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Communicating about corporate social responsibility: A comparative study of CSR reporting in Australia and Slovenia

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Abstract

This paper examines how two countries on opposite sides of the world, Australia and Slovenia, are addressing corporate social responsibility (CSR) reporting issues. The authors see reporting as an important communication tool or channel which can ensure greater corporate transparency and enable a better engagement with multiple stakeholders. The paper aims to provide a review and a comparison of the CSR guidelines and reporting standards in both countries by which this communication is guided. In both countries, reporting is largely voluntary and appears to be driven by market pressures. However, differences appear in national culture as a driver with product, management and financial considerations influencing Australian reporting whereas Slovenian reporting is shaped by employee, community and environmental concerns. From Australian and Slovenian perspectives it seems to be important to increase reporting incentives in both

countries and to connect and compare them to global reporting requirements.



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Keywords

Corporate social responsibility reporting; Australia; Slovenia; Comparative study

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