

Performance Measurement and Sustainability

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Speakers: Lily Chen, Caroline Bridges, Ramona
Zharfpeykan

Performance Measurement

- Why sustainability?
- What would we measure?
- How would we measure?

Sustainability-related Quantitative Research - Lily Chen (A&F)

- CSR – why firms invest in CSR activities?
 - Create better media image (JBF)
 - Demanded by certain types of institutional investors: Pension funds, Charities etc. (JBE)
 - Demanded by institutional investors from areas with strong norms (under review of MS)
- CSR – current research
 - CSR and CEO personal agenda
 - CSR disclosure in IPOs
- Integrated Reporting (IR)
 - Economic consequences: integrated reporting is positively associated with capital markets benefits, i.e., firm value, expected future cash flows, cost of capital, stock liquidity
- IR – current research
 - Investment efficiency
 - IR assurance
 - Management myopia

Monday, 11 July 2016

Integrated Reporting

New form of corporate reporting to integrate both financial and non-financial information.

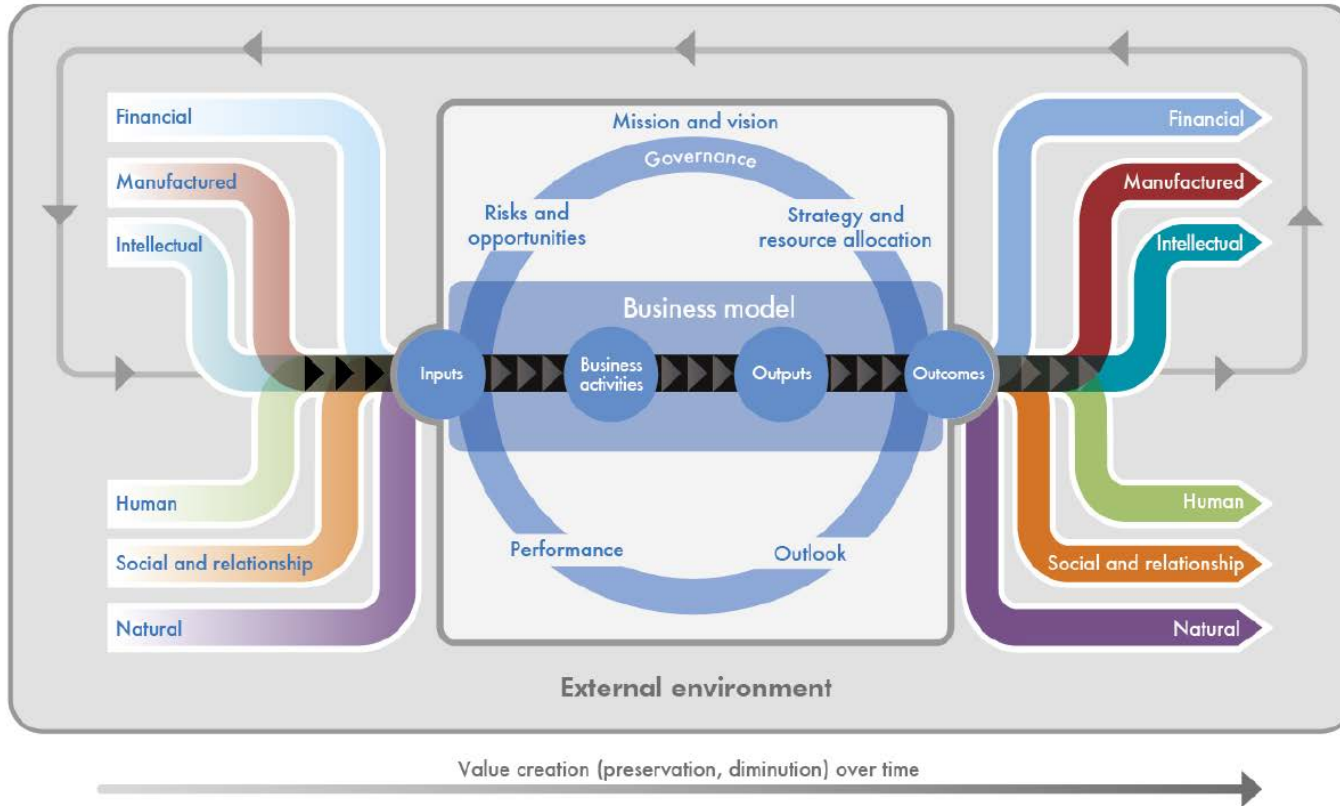
Caroline Bridges PhD Student



THE UNIVERSITY OF
AUCKLAND
Te Whare Wānanga o Tāmaki Makaurau
NEW ZEALAND

BUSINESS SCHOOL

Integrated reporting (IR)



Current research (PhD)

What is IR? and who benefits?
Relevant to NZ businesses that are cautiously considering adopting IR (and there are some).

Findings?

There are internal benefits to the firm

Accountants are considered important to the process and integral to its implementation.

Future research?

1. How do businesses adopt IR internally?
2. How can credibility be improved with assurance?
3. Who can provide assurance of

Integrating sustainability into performance measurement system

Ramona Zharfpeykan

Research Symposium on Sustainability 2015

SUSTAINABILITY

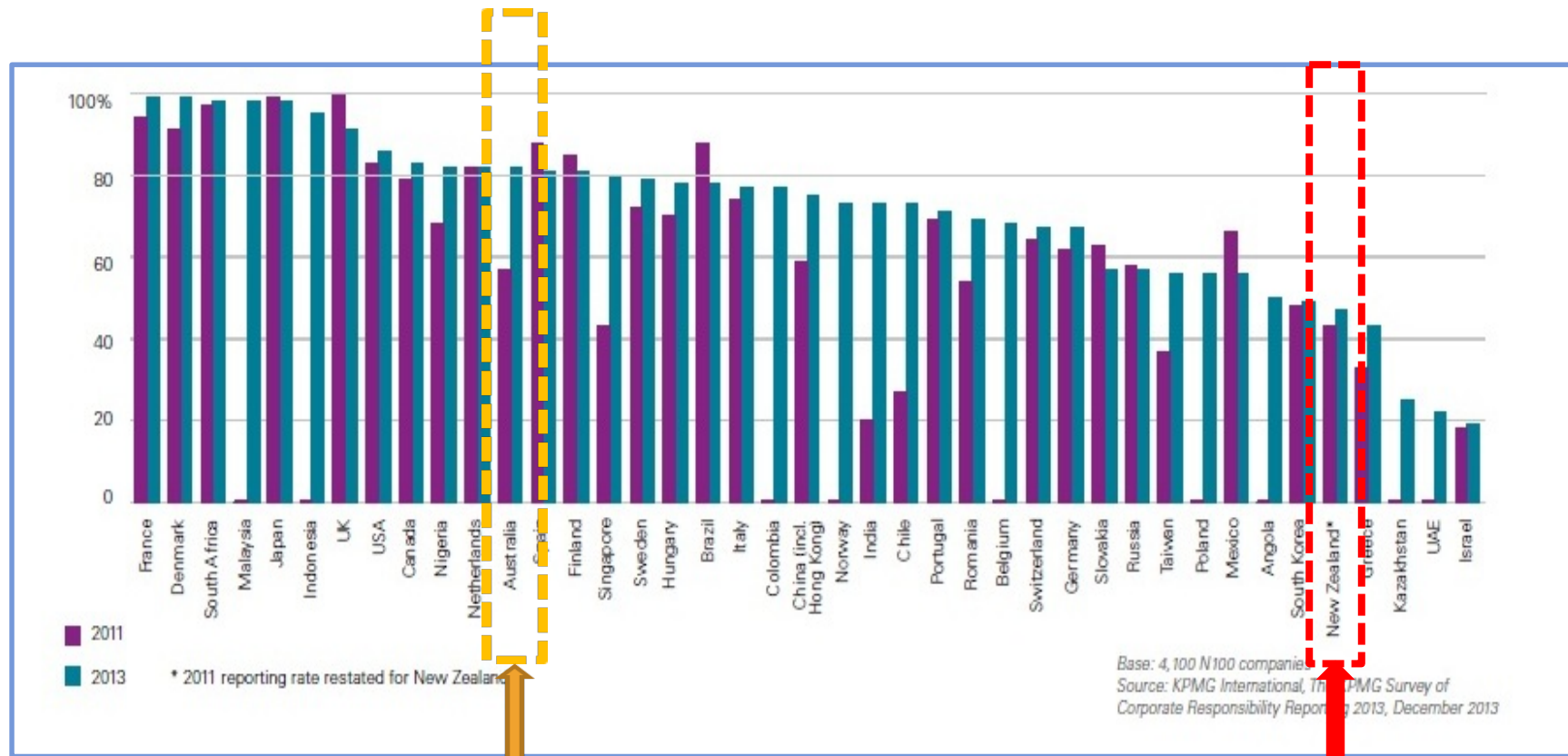
Sustainable development tries to meet present needs
without endangering future ones

