

# **Stakeholder Engagement Policies and Practices in Sustainability Reporting: empirical evidence and critical points**

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The aim of the paper is to analyze stakeholder engagement policies and practices in sustainability reporting. We explore the type of stakeholder engagement currently being undertaken by many organizations as part of social and ethical accounting, auditing and reporting processes. In the last decade many researches, both at national and international levels, collected empirical evidence of unprecedented levels of stakeholder dialogue in social accounting, but they question the sincerity and the impact of these practices on sustainability reporting.

Engagement and dialogue with stakeholders are increasingly recognized as crucial element of sustainability reporting, while conceding that there is a shortage of evidence within social and environmental reports that such engagement and dialogue is actually taking place.

Specifically, the paper seeks to determine the extent to which current sustainability practice promotes stakeholder participation in collaboratively designing accountability policies, or whether it merely is a new term for canvassing stakeholder opinions.

Arnstein's Ladder of Citizen Participation is used as a conceptual model for positioning contemporary methods of stakeholder dialogue.

To have a framework of the current stakeholder engagement practices in social and environmental reporting we have analyzed the sustainability reports of the 32 «A+ GRI checked» reporters drawn from the GRI database.

This paper concludes that contemporary stakeholder engagement practices in sustainability reporting seem to be seeking to inform and to placate stakeholders, rather than to establish a partnership with them or to delegate power to them.