# Article information:

Full article: Sustainability Reporting and Value Creation
[https://www.tandfonline.com/doi/full/10.1080/0969160X.2020.1837643?scroll=top=true=tab=full-article](https://www.tandfonline.com/doi/full/10.1080/0969160X.2020.1837643?scroll=top&needAccess=true&role=tab&aria-labelledby=full-article)

# Article summary:

1. The late Professor Rob Gray's analysis of sustainability reporting and its relationship with value creation in 2006 has come under increased scrutiny in recent years.

2. There is a struggle for power between framework and standard setters, organizations representing business, and the Big 4 seeking to provide an enduring answer to questions posed by Gray.

3. The achievement of the UN Sustainable Development Goals is critical to creating long-term value for providers of finance, and any harmonization effort that fails to make achieving the SDGs central will likely trigger the end of the human race.

# Article rating:

Appears moderately imbalanced: The article provides some useful information, but is missing several important points or pieces of evidence that would be required to present the discussed topics in a balanced and reliable way. You are encouraged to seek a more balanced perspective on the presented issues by exploring the provided research topics and looking at different information sources.

# Article analysis:

The article provides a retrospective analysis of the late Professor Rob Gray's 2006 paper on sustainability reporting and its relationship with value creation. The author critiques recent developments in sustainability reporting standard setting and current thinking on value creation in light of Gray's analysis.

The article appears to be well-researched and provides valuable insights into the evolution of sustainability reporting over the past decade. However, there are some potential biases and one-sided reporting that should be noted.

One potential bias is the author's close association with Rob Gray, which may have influenced their interpretation of his work. Additionally, the author's involvement with the Global Reporting Initiative (GRI) may have led to a more positive view of its impact on sustainability reporting than is warranted.

The article also seems to present a somewhat one-sided view of the current state of sustainability reporting. While acknowledging some progress in recent years, it largely focuses on shortcomings and areas for improvement. It would have been helpful to include examples of companies that are successfully integrating sustainability considerations into their strategy and creating long-term value for stakeholders.

There are also some unsupported claims and missing evidence for the claims made. For example, the article suggests that recent efforts at harmonisation of non-financial reporting could trigger the end of the human race if they fail to make achieving the Sustainable Development Goals (SDGs) central. However, no evidence is provided to support this claim.

Additionally, while the article acknowledges that some organizations are aligning their initiatives with the SDGs and reporting on their impact, it does not explore counterarguments or potential risks associated with this approach. For example, there may be concerns about SDG-washing or companies using superficial actions to appear aligned with the SDGs without actually making meaningful progress towards them.

Overall, while providing valuable insights into sustainability reporting and value creation, this article could benefit from a more balanced presentation of both successes and challenges in this area.

# Topics for further research:

* Examples of companies successfully integrating sustainability into their strategy
* Risks associated with aligning initiatives with the Sustainable Development Goals
* Critiques of the Global Reporting Initiative's impact on sustainability reporting
* Best practices for sustainability reporting standard setting
* The role of investors in driving sustainability reporting and value creation
* The impact of sustainability reporting on corporate reputation and brand image

# Report location:

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