

CORPORATE REPORTING IN COOPERATIVES. AN INTERNATIONAL STUDY

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Summary

The aim with this study is to obtain an understanding of the corporate landscape of the Global Top 300 cooperative and mutual organisations. The results indicated that the most common categories of corporate reports published are annual reports and annual financial statements followed by environmental and social reports, governance reports and management reports. Organisations in stakeholder-orientated countries tend to have a higher level of adoption of corporate reporting than shareholder orientated countries and organisations with external equity capital, tend to have a higher level of adoption of corporate reporting than organisations without external equity capital.