



The Smoke and Mirrors Game of Global CSR Reporting

Issues and Fixes

By Anil Hira

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This book explains and engages readers in the emerging array of corporate social responsibility reporting systems, responsible for guiding an estimated \$20 billion annually of corporate investments and \$60 trillion annually in investment fund decisions. This book provides a road map to complicated financial reporting systems, which makes it a very useful read for a wide array of audience.

“A careful reading of this book demonstrates clarity, breadth, and depth of analysis of the vital concept of CSR reporting. Anil Hira masterfully documents how CSR reporting schemes are incomplete, unaccountable, and produce questionable effects on corporate behavior. I enthusiastically recommend this book for both academics and practitioners.” —**Dr. Archie B. Carroll**, Professor Emeritus of Management, Terry College of Business, University of Georgia, USA.

“Through an extensive combing of databases and case studies, Anil Hira spells out in detail how voluntary reporting and CSR initiatives have failed to provide accurate information on firms’ practices. He makes a convincing case that only credible—and publicly available—data can change the incentives facing corporate decision-makers and investors.” —**Sandra Polaski**, Senior Research Fellow, Boston University Global Development Policy Center, USA.

“Making an ethically informed case for greater transparency and accountability, this erudite study presents a comprehensive and critical appraisal of global corporate social responsibility reporting. Of particular interest is Hira’s insightful exploration of the complex nexus of global governance, human rights, and CSR. Transdisciplinary in scope, this excellent book deserves a broad audience.” —**Professor Manfred B. Steger**, University of Hawai’i and author of *Globalization: A Short Introduction* (Oxford University Press, 2023).

“This book is a refreshing critique of corporate social responsibility (CSR) that exposes its various shortcomings. It also offers a compelling argument for how standardization and accountability can help improve the effectiveness of CSR. This is a valuable contribution to the ongoing debate on how businesses can make a positive impact on society.” —**Dr. Kerem Öge**, Teaching Fellow in Climate Change and Public Policy, University of Warwick, UK.

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About the Author(s) / Editor(s)

Anil (Andy) Hira is a professor of political science at Simon Fraser University. Author of over 90 peer-reviewed publications, he focuses on political economy and climate change.

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