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Nota di contenuto	Introduction -- Reasoning of Included Theories -- Organizational Legitimacy - Its Foundations and Current Impact -- Stakeholder Theory - Shaping Organizational Legitimacy -- Public Value Theory - Measuring Organizational Legitimacy -- Summary Theoretical Findings -- Sustainability and Materiality - Its Organizational Implications and Disclosure -- Research Gaps -- Research Questions -- Data Sample -- Limitations of the Research in Focus -- Empirical Analysis -- References.
Sommario/riassunto	This book deals with a question that decisively influences and drives companies, regulators, banks, and investors in the 21st century. What significance do changes in social discourse and the relationship with social stakeholders have concerning the legitimacy and success of companies? Stakeholder expectations and more strictly defined sustainability regulations require companies to address the social domain and become more transparent and professional in sustainability reporting. Based on an empirical analysis over different industries, the author shows that social stakeholder orientation and topic salience does not only affect sustainability, but also financial performance metrics. Findings that should evoke a more strategic understanding of sustainability disclosure and corporate legitimacy. About the author

Timo Heroth (Ph.D., HSG) is a lecturer and researcher at the Competence Center Controlling with a focus on sustainability reporting and engagement at the Institute of Financial Services Zug IFZ at Lucerne University of Applied Sciences and Arts. He has many years of experience in corporate banking and M&A, is head of continuing education courses in the area of sustainability/ESG and is active in Bachelor and Master courses. He also works in the private sector with a focus on non-financial information and digital solutions in the preparation of double materiality assessments and the development of corporate sustainability strategies.

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