legitimacy

1. Introduction

Due to the various changes having occurred in the second half of the 20th century and the explosion of financial, ecological and human scandals at the dawn of the 2000’s, a new reflection on the role of the companies in our modern societies has emerged. The company, considered as an economic and social institution, exerts an influential role on its external
environment through its activities, which can have either positive, negative or neutral influences on the overall society (Attarca and Jacquot, 2005).

As a response, the growing interest in the Corporate Social Responsibility (CSR) field in the institutional, academic and managerial circles, seems to be evident since CSR is mainly defined as “a voluntary integration of societal and ecological concerns with industrial and commercial activities and their relations with all stakeholders”. (Igalens and Joras, 2002, p. 17). CSR is perceived as a voluntary response to the pressures of the institutional environment of the company and as a political willingness of self-regulation.

CSR therefore seems to be a major challenge for all these actors with regard to the development of rating agencies, CSR consulting firms, think tanks on CSR, university training courses on CSR and Sustainable Development (Dejean et al. 2004). This stream has made it possible to integrate ethics in the conduct of the business of the company (Mercier, 1999; 2002) and is a good way for research (Combes, 2005). It reflects in particular the development of the relations between the companies and their stakeholders.

Along with this enthusiasm for CSR, the communication of information with social and environmental significance has increased. To this end, some companies voluntarily publish a dedicated report. Capron and Quairel (2003, p. 2) defined this reporting as “the publication of environmental and social information produced by companies to third parties simultaneously or independently of financial reporting”. However, following the increase in sustainable reporting, questions about the quality and the relevance of this type of communicated information have emerged (Rivière-Giordano, 2007). As Evraert and Lacroix (2005) point out, this expansion of the simultaneously produced information raises a concern of relevance and reliability. On the one hand, stakeholders require something other than simple economic and financial information, and on the other hand, this need is hampered by the difficulties encountered in making reliable a variety of specific information. The desire to increase the reliability of societal reporting and to boost stakeholder’s confidence in sustainable information has led companies to carry out sustainable verifications in order to impose more legitimacy for the company and the CSR commitments.

Thus, through a literature review, the first two parts aim to position this research perspective in the light of previous theoretical and empirical work related to CSR and SR. The third part presents the tools for verifying sustainability information as a response to the reinforcement of the legitimacy of SR.

2. Historical Overview of Corporate Social Responsibility

The review of the literature reflects the ambiguities of the concept of corporate social responsibility. Indeed, the multiplicity of academics and professionals having explored the field of CSR has entailed a complexity in the exact definition of this concept. When considering the direct meaning of CSR, it appears that the term Responsibility is not taken in the sense of obligation since the action is presumed to be a voluntary commitment on the part of the company, implicating consequences on itself and on others.

According to Masaka (2008), a general consent on CSR definition would be almost impossible given that social problems differ from one country to another. Thus, CSR is a very evolving concept.

Historically, the term CSR is derived from the concept of Sustainable Development, introduced by Bowen (1953). The growing evolution of the economic and social scene has made it possible to increase reflection on this term, in line with the new challenges. To this end, the main theories and researchers who proposed a definition of CSR are presented as follows:

Levitt (1979) considered that the company should be concerned with improving its production and increasing its profits by following the market rules and the social problems should be left to the State. With a similar point of view, Friedman (1970, pp. 1-6), described CSR as a doctrine: it is contrary to the principles of the liberal system to impose on the company social actions which constrain it in its quest for profit. For him, collective well-being is guaranteed not by ethical behavior, but by the invisible hand and the free functioning of the market. “It is a fundamentally subversive doctrine. If businessmen have a responsibility other
than that of maximum profit for shareholders, how can they know what it is? Can self-appointed private individuals decide what is in the best interests of society?” This theoretical position holds that any decision-making must have a financial justification which prioritizes the relationship between managers and shareholders. Thus, maximizing the creation of shareholder value is the only guarantee of a timely decision.

