

Abstract This paper offers a critique of sustainability reporting and, in particular, a critique of the modern disconnect between the practice of sustainability reporting and what we consider to be the urgent issue of our era: sustaining the life-supporting ecological systems on which humanity and other species depend. Tracing the history of such reporting developments, we identify and isolate the concept of the 'triple bottom line' (TBL) as a core and dominant idea that continues to pervade business reporting, and business engagement with sustainability. Incorporating an entity's economic, environmental and social performance indicators into its management and reporting processes, we argue, has become synonymous with corporate sustainability; in the process, concern for ecology has become sidelined. Moreover, this process has become reinforced and institutionalised through SustainAbility's biennial benchmarking reports, KPMG's triennial surveys of practice, initiatives by the accountancy profession and, particularly, the Global Reporting Initiative (GRI)'s sustainability reporting guidelines. We argue that the TBL and the GRI are insufficient conditions for organizations contributing to the sustaining of the Earth's ecology. Paradoxically, they may reinforce business-as-usual and greater levels of *un-sustainability*.

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- Authors
- Markus J. Milne, College of Business and Economics, University of Canterbury, Christchurch, New Zealand
- Rob Gray, School of Management, University of St Andrews, St. Andrews, UK

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