

Study on characters and tasks of Japanese companies' sustainability report

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1. Introduction

The motion which discloses environment information began from the second half of the 1980s in Europe and America, and the environmental report spread. In recent years, a sustainability report including three sides of environment, economy, and society came to be drawn up. The rate of the company which has published the report has most Japan, so an impression as if Japan led the world about the sustainability report is received. However, if evaluation of 50 companies of higher ranks in "Trust us" which UNEP/Sustainable has published is seen, the top company is monopolized by the Europe companies centering on Britain, and cannot say easily that Japanese companies have received high evaluation. It is required to clarify the feature of information disclosure of such a Japanese company.

2. Purpose

Two purposes of this research are defined. The first purpose is clarifying the difference in the degree of indication of the information of Japanese companies and an overseas company by making the quantitative comparative analysis of the Japanese companies and overseas company in a self-sustaining possibility report. The second purpose is considering the factor which has caused the feature of Japanese companies clarified based on the one-eyed purpose using theoretical backbone.

3. Analysis and conclusion

The degree of indication of the report of TOP50 selected by Trust us was investigated and analyzed from a viewpoint of whether to have indicated the item demanded by the GRI guideline. By this research, two conclusions were drawn from this analysis result. The first conclusion is that comprehensibility of Japanese companies' reports is high and that the indication of the social is weak as compared with the report of an overseas company. These features are produced as a result in which Japanese companies have received influence to a guideline of Japan strongly. The second conclusion has achieved accountability by it being shown that the company is disclosing to the government. So information disclosure to a stakeholder is omitted.