As a traditional conceptualization of CSR, Carroll (1979) considers it as the economic, legal, ethical, and discretionary demands that society places on companies such as shareholders, employees, customers, suppliers, laws and regulations, civil society groups, ... Whereas Wood (1991) placed CSR into a comprehensive framework, emphasizing principles guiding responsibility behavior, processes of responsiveness and outcomes of performance, at three levels of analysis: institutional, organizational and individual.

Gendron (2000) argues that social responsibility is not the result of voluntary behavior by the company, but the existence of social control over the company. In response to the demand of individuals, the company is required to behave ethically as a result of its social responsibility.

Concerning the institutional bodies, the World Business Council for Sustainable Development (1998) defined Corporate Social Responsibility as a continuing commitment to economic development. For the European Commission (2011), CSR is “the concept which designates the voluntary integration by companies of social and environmental concerns into their business activities with their stakeholders”. In this sense, the socially responsible company does not only satisfy the applicable legal obligations, but goes beyond that. It invests more in human capital, in its relations with stakeholders and in the protection of the environment.

After the 1990’s, when corporate social and environmental responsibility appeared to be essentially based on general discourses, it is clear that the activity of companies in this field is more organized. Nowadays, the emphasis is on the developed dimension of evaluation and control, through rationalization in terms of indicators, audits, publication of sustainable reports. It presupposes a high focus on the evolution of the company, considering the production of knowledge modalities in interaction with emerging tools (labels, standards, reporting, and audits).

3. Drivers behind Sustainability Reporting

Sustainability reporting was developed in line with the newly asserted and imposed corporate responsibility requirement for companies. The expectations of society, seen before as obvious, now occupy an important place in the debate on sustainable development. Thus, sustainable reporting has seen the light due to the society’s acknowledgment of the growing concerns about the socially responsible behavior of companies.

Perceived as a voluntary engagement, the communication dimension of CSR, referred to as Sustainable or CSR communication plays a major role in the CSR management process (Bodet and Lamarche, 2013). According to Christensen and Cheney (2011, p. 491), it is “the mechanism through which organizations convey their objectives, intentions, avowedly good deed … but a continuous process through which social actors explore, construct, negotiate and modify what it means to be a socially responsible organization”. It is also defined as “the various communication activities, whatever their medium is, delivering a message about the environmental, social or societal commitments of an organization» (Benoit-Moreau et al. 2010).

According to Morsing and Schultz (2006), companies need to involve the stakeholders in a two-way communication process, defined as an ongoing iterative sense-giving and sense-making process. Thus, the Corporate Social Responsibility communication strategies need to be adapted individually, according to the needs and standards of the company and its environment and they are generally separated into internal and external measures.

The objectives of sustainability communication are multiple. For instance, it enables to improve the company’s reputation and brand loyalty, to promote self-regulation of activities, to give extra-financial information to investors, to allow continuous access to resources, to reduce the supervision of activities by public authorities, to legitimize the existence of businesses despite the potential negative practices, to generate a positive attitude of stakeholders, to
contribute to overall performance, to reduce hidden costs related to staff turnover, to increase the company's image capital.

According to Cobut and Donjean (2015), a CSR communication strategy can only be defined as authentic if it meets the following criteria:

- Be intrinsically integrated into the company's vision and strategic plan,
- Be consistent with the implementation of the management's strategic discourse within all spheres of activity of the organization,
- Engage and maintain a clear and transparent dialogue concerning all the strategic issues of the organization with its main stakeholders,
- The activities of the whole organization must have a positive, real, verifiable and lasting social impact on the community and society in general.

### 3.1. Sustainability Reporting as a Voluntary Communication Tool

On the one hand, the annual report remains, for many authors, the preferred communication medium because it enjoys a wide diffusion potential and a high degree of credibility linked to its regulatory nature (Gray et al. 1995). On the other hand, more companies are opting for a separate sustainability report. It is supposed to be addressed to a set of stakeholders that are contractually linked to the company (customers, suppliers, staff, shareholders) or that can simply affect or be affected by the activity of the company (public authority, local authorities, associations, NGOs, public opinion ...) (Pesqueux, 2002). Persais (2003) shows that the choice of the title of the report is representative of the fundamental values of the approach and the relationship that the company wants to establish with its stakeholders: Partnership report, corporate social report or corporate citizenship report. In parallel, the Global Reporting Initiative (2014) defines SR as “a process that assists organizations in understanding the links between sustainability related issues and the organization’s plans and strategy, goal setting, performance measurement and managing change towards a sustainable global economy”.