(Relevant business strategy)

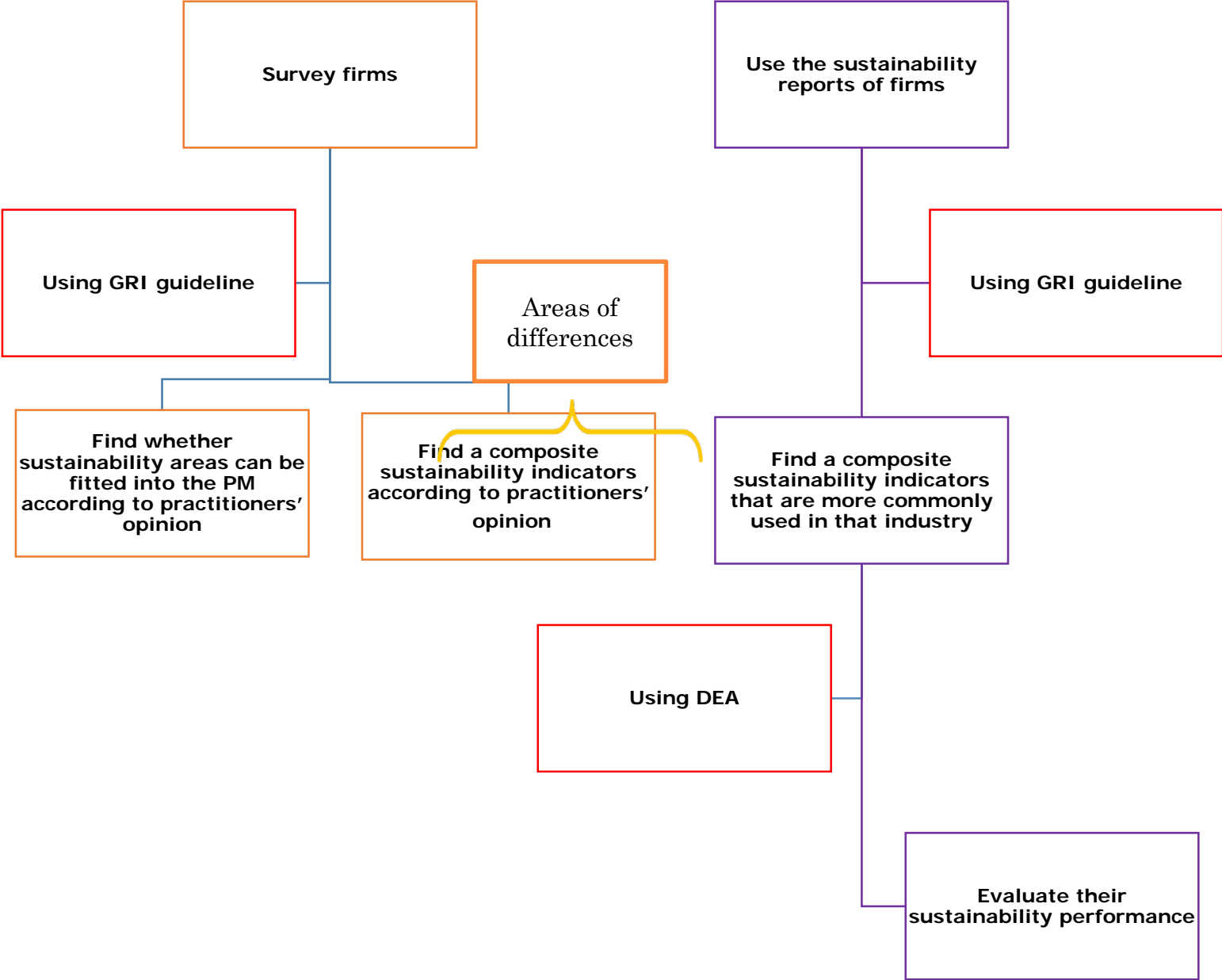
**Corporate
sustainability**

