Chapter 22
Effective Stakeholder Relations:
Sustainability Reporting Topic Maps

Hans-Knud Arndt
Otto-von-Guericke University Magdeburg, Germany

Henner Graubitz
Otto-von-Guericke University Magdeburg, Germany

ABSTRACT

Compared to the DIN EN ISO Standard 14001 every organization has to create – in respect to environmental aspects and environmental system – processes so that internal communications between different organization levels and function, or proper questions and answer coming from outer site could be guaranteed. One of the possibilities to realize these requirements is the introduction of an organization wide GRI-guideline, created by the idea of the Global Reporting Initiative (GRI), which can easily be published in the Internet. But normally not all environmental information is necessary for everybody, resulting in an information flood. Following the idea to represent special information to special interest groups we present an idea of how to convert these sustainability reports into a Topic Maps by using eXtensible Business Reporting Language (XBRL).

RELATED WORK

Regarding the economical success for global acting organizations[1] the sustainability reporting plays an importing role in future time. Three things are responsible for these reasons. First of all these organizations are confronted with lawful duties created by its domestic governments. Domestic governments are in a worldwide competition to reduce environmental pollution because there might be the possibility to loose positive environmental reputation globally. Additionally organizations get the chance to publish volunteered environmental facts about their organization to reveal weak ecological points. Nonetheless - correlated to decades before - with the growing up Internet these organizations get the chance to publish their sustainability report worldwide by creating documents which can be downloaded from their Internet sites. That means that on the one hand these organization get a low cost tool to keep their positive environmental reputation, on the other

hand instead of producing paper made brochure they deliver these information in environment-friendly efficient way.

Looking onto the history a few organizations started to distribute their reports in 1992 following the rules of (IISD, 1992) or later with (UNEP, 2002) which resulted in subjectively positive reports because these concerns could publish whatever they wanted. With the publication of the Global Reporting Initiative (GRI) guidelines (cf. below) these habits changed. Organizations were not anymore allowed to voluntary publish environmental facts, with the GRI guidelines these concerns got a tool which describes "how" they can publish these facts (Marshall & Brown, 2003).

But publishing sustainable reports means distributing paper-bound reports via transport systems which also produces environmental damages and which - in sum - stands for a conflict between a "green" reputation and a organization which will inform about its environmental facts. The raising growth of the Internet gave a solution for this problem. According to KPMG 2008 more than 90% of the queried persons answered that they "want to understand the specific sustainability issues of the company" while additionally 70% answered that they "use it for general understanding of the company". In fact, about 50% of the queried persons answered that they inform their self because they "want to buy the products or services of the company".

Associated to the study of IÖW & future (2007) that could be one reason why – in contrast to the ranking of 2005 – all DAX-30-organizations started to create sustainability reports in 2008. That means that all major German organizations, which are traded in the blue chip stock market index at the Frankfurt Stock Exchange, follow the goal to publish their environmental acting. But IÖW future (2007) also mentions that these organizations publish in a some how form which means that these organizations are unsure about the format of the sustainability report. Like (Arndt

et al., 2004) there is the chance to build up sustainability reporting on an XML standard while (Arndt et al., 2006) starts to convert XBRL to a topic map which is not Internet compatible. But these conversion are not flexible and stands in contrast to KPMG (2008) where more than 50% of the queried persons stands for the opinion that they "don't have time to navigate deep websites or lengthy reports to find the information" they need and are "not aware of the possible value of sustainability reports". These queried persons just want to get a small overview about their personal interests.

Compared to Isenmann et al. (2006) or Isenmann et al. (2009) there is a chance to create "sustainability reporting a la carte" (Isenmann et al., 2008) but these solution needs manual effort for users and nearly impossible to "navigate" through a special interest values. That's why a more flexible solution should be build up.

THE EXTENSIBLE BUSINESS REPORTING LANGUAGE (XBRL)

Published and pushed by the American Institute of Certified Public Accountants (AICPA), the largest professional organization of Certified Public Accountants (CPAs) in the United Stated of America, the eXtensible Business Reporting Language (XBRL) is an XML-standard for storing financial information in different organizations. For example XBRL can be used to store financial information in headquarters, or its subsidiaries. But normally the detailed financial information, its quality, and its formats are different which results in making it more difficult to manage the information exchange between a organization and its affiliated organizations. To enable the exchange of financial reporting in all its different procedures the standards of the approved eXtensible Markup Language (XML), e.g. the XBRL standard, can be used. It gives organizations the

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