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Evaluating the Adequacy of Water-Related Reporting and Disclosure by High-Impact users in South Africa

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Description / Abstract

South Africa is facing a water crisis in terms of the scarcity and the quality of its water. Considering this water-constrained future, it is evident that companies in South Africa should pay attention to the pristine management and reporting of this scarce resource. The purpose of this paper is to evaluate the reporting and disclosure requirements of water of Socially Responsible Investment-indexed (SRI-indexed) JSE-listed companies. The disclosure requirements of integrated reporting, King III, the Global Reporting Initiative (GRI) and the Association of Chartered Certified Accountants (ACCA) provided the theoretical background. Content analysis was used as the research method to analyse the integrated reports of high-impact users. The findings of the study include that most of the companies illustrate commitment towards water stewardship by reporting on water-related aspects. A more comprehensive standardised set of guidelines to report on water per sector could add value to the reporting practices of companies.

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