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Legitimizing Negative Aspects in GRI-Oriented Sustainability Reporting: A Qualitative Analysis of Corporate Disclosure Strategies

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analyze the communicative legitimization strategies companies use to report “negative aspects,” i.e., negative ecological and social impact caused by corporate activity. Using qualitative content analysis of GRI-oriented sustainability reports from companies listed on the US Dow Jones Industrial Average Index and on the German DAX Index, we identified six legitimization strategies. We discuss these strategies regarding to symbolic and substantial management of legitimacy. We show that symbolic legitimization strategies aiming at modifying the perception of legitimizing stakeholders dominate in the reports at hand. Such persuasion, however, does not meet the requirement of impartiality as postulated by the GRI guidelines. Building upon this conclusion we propose a concise characterization of “negative aspects” and develop a GRI-compliant schema of reporting about them. In doing so, we offer a way to improve the overall “balance” of sustainability reporting contributing to a true and fair view in sustainability disclosure.

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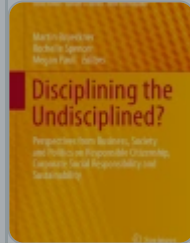
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social, environmental, ethical, human rights, and consumer concerns into their business operations and core strategy” (p. 6). The International Organization for Standardization ([2010](#)) characterizes it as the “responsibility of an organization for the impacts of its decisions and activities on society and the environment” (p. 3) while directly referring to the maximization of the contribution to sustainable development as the “overarching objective for an organization” (p. 10).

2. I.e., offering a picture of the reporting company that provides comparative truth by complying with all relevant accounting principles. For a historical overview in financial reporting see Georgiou and Jack ([2011](#)) or Chambers and Wolnizer ([1991](#)).

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