

Inhaltsübersicht

Inhaltsverzeichnis.....	XI
Abbildungsverzeichnis	XI
Tabellenverzeichnis.....	XXV
Abkürzungsverzeichnis.....	XXVII
A Einführung.....	1
1 Problemstellung und Zielsetzung.....	1
2 Begriffsexplikationen.....	7
3 Gang der Untersuchung	10
B Betriebswirtschaftliche Grundlagen sowie Rahmenbedingungen der Berichterstattung.....	13
1 Grundlagen unternehmerischer Nachhaltigkeit	13
2 Grundlagen der traditionellen externen Unternehmensberichterstattung.....	16
3 Grundlagen der nichtfinanziellen Berichterstattung.....	19
4 Grundlagen der betriebswirtschaftlichen Prüfung.....	31
5 Entwicklung eines theoretischen Bezugsrahmens	61
C Möglichkeiten und Grenzen der Prüfung von nichtfinanziellen Informationen	83
1 Vorbemerkungen zum Analyseobjekt	83
2 Analyse der Möglichkeiten und Grenzen der Prüfung der Leistungs- indikatoren nach den G4.....	87
D Erkenntnisse aus der Analyse der Prüfung der Leistungsindikatoren nach den G4	261
1 Zusammengefasste Erkenntnisse aus der Analyse und Zwischenfazit.....	261
2 Entwicklung der DAX-30-Berichterstattung zum Geschäftsjahr 2013	265
E Zusammenfassung und Ausblick.....	273

Anhang	277
Literaturverzeichnis	287
Entscheidungsregister	325
Verzeichnis der Unternehmensveröffentlichungen.....	327
Verzeichnis der Gesetze und Rechtsquellen der EG/EU	333

Inhaltsverzeichnis

Abbildungsverzeichnis	XXIII
Tabellenverzeichnis	XXV
Abkürzungsverzeichnis	XXVII
A Einführung	1
1 Problemstellung und Zielsetzung	1
2 Begriffsexplikationen	7
2.1 Nichtfinanzielle Berichterstattung	7
2.1.1 Nichtfinanzielle Informationen	7
2.1.2 Berichterstattung	7
2.2 Betriebswirtschaftliche Prüfung	8
3 Gang der Untersuchung	10
B Betriebswirtschaftliche Grundlagen sowie Rahmenbedingungen der	
Berichterstattung	13
1 Grundlagen unternehmerischer Nachhaltigkeit	13
1.1 Die Unternehmung	13
1.2 Anspruchsgruppen der Unternehmung	14
1.3 Nachhaltigkeit der Unternehmung	14
2 Grundlagen der traditionellen externen Unternehmensberichterstattung	16
2.1 Vorbemerkungen	16
2.2 Ausprägungsformen	17
2.2.1 Klassische Bilanztheorien	17
2.2.2 Moderne Bilanztheorie	18
3 Grundlagen der nichtfinanziellen Berichterstattung	19
3.1 Historie	19
3.2 Standardsetzer und Standards	21

3.3 Rechtliche Rahmenbedingungen	25
3.3.1 Handelsrecht	25
3.3.2 Unionsrecht.....	27
3.3.3 Weitere regulatorische Entwicklungen	28
3.4 Adressaten und Zweck der Berichterstattung	29
4 Grundlagen der betriebswirtschaftlichen Prüfung.....	31
4.1 Historie und Zweck der betriebswirtschaftlichen Prüfung	31
4.2 Instrumente der Qualitätssicherung	32
4.2.1 Zugang zum Beruf und die Berufspflichten.....	32
4.2.2 Berufsständische Organisationen und Normierungen.....	36
4.2.3 Berufsaufsicht und Haftung.....	38
4.3 Prüfungsprozess	40
4.3.1 (Geschäfts-)Risikoorientierter Prüfungsansatz	40
4.3.2 Strukturierung des Prüfungsprozesses	49
4.3.3 Prüfungshandlungen.....	50
4.3.3.1 Systemprüfung	50
4.3.3.2 Aussagebezogene Prüfungshandlungen.....	53
4.3.3.3 Ausgewählte Prüfungsnachweise.....	55
4.3.4 Urteilsbildung und -mitteilung	58
5 Entwicklung eines theoretischen Bezugsrahmens.....	61
5.1 Erkenntnisse aus der Neuen Institutionenökonomik	61
5.1.1 Einordnung und Zusammenhang ausgewählter Ansätze der Neuen Institutionenökonomik	61
5.1.2 Konzept der Verfügungsrechte.....	62
5.1.3 Konzept der Transaktionskosten	63
5.1.4 Konzept der relationalen (unvollständigen) Verträge	65
5.1.4.1 Relationale Verträge.....	65
5.1.4.2 Prinzipal-Agenten-Ansatz	66

