

Prof. Dr. Gudula Deipenbrock, HTW Berlin, University of Applied Sciences, Germany

Abstract

Comment on the presentation: Accounting and auditing: barriers and possibilities to sustainable companies - a multi-jurisdictional comparison by Charlotte Villiers

The paper to be presented by Charlotte Villiers focuses on current accounting and auditing provisions across the represented jurisdictions relevant to sustainability. In this context Corporate Governance Codes are considered as also influential. The comment will highlight some aspects of the envisaged (Draft) German Sustainability Code which shall strengthen the green economy and provide the respective guidance.