

PROJECT DETAILS

Project Title:

Sustainability reporting standards and the materiality of ESG disclosure

Project Summary: aims, significance, expected outcomes and potential research impact:

The project aims to explore the impact of mandatory sustainability reporting standardization on companies' ESG disclosure. Especially investigating and comparing the concept of "materiality" within International Sustainability Standards (ISSB) and other set of standards (i.e. GRI, ESRS), we aim at addressing the effects on comparability, reliability, and stakeholder trust of companies' ESG information. This research is significant because it addresses a critical need for consistent and transparent reporting, which can drive sustainable business practices globally. By identifying challenges and opportunities across industries and regions, our findings will inform policy-making and contribute to a more sustainable future.

Preferred applicant skill set, describe the capabilities of the HDR applicant:

The ideal applicant should possess strong analytical skills, a solid understanding of financial and non-financial reporting frameworks, and the ability to conduct rigorous research (both qualitative and quantitative approaches are suitable). Proficiency in data analysis, stakeholder engagement, and familiarity with financial and ESG concepts are essential. Additionally, adaptability, critical thinking, and a passion for advancing sustainable practices in Accounting and Finance would be valuable assets.

Internship opportunity:

Interest from industry was received regarding this area of research, hence there is potential to organise internship opportunities. For instance, working with medium sized companies to understand the impact and the requirements of the new sustainability reporting standards.

Contact person for the project:

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