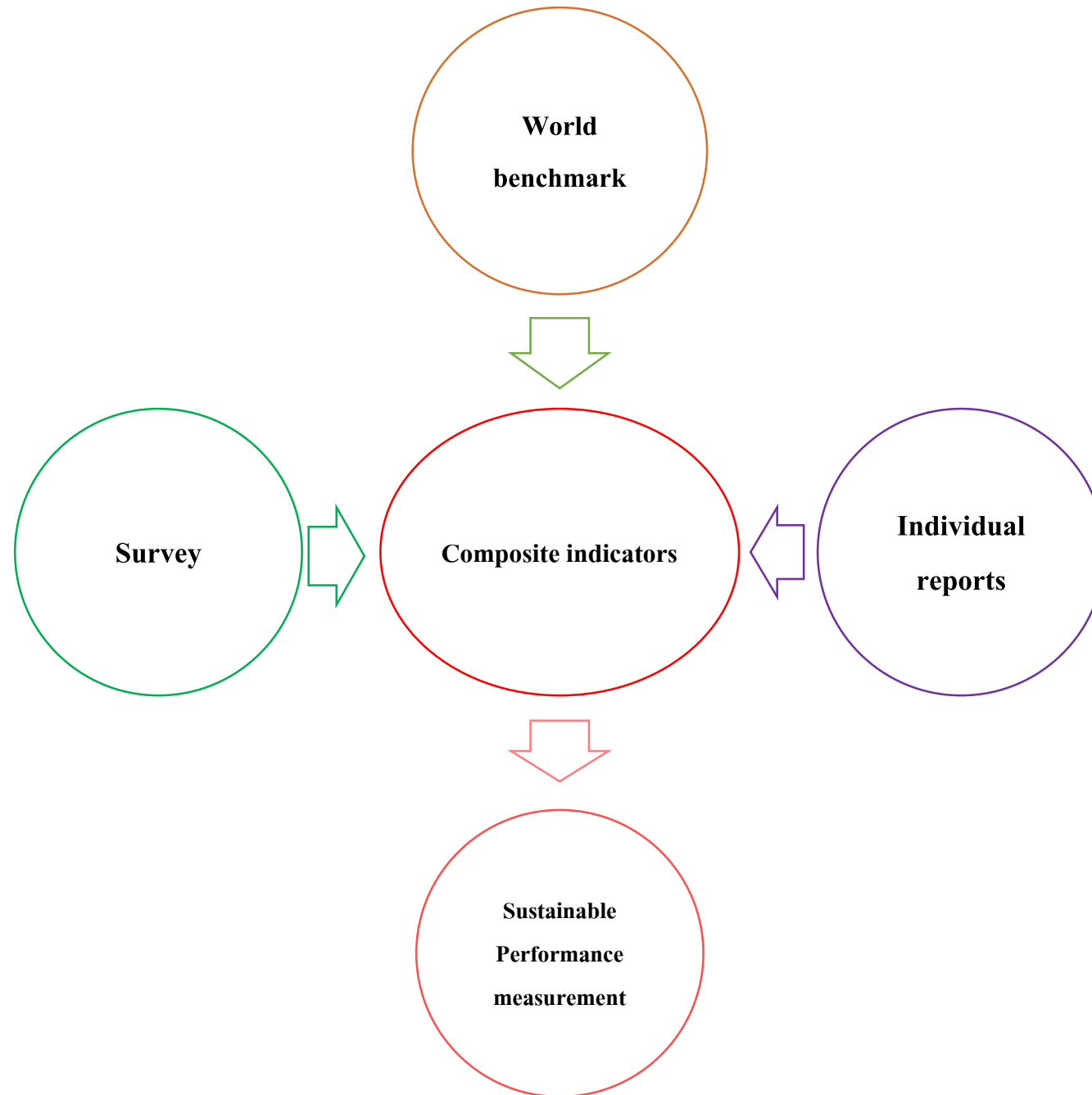
- Economic aspect
- Environmental aspect
- Social aspect