Some authors have been more interested in alternative communication media and demonstrate the informative power of brochures (Zeghal and Ahmed, 1990) and websites (Oxibar, 2003). On the other hand, when it is focused on CSR, non-media communication is invested with a mission of awareness and relevant information. In addition to sponsorship and patronage, other means can also be used such as the participation or organization of meetings, lectures, conferences, debates on social themes, the collection of prestigious brochures, information brochures with an ethical, the participation in fairs, and competitions with a social and ethical component.

Labeling refers to an initiative, code of conduct or charter describing significant specifications for a product, service, or process. The label often results in a mark affixed to a product or in communication. It may thus be subject to control by an independent third party. The CSR labels make it possible to evaluate, develop and enhance the CSR actions and commitments of member organizations. It is also considered as mean to validate and communicate CSR actions.

In the era of social media (LinkedIn, Facebook, Twitter ...), a real switchover of the communication mode has been operated, favoring a communication centered on meaning rather than centered on charity, patronage or foundations (Bouchez, 2016). Today, companies prefer to talk about their core business, business models and strategy. Companies no longer communicate in terms of CSR, sustainable development, but in terms of vision, actions. Social media are the privileged place of this type of a purpose-driven communication; they represent a space of expression of the commitment of the companies. It is a more authentic and flexible communication which is more oriented towards all the stakeholders.

A global approach to CSR communication helps to give coherence and legitimacy to discourse, to ensure long-term management of the approach, to involve employees and the hierarchy at the highest level. Many companies do not seem to know or want to communicate about their CSR approach to their employees. The success of the internal promotion of CSR depends to a large extent on the satisfaction of employees. Taking into account their
expectations is decisive if the company wants to ensure their commitment and their involvement.

The internal communication takes place through some instruments such as the intranet, the ethical chart, and the events, which all give coherence between the initiatives of the company and their actions and value the personal actions of employees. In other words, CSR internal communication is based on verifying the alignment of all internal communications with the overall CSR strategy, on recognizing the internal communication needs and challenges of the employees, on embracing the power of the teams and on presenting a clear "call to action" in communication to promote a "bringing our purpose to life" atmosphere.

3.2. Sustainability Reporting in the Shadow of “Legislation”

United Nations Environment Programme (UNEP), KPMG Advisory N.V., Global Reporting Initiative (GRI) & Unit for Corporate Governance in Africa (2010) carried out on voluntary or obligatory sustainability reporting approaches in thirty countries, the following has been identified:

- 142 national laws and / or standards referring to sustainable development reporting guidelines or obligations,
- 16 international standards referring to sustainable development reporting,
- 14 standards for assurance engagements and certification of disclosed information.

However, it should be noted that there is still controversy over the mandatory or voluntary aspect of CSR Reporting. According to Bowen (1953, p. 139), "it is perhaps not necessary, or even desirable, that the obligations of businessmen be codified fully in detail. One of the advantages of informal moral rules is that they are more flexible and adaptable to changing circumstances". In other words, if CSR reporting will be considered as mandatory, the standardization will exclude a key CSR driver which is maximizing the competitiveness of companies through raised brand value.

Below, are the most internationally shared and recognized providers of SR guidance which cover transversally all areas of social responsibility.

3.2.1. ISO 26000

Published in 2010, International Standard ISO 26000 (e.g., International Organization for Standardization, 2010) "gives guidance on social responsibility and is intended for use by organizations of all types and sizes, in all spheres, in order to assist them in their efforts to operate in the socially responsible manner that society increasingly demands".

