

Review of: "Do investors value higher reporting quality, and can expanded audit reports unlock this value? A sustainability reporting reflection"

Berthold Kuhn

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This short article provides an overview of the works of Elliott et al. (2020), "Do investors value higher reporting quality, and can expanded audit reports unlock this value?" and finds out that, "with the claims made by the international sustainability standards boards, the sustainability reporting and assurance may become more investor-centric than stakeholder-oriented." The article provides a good insight into the analysis of Elliott et al. (2020). The key argument that sustainability reporting may become more investor-centric than stakeholder-oriented, however, needs more attention and further elaboration. Stakeholders and their interest in sustainability reporting does not get sufficient attention.