Corporate Social Responsibility Reports: A Review of the Recent Accounting Literature

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**Web Appendix**

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Web Appendix

Figure 1
Corporate Social Responsibility Reporting Acronyms

CR    Corporate responsibility
CSO   Chief Sustainability Officer
CSR   Corporate social responsibility
CSRA  Corporate social responsibility assurance
ESG   Environment, social & governance
GRI   Global Reporting Initiative
IAASB International Auditing & Assurance Standards Board
IIRC  International Integrated Reporting Council
IR    Integrated reporting
<IR>  Integrated Reporting framework promulgated by IIRC
ISAE  International Standard on Assurance Engagements
      Company that developed KLD STATS (STATISTICAL TOOL FOR
      ANALYZING TRENDS IN SOCIAL AND ENVIRONMENTAL
      PERFORMANCE)
KLD   Performance indicator
KPI   Key performance indicator
SASB  Sustainability Accounting Standards Board
## Journals Examined

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Figure 3a
Article Categorization

**Conceptual: CSR Reports and Reporting**
Monterio, 2010 a, SF.
Monterio, 2010 b, SF.
Fornaro, 2011, JOA.
Verschoor, 2012, SF.
Moser & Martin, 2012, TAR.
Monterio, 2013, SF.
Ramanna, 2013, AH.
Monterio, 2014, SF.
Unerman & Chapman, 2014, AOS.
Monterio, 2015, SF.
Thomas, 2015, SF.
Dzinkowski, 2015, SF.
Huang & Watson, 2015, JAL.

**Conceptual: CSR Assurance Services**
Lynch, 2013, JOA.
Cohen & Simnett, 2015 a, AJOPAT.
Cohen & Simnett, 2015 b, AJOPAT.

**Empirical: CSR Assurance Services**
O’Dwyer, et al., 2011, AOS.
Pfulgrath, et al., 2011, AJOPAT.
Brown-Liburd & Zamora, 2015, AJOPAT.
Casey & Griener, 2015, AJOPAT.
Cheng, et al., 2015, AJOPAT.
Peters & Romi, 2015, AJOPAT.

**Empirical: Correlates of CSR Reporting**
Dhaliwal, et al., 2011, TAR.
Cho, et al., 2010, AOS.
Cho, et al., 2012, AOS.
Dhaliwal, et al., 2012, TAR.
Kim, et al., 2012, TAR.
Elliott, et al., 2014, TAR.
Gao, et al., 2014, JAE.
Lys, et al., 2015, JAE.

**Empirical: Examination of CSR Reports**
Borkowski, et al., 2010, SF.
Verschoor, 2014, SF.
Busco, et al., 2014, SF.
Contrafatto, 2014, AOS.
Tregida, et al., 2014, AOS.
Figure 3b
Article Categorization

Category of CSR Research: C = Conceptual; E = Empirical

- C: CSR Rpts & Rptg
- C: CSR Assurance
- E: CSR Assurance
- E: Correlates of CSR Rptg
- E: Examination of CSR Rpts