It proposes seven main principles: accountability, transparency, and ethical behavior, recognition of stakeholder interests, respect for the principle of legality, taking into account international standards of behavior and respect for human rights.

It describes two fundamental practices which are: identifying and engaging with stakeholders; and communicating commitments, performance and other information related.

ISO 26000 calls on organizations to report to their stakeholders "at appropriate intervals" their performance in terms of social responsibility.

3.2.2. The International Framework

Launched in December 2013, the International Framework supports integrated thinking, decision-making and actions that focus on the creation of value over the short, medium and long term. An integrated report aims to provide insight about the resources and relationships ('the capitals') used and affected by an organization as it creates value over time. The International Framework encourages concise communication about how an organization's strategy, governance, performance and prospects, in the context of its external environment, lead to the creation of value in the short, medium and long term.
Through a continuous cycle of integrated thinking and reporting within the business community, the goal is to increase the efficiency and productivity of invested capital and to be a force for financial stability and sustainability.

There are eight key content elements in an integrated report: organizational overview and external environment; governance; business model; risks and opportunities; strategy and resource allocation; performance; outlook about challenges and uncertainties; basis of preparation and presentation.

3.2.3. The OECD Guidelines for MNC’s review

In force since 1976, the Organization for Economic Co-operation and Development Guidelines are non-binding recommendations addressed to companies by the governments that have been subscribed to them. Their goal is to help multinational companies act in accordance with government policies and the expectations of society. These recommendations concern the following areas: publication of information; human rights; employment and industrial relations; environment, anti-corruption, solicitation of bribes and other forms of extortion; consumer interests; science and technology; competition; taxation.

An updated version of the OECD Guidelines for Multinational Enterprises was adopted on 25 May 2011 and it was endorsed by 42 governments.

3.2.4. United Nations Global Compact

Launched in 2000, the UN Global Compact aims to create an international network of business, UN agencies, and civil society in order to promote ten principles in the fields of environment, human rights, labor rights and the fight against corruption. Organizations (companies, associations, local authorities, etc.) that adhere to the Global Compact are committed to make progress every year in integrating the UNGC ten principles and to report annually their progress to the United Nations, using their annual report, sustainable development report or other public reports through their website or other means of communication.

Submitting an annual CoP is at the heart of the organization commitment to the UN Global Compact. It provides valuable information to the stakeholders. The CoP Policy sets out key information including the minimum requirements for each CoP:

- A statement by the chief executive expressing continued support for the UN Global Compact and renewing the participant’s ongoing commitment to the initiative.
- A description of practical actions the company has taken or plans to take to implement the Ten Principles in each of the four areas (human rights, labor, environment, anti-corruption).
- A measurement of outcomes.

3.2.5. Global Reporting Initiative (GRI)

The GRI was created in 1997 by the American association “Coalition for Environmentally Responsible Economies” (CERES) and was until 2002 under the aegis of the United Nations Environment Program (UNEP). It is now an independent organization with a management committee that incorporates the active participation of many international stakeholders (companies, NGOs, trade unions, associations, etc.).

The Global Reporting Initiative (GRI) is responsible for developing guidelines that are globally applicable to report the economic, environmental and social performance, initially for companies and subsequently for any governmental or non-governmental organization.

According to the GRI (e.g. GRI Sustainability reporting guidelines, 2014), SR “enables organizations to consider their impacts of wide range of sustainability issues, enabling them to be more transparent about the risks and opportunities they face. This increased transparency leads to better decision making, which helps build and maintain trust in businesses and governments.”
“The GRI SR Guidelines (e.g. GRI Sustainability reporting guidelines, 2014) offer Reporting Principles, Standard Disclosures and an Implementation Manual for the preparation of sustainability reports by organizations, regardless of their size, sector or location. The Guidelines are developed through a global multi-stakeholder process involving representatives from business, labor, civil society, and financial markets, as well as auditors and experts in various fields; and in close dialogue with regulators and governmental agencies in several countries. The Guidelines are developed in alignment with internationally recognized reporting related documents”.