5.1.4.3	Prinzipal-Steward-Ansatz	70
5.2	Referenzrahmen	72
5.2.1	Nachhaltigkeitsberichterstattung nach den G4.....	72
5.2.2	Ausgewählte aussagebezogene Beurteilungskriterien der betriebswirtschaftlichen Prüfung von Informationen.....	77
5.2.2.1	Prüfungsziele nach IDW PS 300, ISA 315 und ISAE 3410	77
5.2.2.2	Prüfungsziele nach IDW PS 821	79
5.2.3	Rahmenkonzept	80
C	Möglichkeiten und Grenzen der Prüfung von nichtfinanziellen Informationen	83
1	Vorbemerkungen zum Analyseobjekt	83
1.1	Auswahl der Berichterstattung nach den G4 als Analyseobjekt.....	83
1.2	Überblick über die Leistungsindikatoren.....	84
2	Analyse der Möglichkeiten und Grenzen der Prüfung der Leistungsindikatoren nach den G4	87
2.1	Risikoanalyse und Systemprüfung.....	87
2.2	Ökonomische Leistungsindikatoren.....	89
2.2.1	Wirtschaftliche Leistung	89
2.2.1.1	Direct economic value generated and distributed	89
2.2.1.2	Financial implications and other risks and opportunities for the organization's activities due to climate change.....	93
2.2.1.3	Coverage of the organization's defined benefit plan obligations	95
2.2.1.4	Financial assistance received from government	97
2.2.2	Marktpräsenz	98
2.2.2.1	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	98

2.2.2.2	Proportion of senior management hired from the local community at significant locations of operations	100
2.2.3	Mittelbare wirtschaftliche Auswirkungen.....	102
2.2.3.1	Development and impact of infrastructure investments and services supported	102
2.2.3.2	Significant indirect economic impacts, including the extent of impacts	104
2.2.4	Beschaffung.....	106
2.2.4.1	Proportion of spending on local suppliers at significant locations of operation	106
2.3	Ökologische Leistungsindikatoren.....	108
2.3.1	Materialien.....	108
2.3.1.1	Materials used by weight or volume	108
2.3.1.2	Percentage of materials used that are recycled input materials.....	110
2.3.2	Energie.....	112
2.3.2.1	Energy consumption within the organization	112
2.3.2.2	Energy consumption outside of the organization.....	115
2.3.2.3	Energy intensity	117
2.3.2.4	Reduction of energy consumption	118
2.3.2.5	Reductions in energy requirements of products and services	120
2.3.3	Wasser	121
2.3.3.1	Total water withdrawal by source	121
2.3.3.2	Water sources significantly affected by withdrawal of water.....	123
2.3.3.3	Percentage and total volume of water recycled and reused.....	125
2.3.4	Biodiversität	126

2.3.4.1	Operational sites owned, leased, managed in, or adjacent to, protected areas of high biodiversity value outside protected areas	126
2.3.4.2	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	128
2.3.4.3	Habitats protected or restored	131
2.3.4.4	Total number of IUCN red list species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	133
2.3.5	Emissionen	134
2.3.5.1	Direct greenhouse gas (GHG) emissions (Scope 1)	134
2.3.5.2	Energy indirect greenhouse gas (GHG) emissions (Scope 2).....	141
2.3.5.3	Other indirect greenhouse gas (GHG) emissions (Scope 3)	144
2.3.5.4	Greenhouse gas (GHG) emissions intensity	158
2.3.5.5	Reduction of greenhouse gas (GHG) emissions	160
2.3.5.6	Emissions of ozone-depleting substances (ODS)	163
2.3.5.7	NO _x , SO _x , and other significant air emissions	165
2.3.6	Abwasser und Abfall	167
2.3.6.1	Total water discharge by quality and destination	167
2.3.6.2	Total weight of waste by type and disposal method	169
2.3.6.3	Total number and volume of significant spills	172
2.3.6.4	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III and VIII, and percentage of transported waste shipped internationally	174

2.3.6.5	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff.....	177
2.3.7	Produkte und Dienstleistungen.....	179
2.3.7.1	Extent of impact mitigation of environmental impacts of products and services	179
2.3.7.2	Percentage of products sold and their packaging materials that are reclaimed by category.....	180
2.3.8	Einhaltung von Rechtsvorschriften	182
2.3.8.1	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	182
2.3.8.2	Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce	184
2.3.9	Insgesamt.....	186
2.3.9.1	Total environmental protection expenditures and investments by type.....	186
2.3.10	Umweltbeurteilung der Lieferanten	188
2.3.10.1	Percentage of new suppliers that were screened using environmental criteria.....	188
2.3.10.2	Significant actual and potential negative environmental impacts in the supply chain and actions taken.....	189
2.3.11	Umwelt-Beschwerdemechanismen	191
2.3.11.1	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms.....	191
2.4	Gesellschaftliche Leistungsindikatoren	192
2.4.1	Beschäftigung.....	192

