

# **Sustainability Reporting – Inside out or Outside In?**

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**Purpose** - The purpose of this paper is to present two case studies outlining a historical analysis of the external reporting of sustainability information.

**Methodology** – In the case studies we combine secondary data from publicly available company reports with interviews of key decision makers and influencers in the production of sustainability reports.

**Findings** – Our preliminary results show that in the two case study companies sustainability reporting has changed over the longitudinal period studied. These changes used to be attributed to institutional legitimation processes. In this study we illustrate how sustainability reporting has evolved over time from an outside in (institutional) legitimation tool to an inside out (strategic) legitimation process over time.

**Contribution** – This paper adds to the understanding of sustainability reporting practice because it highlights how the actions inside the companies are (not) reconciled with the rhetoric of reporting.

**Limitations and implications for future research** – The case studies are limited by the specific approach to non-financial reporting taken by two distinctive companies. While the results are not generalisable per se, they add to the insights required to inform future non-financial reporting and subsequent management actions.