# Article information:

Sustainability reports as simulacra? A counter-account of A and A+ GRI reports | Emerald Insight  
<https://www-emerald-com.ezproxy.lib.gla.ac.uk/insight/content/doi/10.1108/AAAJ-04-2012-00998/full/html>

# Article summary:

1. The paper examines the extent to which sustainability reporting can be viewed as a simulacrum used to camouflage real sustainable-development problems and project an idealized view of the firms' situations.

2. The study analyzed 23 sustainability reports from firms in the energy and mining sectors which had received application levels of A or A+ from the Global Reporting Initiative (GRI) and found that 90% of significant negative events were not reported, contrary to the principles of balance, completeness, and transparency of GRI reports.

3. The paper questions the reliability of GRI's A or A+ application levels and shows the relevance of the counter accounting approach in assessing the quality of sustainability reports. It also reveals the underexplored role of images in the emergence of several types of simulacra.

# 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 "Sustainability reports as simulacra? A counter-account of A and A+ GRI reports" by Olivier Boiral examines the reliability and transparency of sustainability reports, particularly those that have received application levels of A or A+ from the Global Reporting Initiative (GRI). The author uses a content analysis and counter accounting approach to assess 23 sustainability reports from firms in the energy and mining sectors. The findings suggest that these reports may be used as a tool to project an idealized view of the firms' situations, rather than providing transparent information about their actual performance and impacts.

One potential bias in this article is that it focuses solely on negative events that were not reported in the sustainability reports, without acknowledging any positive actions or initiatives disclosed in these reports. This one-sided reporting may lead readers to believe that all sustainability reports are unreliable and lack transparency, which is not necessarily true. Additionally, the author's use of Debord's and Baudrillard's critical perspective on spectacle and simulacra may be seen as biased towards a particular theoretical framework.

Another issue with this article is its unsupported claims regarding the reliability of GRI's application levels. While the author suggests that these levels may not accurately reflect the quality of sustainability reporting, there is no evidence provided to support this claim. Furthermore, the article does not explore potential counterarguments or alternative perspectives on this topic.

The article also lacks consideration for potential risks associated with sustainability reporting. For example, companies may face legal or reputational consequences if they disclose inaccurate or incomplete information in their sustainability reports. By only focusing on negative aspects of these reports, the article fails to acknowledge any potential benefits or positive impacts they may have.

Overall, while this article raises important questions about the reliability and transparency of sustainability reporting, it could benefit from a more balanced approach that acknowledges both positive and negative aspects of these reports. Additionally, further research is needed to support some of the claims made in this article and to explore potential counterarguments and alternative perspectives.

# Topics for further research:

* Benefits of sustainability reporting for companies
* Legal and reputational risks associated with inaccurate sustainability reporting
* Positive impacts of sustainability reporting on stakeholders
* Criticisms of Debord's and Baudrillard's perspectives on spectacle and simulacra
* Alternative perspectives on the reliability of GRI's application levels
* Best practices for transparent and reliable sustainability reporting

# Report location:

<https://www.fullpicture.app/item/a4b6c9e976bc2320ee88a18f9ac1d9d2>