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Tommaso Fornasari

CORPORATE SUSTAINABILITY AND ACCOUNTABILITY IN THE EU

Implementing the Corporate Sustainability Reporting Directive through European Sustainability Reporting Standards

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To Lorenzo, whose bravery blossoms
as a ceaseless wellspring of inspiration

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List of Abbreviations

The list provided below gives an overview of the abbreviations used in the volume, with the aim of making it easier to understand.

AA1000 - AccountAbility 1000: Accountability and sustainability reporting standards.

B Corp - Benefit Corporation: certification for companies that meet high standards of social and environmental performance, transparency and legal responsibility.

CDP - Carbon Disclosure Project: an organization that manages a global environmental disclosure system for companies, cities, states and regions.

CDSB - Climate Disclosure Standards Board: Council that develops a framework for the disclosure of climate-related information.

EC - European Commission: executive body of the European Union.

COP - Conference of the Parties: Conference of the Parties, the highest decision-making body of the United Nations Framework Convention on Climate Change (UNFCCC).

CSRD - Corporate Sustainability Reporting Directive: European directive on corporate sustainability reporting.

EBA - European Banking Authority.

ECB - European Central Bank: European Central Bank.

EFRAG - European Financial Reporting Advisory Group: European advisory group for financial reporting.

ESEF - Single European Electronic Report: single electronic format for reporting financial and non-financial information in the European Union

ESG - Environmental, Social, and Governance: environmental, social, and governance factors that are used to assess the sustainability and ethical impact of an investment in a company.

ESMA - European Securities and Markets Authority: European Securities and Markets Authority.

ESRS - European Sustainability Reporting Standards: European standards for sustainability reporting.

GRI - Global Reporting Initiative: an organization that develops sustainability reporting standards.

IFAC - International Federation of Accountants: international federation of accountants.

IFRS - International Financial Reporting Standards: international financial reporting standards.

IIRC - International Integrated Reporting Council: international council for integrated reporting.

ISSB - International Sustainability Standards Board: international council for sustainability standards.

NGFS - Network for Greening the Financial System: network of central banks and financial supervisors committed to making the financial system greener.

NFRD - Non-Financial Reporting Directive: European directive on non-financial reporting.

OECD - Organization for Economic Co-operation and Development.

PRI - Principles for Responsible Investment.

SASB - Sustainability Accounting Standards Board: advice for sustainability accounting standards.

SDGs - Sustainable Development Goals: United Nations Sustainable Development Goals.

SFDR - Sustainable Finance Disclosure Regulation: European regulation on the disclosure of information relating to sustainable finance.

TCFD - Task Force on Climate-related Financial Disclosures: Working Group on Climate-related Financial Disclosures.

UNFCCC - United Nations Framework Convention on Climate Change.

XBRL - eXtensible Business Reporting Language: language used for the electronic communication and exchange of accounting, financial and non-financial information.

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