REPORTING RATE COMPARISONS OF ALL COUNTRIES ACCORDING TO KPMG SURVEY 2013

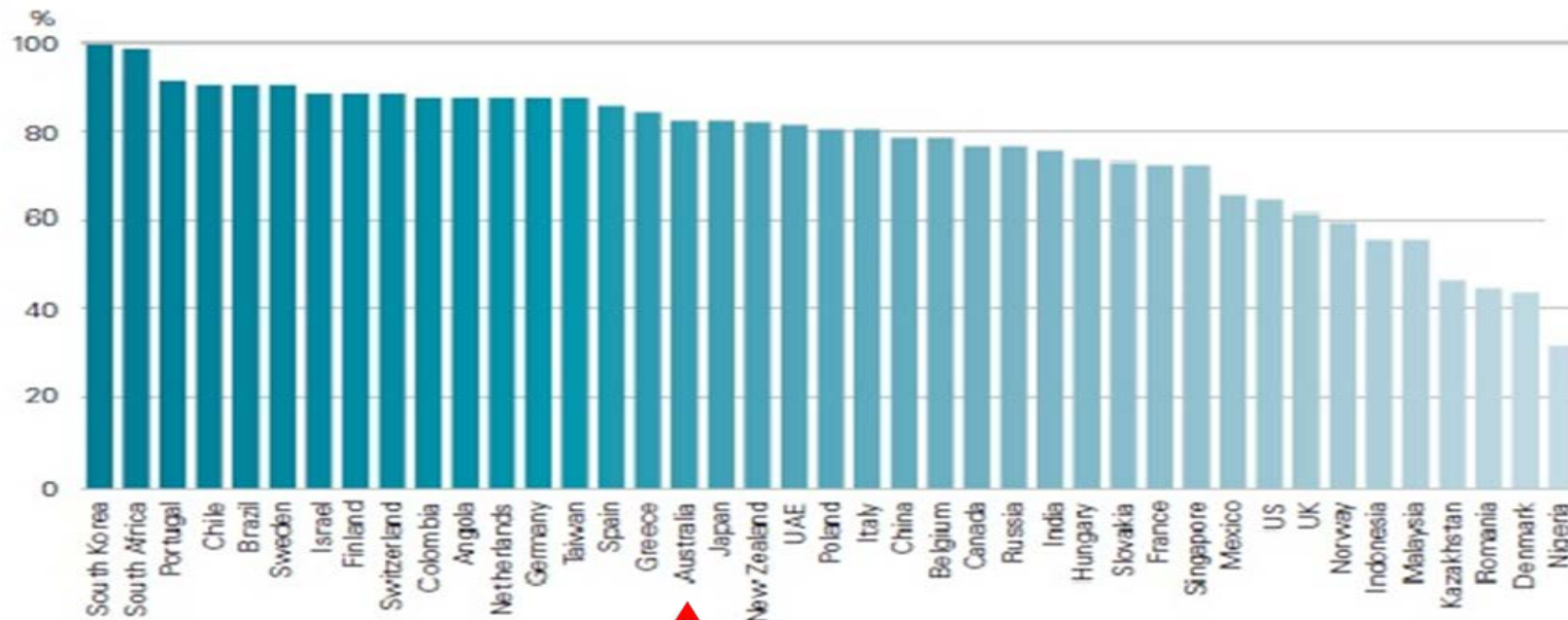


PARALLEL STUDY



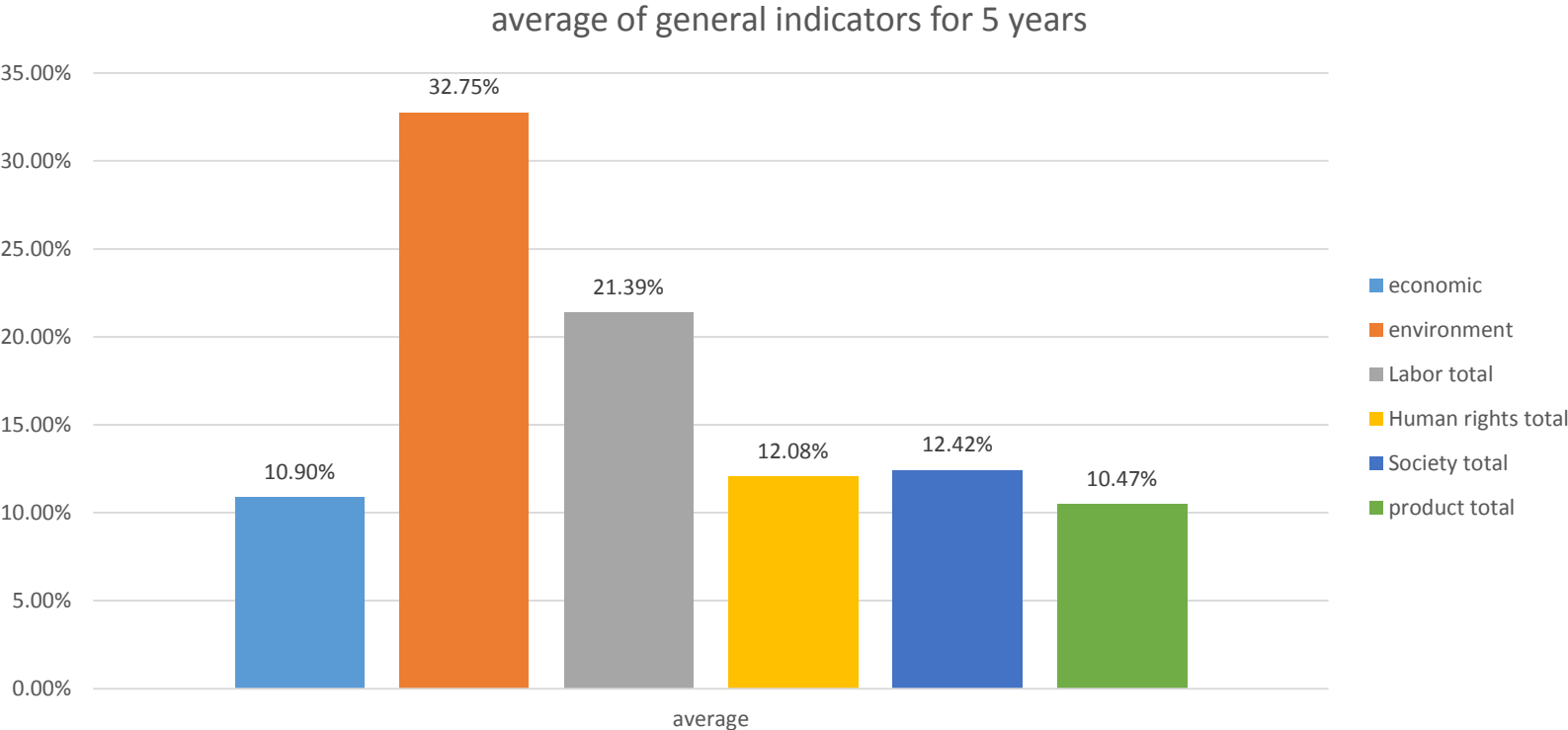


WHY GRI?



Base: N100 companies with standalone report or GRI-based section in the annual report
Source: KPMG International, The KPMG Survey of Corporate Responsibility Reporting 2013, December 2013

World benchmark



Trends of general indicators in world benchmark

