GRI 207 as an Integrative Framework for Responsible Taxation and Sustainable Welfare: A Systematic Literature Review

Tanja Gemünden
HHL Leipzig Graduate School of Management, Chair of Accounting and Auditing, Jahnallee Leipzig, Germany

Abstract:
Taxes have long dominated research, with investigations focusing on the relationship between tax avoidance and corporate social responsibility. The Global Reporting Initiative (GRI) introduced GRI 207 as the first comprehensive standard requiring explicit tax disclosures, thereby implicitly combating tax avoidance through sustainability reporting. Since it enforcement in 2021, academic work on the standard has remained nascent, conceptually fragmented, and characterized by inconsistent terminology. To examine the current state of research, we conducted a systematic literature review (SLR) of xx peer-reviewed articles. We investigated the need for a theoretically grounded and integrated framework that embeds responsible taxation within stakeholder, legitimacy, risk management, and public-value theory. From practical and regulatory perspectives, the findings show persistent challenges in implementing GRI 207. This is particularly relevant given that the standard is no longer necessarily integrated into European regulatory architecture. Furthermore, no corresponding European Sustainability Reporting Standard exists to ensure definitional consistency, comparability, and assurance. From a policy perspective, our research outlines an agenda for responsible taxation and sustainable welfare. Finally, this review shows how a groundedtheory-informed SLR can promote disclosure requirements as conceptual scaffolds opening a methodological pathway for theory development.