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Descrizione fisica	1 online resource (347 p.)
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Nota di bibliografia	Includes bibliographical references (p. [307]-310) and index.
Nota di contenuto	Introduction : goodwill and blue skies? : getting a grip on nonfinancials -- True and fair view? : the glaring deficiencies of financial reporting -- Open sesame? : nonfinancial reporting between pressures, paradoxes and potentials -- Competitive value : brands, customers and markets -- Management value : strategy, governance and outlook -- Human resources value : productivity, motivation and potential -- Ethical value : CSR, sustainability and stakeholder dialogue -- Says who? : addressing stakeholders and facing issues -- New wine in new bottles? : strategy, structure and style.
Sommario/riassunto	According to research carried out by Ernst & Young, 35% of all investment decisions are based on nonfinancial attributes. A substantial body of literature deals with the management and measurement of nonfinancial assets. This book, by contrast, focuses on best practice in disclosure: How do companies present their vital resources in annual, quarterly, and corporate citizenship/sustainability reports and also in other publications and on their web sites? Do they provide a coherent, consistent, and convincing view of resources like management quality, brands, and intellectual capital?