3.2.6. National Standards and Laws

In addition to the international reporting guidelines providers mentioned earlier, a general trend towards increasing government initiatives to disseminate environmental, social and governance information is noticed.

Table 1 shows some examples of CSR related regulations or standards applied nowadays, be it mandatory or voluntary. This list is not exhaustive and probably will grow over time.

4. Verifying Sustainability Reporting Legitimacy

In order to obtain legitimacy, the reporting must provide the stakeholders with a greater sense of confidence in disclosures. An assured SR reflects the seriousness and the CSR engagement of the company as it offers robustness, accuracy and trustworthiness of disclosed information.

Verifying sustainable information is perceived as a potential determinant of the credibility of reporting and consequently of the company. Indeed, the relevance and reliance given to the information disseminated were conditioned by its credibility.

4.1. Legitimacy Theory as a Response to CSR Discrepancies

Among the criticisms addressed to companies is the incompatibility of the discourses held and the practices engaged. Indeed, this gap has been pointed out by many academics on several occasions such as Acquier and Aggeri (2007, p. 118) who stated that “often times there are gaps between what is reported and what is practiced”. Kallio (2007, p. 165) mentioned that the CSR discourse merely produces alluring but empty rhetoric about sustainability and responsible business. David and Lambotte (2014) questioned the discourse practices of companies and argued the need to implement a rigorous methodology to distinguish legitimate communication strategies from discursive lures, using management and sustainable development practices. Thus, it seems that CSR is no longer synonymous with vehicles of moral values but rather a phenomenon of fashion (Abrahamson, 1991; Khanchel, 2013).

As an illustration, Greenwashing has been defined by Lyon and Maxwell (2011, p. 9) as a “selective disclosure of positive information about a company’s environmental or social performance, without full disclosure of negative information on these dimensions, so as to create an overly positive corporate image”. Greenwashing practices are equated with cosmetic RSE strategies and integrated into the company for instrumental purposes without questioning its fundamentals (Martinet, 2007).

Consequently, this discrepancy between reported CSR and the related practices is no longer without consequences for society (Dupuis, 2011). Contrary to the drivers of CSR, this divergence favors multiple risks: managerial instability linked to loss of credibility, decrease in consumer dissatisfaction, loss of reputation, degradation of image, loss of legitimacy and access to resources, decrease in organizational attractiveness, degradation of productivity (decreased individual and collective productivity, increased hidden costs related to absenteeism, turnover and employee retention). Overall, the company does not meet the required conditions to achieve a global performance (Frimousse and Peretti, 2015). Thus, legitimating the CSR actions and the related communication is a necessity.
### Table 1. Examples from CSR reporting systems around the world