2.4.1.1	Total number and rates of new employee hires and employee turnover by age group, gender, and region	192
2.4.1.2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operations ...	194
2.4.1.3	Return to work and retention rates after parental leave, by gender	195
2.4.2	Arbeitnehmer-Arbeitgeber-Verhältnis	198
2.4.2.1	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	198
2.4.3	Arbeitsschutz	199
2.4.3.1	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs	199
2.4.3.2	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	200
2.4.3.3	Workers with high incidence or high risk of diseases related to their occupation	203
2.4.3.4	Health and safety topics covered in formal agreements with trade unions	204
2.4.4	Aus- und Weiterbildung	205
2.4.4.1	Average hours of training per year per employee by gender, and by employee category	205
2.4.4.2	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	207

2.4.4.3	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category.....	209
2.4.5	Vielfalt und Chancengleichheit	210
2.4.5.1	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.....	210
2.4.6	Geschlechtsneutrale Entlohnung	211
2.4.6.1	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	211
2.4.7	Lieferantenauswahl nach Arbeitspraktiken	213
2.4.7.1	Percentage of new suppliers that were screened using labor practices criteria	213
2.4.7.2	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	213
2.4.8	Arbeitspraktiken-Beschwerdemechanismen	215
2.4.8.1	Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms	215
2.4.9	Investitions- und Beschaffungspraktiken	215
2.4.9.1	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	215
2.4.9.2	Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.....	217
2.4.10	Gleichbehandlung.....	219
2.4.10.1	Total number of incidents of discrimination and corrective actions taken.....	219

2.4.11 Vereinigungsfreiheit und Recht auf Kollektivverhandlungen	220
2.4.11.1 Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights.....	220
2.4.12 Kinderarbeit	223
2.4.12.1 Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor	223
2.4.13 Zwangs- und Pflichtarbeit	224
2.4.13.1 Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures taken to contribute to the effective elimination of all forms of forced or compulsory labor	224
2.4.14 Sicherheitspraktiken	225
2.4.14.1 Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations.....	225
2.4.15 Rechte der Ureinwohner.....	227
2.4.15.1 Total number of incidents of violations involving rights of indigenous peoples and actions taken.....	227
2.4.16 Beurteilungen	228
2.4.16.1 Total number and percentage of operations that have been subject to human rights reviews or impact assessments.....	228
2.4.17 Lieferantenauswahl nach Beachtung von Menschenrechten ...	229
2.4.17.1 Percentage of new suppliers that were screened using human rights criteria.....	229

2.4.17.2	Significant actual and potential negative human rights impacts in the supply chain and actions taken	230
2.4.18	Menschenrechte-Beschwerdemechanismen.....	231
2.4.18.1	Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms.....	231
2.4.19	Lokale Gemeinschaften.....	232
2.4.19.1	Percentage of operations with implemented local community engagement, impact assessments, and development programs	232
2.4.19.2	Operations with significant actual or potential negative impacts on local communities	234
2.4.20	Korruption	235
2.4.20.1	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified.....	235
2.4.20.2	Communication and training on anti-corruption policies and procedures	237
2.4.20.3	Confirmed incidents of corruption and actions taken	239
2.4.21	Politik.....	241
2.4.21.1	Total value of political contributions by country and recipient/beneficiary	241
2.4.22	Wettbewerbswidriges Verhalten	243
2.4.22.1	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes	243
2.4.23	Einhaltung von Gesetzen.....	244
2.4.23.1	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	244

2.4.24	Lieferantenauswahl nach Auswirkungen auf die Gesellschaft	245
2.4.24.1	Percentage of new suppliers that were screened using criteria for impacts on society	245
2.4.24.2	Significant actual and potential negative impacts on society in the supply chain and actions taken	246
2.4.25	Beschwerdemechanismen für Auswirkungen auf die Gesellschaft	247
2.4.25.1	Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms	247
2.4.26	Kundengesundheit und -sicherheit	248
2.4.26.1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	248
2.4.26.2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes.....	249
2.4.27	Kennzeichnung von Produkten und Dienstleistungen	251
2.4.27.1	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements	251
2.4.27.2	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	253
2.4.27.3	Results of surveys measuring customer satisfaction.....	254
2.4.28	Werbung	255

2.4.28.1 Sale of banned or disputed products	255
2.4.28.2 Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes	256
2.4.29 Schutz von Kundendaten.....	257
2.4.29.1 Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.....	257
2.4.30 Einhaltung von Gesetzesvorschriften.....	259
2.4.30.1 Monetary value of significant fines for non- compliance with laws and regulations concerning the provision and use of products and services	259
D Erkenntnisse aus der Analyse der Prüfung der Leistungsindikatoren nach den G4	261
1 Zusammengefasste Erkenntnisse aus der Analyse und Zwischenfazit	261
2 Entwicklung der DAX-30-Berichterstattung zum Geschäftsjahr 2013	265
E Zusammenfassung und Ausblick.....	273
Anhang	277
Literaturverzeichnis	287
Entscheidungsregister	325
Verzeichnis der Unternehmensveröffentlichungen.....	327
Verzeichnis der Gesetze u.a. Rechtsquellen der EG/EU	333