A COMPARATIVE ANALYSIS OF SUSTAINABILITY REPORTS PUBLISHED BY GLOBAL ENTERPRISES: STANDALONE CSR VERSUS INTEGRATED REPORTING

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WEB APPENDIX

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Figure 1 – CSR reporting trends

Figure 2 – Regional differences in reporting trends

Figure 3 – The Monitor’s average CSR reporting transparency scores across regions

Table 1 – Tests of differences in average scores between integrated and standalone reports

	Integrated		Standalone		Difference	p-value
	N	Mean	N	Mean		
Chair's Message	50	55.91	274	50.36	5.54	0.01
Environment	50	31.10	274	38.25	-7.14	0.02
Philanthropy	50	48.53	274	50.49	-1.95	0.56
Stakeholder Engagement	50	24.71	274	31.20	-6.49	0.02
Supply Chain Management	50	25.53	274	34.79	-9.26	0.01
Labor Relations	50	36.16	274	40.76	-4.60	0.17
Governance	50	69.40	274	26.35	43.05	0.00
Anti-corruption	50	29.80	274	26.14	3.66	0.39
Human Rights	50	24.94	274	33.49	-8.55	0.04
Codes of Conduct	50	16.13	274	19.87	-3.74	0.06
Integrity Assurance	50	22.00	274	24.21	-2.21	0.61
Equal-weighted Total	50	34.93	274	34.17	0.75	0.69
Total excluding Governance	50	31.48	274	34.96	-3.48	0.08

Table 2 - Tests of differences in average scores between integrated and standalone reports: North America

	Integrated		Standalone		Difference	p-value
	N	Mean	N	Mean		
Chair's Message	3	66.67	91	48.85	17.82	0.01
Environment	3	10.37	91	37.05	-26.68	0.00
Philanthropy	3	55.56	91	48.35	7.21	0.73
Stakeholder Engagement	3	4.76	91	25.67	-20.90	0.03
Supply Chain Management	3	17.65	91	33.94	-16.29	0.20
Labor Relations	3	13.07	91	33.66	-20.58	0.02
Governance	3	40.00	91	16.92	23.08	0.38
Anti-corruption	3	0.00	91	14.87	-14.87	0.00
Human Rights	3	9.80	91	26.89	-17.09	0.22
Codes of Conduct	3	3.89	91	17.29	-13.40	0.04
Integrity Assurance	3	0.00	91	10.62	-10.62	0.00
Equal-weighted Total	3	20.16	91	28.56	-8.39	0.12
Total excluding Governance	3	18.18	91	29.72	-11.54	0.08

Table 3 - Tests of differences in average scores between integrated and standalone reports: Western Europe

	Integrated		Standalone			
	N	Mean	N	Mean	Difference	p-value
Chair's Message	24	53.79	87	49.37	4.42	0.17
Environment	24	40.52	87	44.54	-4.01	0.30
Philanthropy	24	49.44	87	47.97	1.47	0.74
Stakeholder Engagement	24	26.64	87	32.76	-6.12	0.09
Supply Chain Management	24	30.88	87	37.32	-6.44	0.23
Labor Relations	24	42.89	87	43.95	-1.06	0.83
Governance	24	76.25	87	26.44	49.81	0.00
Anti-corruption	24	42.92	87	32.07	10.85	0.11
Human Rights	24	24.02	87	37.05	-13.03	0.04
Codes of Conduct	24	18.48	87	23.73	-5.24	0.10
Integrity Assurance	24	31.60	87	31.70	-0.11	0.99
Equal-weighted Total	24	39.77	87	36.99	2.78	0.31
Total excluding Governance	24	36.12	87	38.05	-1.93	0.48

Table 4 - Tests of differences in average scores between integrated and standalone reports: East Asia

	Integrated		Standalone		Difference	p-value
	N	Mean	N	Mean		
Chair's Message	18	57.32	76	51.85	5.47	0.10
Environment	18	17.88	76	33.91	-16.03	0.00
Philanthropy	18	44.44	76	55.70	-11.26	0.09
Stakeholder Engagement	18	23.02	76	34.07	-11.05	0.05
Supply Chain Management	18	15.20	76	34.48	-19.29	0.00
Labor Relations	18	26.91	76	44.04	-17.13	0.00
Governance	18	68.89	76	36.32	32.57	0.00
Anti-corruption	18	15.93	76	30.09	-14.16	0.01
Human Rights	18	23.53	76	31.73	-8.20	0.25
Codes of Conduct	18	13.36	76	19.05	-5.69	0.03
Integrity Assurance	18	12.96	76	30.26	-17.30	0.01
Equal-weighted Total	18	29.04	76	36.50	-7.46	0.01
Total excluding Governance	18	25.05	76	36.52	-11.46	0.00

Appendix

List of CSR-S Monitor Contextual Elements

CSR-S Monitor Contextual Elements
<ul style="list-style-type: none">○ Chair's / Executive Message (CHR)○ Environment (ENV)○ Philanthropy (PHL)○ Stakeholder Engagement (STK)○ Supply Chain Management (SCM)○ Labor Relations (LBR)○ Governance (GOV)○ Anti-corruption (COR)○ Human Rights (HR)○ Codes of Conduct: (COD)<ul style="list-style-type: none">○ Company codes○ Industry-wide codes○ Universal codes○ Integrity Assurance (INT)

Source: www.csrsmonitor.org