

THE ASSURANCE OF NON-FINANCIAL REPORTS: EVIDENCE FROM THE EU BANKING SETTING

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Thematic area: *H) Corporate Social Responsibility.*

Keywords: CSR assurance; Non-financial information; assurance provider; banking industry; commercial and cooperative banks.

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Abstract: In the European banking sector's context, this paper deals with non-financial reports' assurance. With the purpose of exploring assurance practices, a content analysis of assurance statements from commercial and co-operative banks is undertaken. The final sample consists of 106 banking entities spanning 2012 to 2020. Considering two main assurance providers, accountants and non-accountants, major findings include: (i) preference towards accountants and international assurance standards; (ii) more transparency from the accountants' assurance statements; (iii) a positive association between the level of assurance and the length of the assurance statement; (iv) direct relationship between the level of assurance and the assurator.

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