

Title of article	Exploring the Global Reporting Initiative (GRI) Guidelines as a model for triple bottom-line reporting
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Journal	African Journal of Business Ethics
Issue	Vol 2, No. 1, 2007
ISSN	1817-7417
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Abstract	The paper is aimed at analyzing the contribution that the Global Reporting Initiative (GRI) makes to the field of sustainability reporting. It provides an overview of the multitude of initiatives aimed at standardizing corporate social responsibility (CSR) efforts on a global scale and highlights the ways in which the GRI can be distinguished from other international initiatives. By evaluating GRI's goals and its claims, the paper provides an overview of the strengths and weaknesses of this critical initiative. It includes a discussion of changes and new strategies

	that GRI proposes as part of its recently introduced G3 Guidelines. The authors contend that, despite certain remaining challenges, GRI has much to offer a stakeholder community that has for many decades been starved of quality, measurable and accountable corporate social information presented in an accessible and understandable format.
Key words	corporate social responsibility (CSR); social and environmental reporting; sustainability reporting; triple bottom-line reporting; GRI guidelines

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