



Chapter XII

Corporate Sustainability Reporting: A Case for the Internet

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Abstract

Corporate environmental reporting using the Internet – especially the WWW – is a rapidly emerging and increasingly popular method. Today, online environmental reporting has become part of business practices and daily affairs for a number of companies, and thus many of the environmental communication vehicles provided for companies' target groups and other stakeholders (users) are available on the WWW: reports, brochures, leaflets, newsletters, press releases, slides, presentations, audio sequences, video clips and so forth are accessible via download and/or online, prepared for being pulled or automatically disseminated via e-mail or other current push technologies. Despite the considerable progress companies have made in recent years, however, it is not yet clear just how environmental reporting will advance to the next stage. In particular, the role of the Internet as an emerging computer-based medium and its unique capabilities in form and content need to be understood better. This chapter describes how to develop from early environmental reporting stages towards the more advanced sustainability reporting, while exploiting the Internet's specific capabilities properly. This path is illustrated as a progression in environmental reporting along three dimensions: integration of financial

and social issues into environmental reporting, provision of reporting instruments on various media and fine tuning communication vehicles according to users' needs and preferences. These trends in terms of a more balanced reporting approach, cross media availability and customization seem to be converging to push the field towards sustainability reporting based on the Internet as a backbone for companies' underlying ICT infrastructure. Without support from ICT, progress in the field toward sustainability reporting is seen as quite difficult, as moving away from orthodox environmental reporting is a complex task. Hence, a framework on how to use the Internet and its associated technologies is proposed, including four conceptual components: stakeholder analysis, information requirement analysis, XML-based document engineering and ICT architecture of an Internet-based reporting system. When employing such an Internet-based approach, it is argued here, the company will be in a position to carry out its tasks of information management well, using its human and organizational resources more efficiently, and communicating on environmental and sustainability issues in a meaningful way; that is, facilitating stakeholder dialogue, interactivity, feedback possibilities and tailor-made reports that respond precisely to the requirements of certain reporting standards and guidelines, or exactly to the information needs of the target groups.

Introduction

Corporate environmental reporting using Internet technologies and Internet services – in particular the WWW – is a rapidly emerging and increasingly popular method. The rationale as to why more and more companies are making use of the Internet can be seen in its unique capabilities in form and content and other technical benefits, for example the opportunity to address multiple issues in flexible depth, ease of access, great potential to reach a wider audience or disseminate target group tailored vehicles to specific stakeholder groups, many facilities to effect two-way and even one-to-one communication, ease of updating, and – no less importantly – great potential for producing a number of customized, target group tailored, individualized or even personalized communication vehicles in an effective and cost-saving manner (cf. Isenmann & Lenz, 2001, 2002).

Compared with traditional methods on print media, Internet-based environmental reporting embraces a broader range of beneficial characteristics, for example combining text, still images and moving ones, sound, feedback, interaction,

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