



Análisis comparativo del aseguramiento de los informes de sostenibilidad en Argentina

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text (article)

Analítica

This paper presents a study about the assurance of sustainability reports issued by organizations operating in Argentina. On a sample of 383 reports obtained from the Global Reporting Initiative (GRI) database, the tendency to issue verified reports, the corporate characteristics of the organizations that verify, the profile of the reporting assurer and the standards that were employed in the assurance process were analyzed. Although there is a slightly growing tendency to verify sustainability reports, the amount is still low. Considering activity sectors, among the organizations that hire assurance services, the group of "professional services organization" and other non-profit organizations stands out. The study of assurance reports revealed that audit firms predominate in the provision of the service and that the Certified Public Accountants turn out to be the exclusive signatories of verification reports. At the same time, it is observed that there is uniformity in the use of standards to carry out the assurance of the reports issued, which is positive in terms of quality and usefulness of the information disclosed

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