

The Research Centre of the Faculty of Economics
cordially invites you to a research seminar
on **Tuesday, 16th May 2017**
at **1 p.m.** in room **P-119**
at the **Faculty of Economics, University of Ljubljana**

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Author: **Dr Yuyu Zhang, School of Accountancy, Queensland University of Technology**

will present the article:

“Sustainability Committee Effectiveness and CSR Assurance”

“This study investigates the impact of sustainability committee effectiveness on a company’s voluntary choice to obtain Corporate Social Responsibility (CSR) assurance. This voluntary assurance engagement has a high degree of variation that allows firm management to negotiate the assurance engagement with assurance providers. Results indicate that the existence of a sustainability committee and committee effectiveness are not associated with the decision to obtain assurance for CSR reports; however, sustainability committee effectiveness influences the details of the assurance engagement. When a firm’s sustainability committee is more effective, it is more likely to obtain a high level of assurance, use ISAE 3000 as criteria, choose accounting firms as assurance providers and assure a narrower scope of CSR information. This study forms a novel examination of the sustainability committee as a corporate governance mechanism.”

You can register for the free seminar by phone (01) 58-92-490, or via e-mail:

research.seminars@ef.uni-lj.si by Monday, 15th May 2017.

You can find all information regarding future research seminars on following link:

http://www.ef.uni-lj.si/raziskovanje/seminarji_in_konference

We look forward to seeing you!