<table>
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<th>Country</th>
<th>CSR related regulations</th>
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| United Kingdom | CSR aspects are dealt with in the followings acts:  
 Employment Act 2002  
 Companies Act 2006  
 Accounts Modernization Directive                                                                                                               |
| France        |  Grenelle law 2: The Article 75 (2010) concerns the assessment of greenhouse gas emissions and Article 225 concerning the societal, social and environmental information in the annual reports.  
 According to the The Article 116 of Law No. 2001-420 of 15 May 2001 on the New Regulations Economic, companies whose securities are admitted to trading on a regulated market must comply with the new framework imposed by Decree No. 2012-557 of 24 April 2012. They must communicate their environmental assessment or certification procedures (employee training activities in the field of environmental protection; the impact of their activities in employment and regional development ....) |
| Denmark       |  The 1100 largest companies as well as public ones, institutional investors, mutual funds and listed financial institutions must present information on their CSR policy in their annual financial report ‘Green Account, based on the label “Comply or explain”.  
 Reports on CSR issues presented by the boards of directors of listed companies became mandatory in 2008 on the basis of the “comply or explain” approach for all public companies, publicly traded companies, registered in the Netherlands with a balance sheet in excess of € 500 million. In addition, the Ministry of Economy has decided to carry out an annual audit of the quality of social and environmental information provided by the 500 largest companies in the country. The content, relevance, clarity, reliability of the information is analyzed and the stakeholder involvement assessed. This work is carried out by independent auditors. |
| Netherlands   |  The only legal obligations on SH in Australia are defined under the Corporations Act 2001 including:  
 S299(1)(f) which requires companies to include details of breaches of environmental laws and licenses in their annual reports and,  
 SS1013(A) to (F) of the Corporations Act 2001, which require providers of financial products with an investment component to disclose the extent to which labor standards or environmental, social or ethical considerations are taken into account in investment decision-making. |
| Australia     |  South Africa has a Code of Corporate Practices and Conduct for all listed companies, which requires entities to issue an annual sustainability report, since 2003.  
 USA introduced new corporate governance disclosure requirements under the Sarbanes-Oxley Act 2002. in response to corporate collapses such as Enron and WorldCom. This requires companies to disclose annually whether they have adopted a code of conduct, and if they have not, why not. Listed US Companies must also report on their environmental performance under Securities and Exchange Commission regulations (Items 101 and 103 of Regulation S-K).  
 In 2008, the Shanghai Stock Exchange (SSE) published a policy requiring listed companies to issue CSR reports and thereby disclose non-financial, as well as financial, performance information. |
| South Africa  |  BACEN’s resolution (the Brazilian Central Bank) on the Socio-Environmental Responsibility Policy (PRSA) includes the publication of sustainability reports. It is the first regulation of its type in Brazil. It encompasses credit, relations with all publics, governance structure, risk management and reporting. |

Source: Countries governmental websites

Claims that legitimacy has become one of the most critical issue for companies in the twenty-first century (Marais, 2012) are now widely accepted. Following Suchman’s (1995, p. 574) definition, legitimacy is a “generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions”.

Increasing is the number of scholars emphasizing the importance of legitimacy in accordance with CSR communication (Frandsen and Johansen, 2011), to the point that it is considered as a ‘yardstick’ of the discussion in the CSR domain (Palazzo and Scherer, 2006). Likewise, Sun et al. (2010) indicate that corporate disclosure as a part of CSR strategy is a signal to stakeholders concerning the company’s involvement in CSR practices and the good market valuation.
Deegan’s (2002) conception about legitimacy theory is considered as a reference in terms of social and environmental reporting as the companies adopt disclosure strategies to conform to society’s expectations. The corporate written discourse therefore – particularly annual sustainability reports – provides tangible accounts to verify legitimacy strategies (Castello and Lozano, 2011).

4.2. External Assurance of Sustainability Reporting

According to The International Federation of Accountants (IFAC, 2015), an assurance engagement is “one in which a practitioner expresses a conclusion designed to enhance the degree of confidence of the intended users other than the responsible party about the outcome of the evaluation or measurement of a subject matter against criteria.”

External assurance service providers are generally divided in three groups: Accountancy firms, Engineering firms and Sustainability services firms.

As presented earlier, there are multiple national and international standards and frameworks for SR. GRI, ISAE 3000 and AA1000AS are yet the three international ones which are most referred to in terms of sustainability reporting verification. First, the International Standard on Assurance Engagements ISAE 3000 is a generic standard for any assurance engagement other than audits or reviews of historic financial information. The standard is a combination of guidelines for the ethical behavior, quality management and performance of an ISAE 3000 engagement (International Federation of Accountants, 2015). Second, the AccountAbility AA1000 Assurance Standard is related to the AccountAbility Principles Standard which some organizations use to guide their approach to sustainability. Its emphasis is on whether the organization and its SR respond to stakeholder concerns (AccountAbility organization, 2008). Finally, The SR Guidelines of the GRI which “consist of Principles for defining report content and ensuring the quality of reported information. It also includes Standard Disclosures made up of Performance Indicators and other disclosure items, as well as guidance on specific technical topics in reporting” (Global Reporting Initiative, 2016).

In general, there is 3 accepted approaches of sustainability verification as presented in Figure 1.

![Figure 1. Sustainability Reporting Verification Approaches](image)

Source: European Federation of Accountants (2002)

The accounting approach has been developed by accountants acting as auditors providing reports that give a high level of assurance on financial reporting. It is a structured approach, involving an assessment of the risks of misrepresentation in order to design appropriate verification procedures. This approach is largely modeled on financial reporting. The company provides the auditor with the prepared sustainability report and will then be made
public. To carry out its mission, the auditor will use appropriate procedures to gather evidence before providing a report proclaiming the given assurance. In this approach, auditors refer to professional guides and standards such as the ISAE3000. Indeed, the accounting approach usually operates where there are rules defining the purpose and the audit engagement. In this approach, the auditor is voluntarily mandated by the company to carry out the verification mission upon the information disclosed in its sustainable development or CSR report.

The sustainability auditing approach is based on the study of the reporting of the performance of a company by sustainability auditors (Geddes, 1992). In this approach, the audit is done without the cooperation of the company. The company does not provide a report; the only public document is that of the social auditor. This approach is based on obtaining evidence outside the company, such as stakeholders and other third parties. A development of sustainability auditing may exist. This is the case where the company collaborates with the auditor, which results in a common report, or a report in which the company gives information and the auditor comments on it. In this case, the auditor gives his opinion on reporting, but also makes independent comments in and on the published report. In this case, independence is an essential condition, as well as integrity (Gray, 2001) and objectivity (Karapetrovic and Wilborn, 2000).

The third approach is the use of consultants. It comes from the resort to consulting firms to improve the reporting systems and the performance in social and environmental fields. Thus, the use of such bodies is intended either to improve the company's performance in terms of CSR or to increase the legitimacy and reliability of sustainable information. The missions carried out by these consultants are generally centered on a particular discipline. Consequently, extending this mission to the whole of the sustainable report seems difficult. The consultants performing this type of mission will publish a report that can explain the consultant's involvement, contain the recommendations that have been made to the company and its response. In addition, this report may contain, as in the accounting approach, an opinion on company statements.

Even if these approaches increase the legitimacy, the credibility and the plausibility of SR, the involvement of auditors and consultants is not unanimously considered as relevant. Thus, Owen et al. (2000) fear that the intervention of consultants or auditors, who are financially interested, undermines the objectivity of the evaluation. Gray (2000) considers that audits of social and environmental information provide little added value because of the inadequate quality of the audit process.

Another aspect to consider is the involvement of NGO's and trade union. As regards the construction of "proofs" of the responsibility or effective irresponsibility of the company and consequently of the quality of reporting, NGO access to basic information remains difficult and punctual. The internal nature of the sources and the cumbersome nature of the necessary investigations provide considerable room for maneuver for the internal staff. Networks of social and voluntary actors may attempt to force the reaction of large enterprises.

5. Conclusion

As a result of the extension of the scope of responsibilities of companies and the media coverage of environmental and social issues, organizations have been increasingly publishing so-called "extra-financial" information. This has been accompanied by changes in the development of legislation, standards, norms and recommendations.

Considering that sustainability reporting complements financial reporting assumes that social and environmental information are involved in assessing the overall value of the company and that they can be audited. Hence, in the view of the growing challenges linked to sustainable concerns, there is a reason to believe that the attempts of structuring sustainability reporting are only the anchors of a true standardization whose implementation is certainly difficult but essential for the comparability and the evaluation of companies.

The legitimacy and credibility of the company's CSR commitment are based on the operationalization of the approach and not just on communicating with stakeholders. At a time when different stakeholders require a sustainability communication embodied in acts rather than
a symbolic one, it is legitimate to question whether the profusion of charters, labels and standards is a genuine guarantee of truthfulness, of incarnation of sustainability commitments. Sustainability communication must be imperatively translated into actions to ensure the legitimacy of the company and credibilize its actions and not just be a marketing strategy. Consequently, the verification of sustainability reporting is becoming a must in the pursuit of corporate legitimacy.

However, the mandatory nature of this reporting is still subject to discussion. Companies must be allowed to define sustainability according to their own activities and context. For Pasquero (2005), each company needs to define its own requirements of sustainability reporting.

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