
Plan Overview

A Data Management Plan created using DMPonline

Title: Characteristics of non-financial information quality – from the perspective of investors in the Netherlands

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Template: University of Amsterdam Template

Project abstract:

In this explorative paper we try to gain a deeper understanding whether the information quality characteristics in the International Accounting Standards Board Conceptual Framework (IASB), that forms the basis for financial reporting standard setting, are also relevant for non-financial reporting based on the Corporate Sustainability Reporting Directive (CSRD), and the International Sustainability Standards Board (ISSB) exposure drafts; and we examine which other quality characteristics are applicable to narrative non-financial information. We performed a literature review followed by a survey with institutional investors from the Netherlands. We conclude that although most quality characteristics that are applicable for financial reporting are also relevant for non-financial reporting, a copy paste process alone does not do the trick. Investors consider 'relevance' and 'accuracy' of non-financial information as most important to their investment decisions. Furthermore, 'access to non-financial information' is more important to investors' assessment of the firms' non-financial performance than to the assessment of financial performance. Based on the results we recommend that the European sustainability reporting standard setter and the ISSB should re-evaluate the information quality characteristics for non-financial information.

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Characteristics of non-financial information quality - from the perspective of investors in the Netherlands

Data creation, collection, organisation & documentation

1. What data will you be collecting, generating or reusing?

Qualitative/quantitative data will be collected through a survey with institutional investors in the Netherlands.

2. Where will the data be stored during the research project?

- Personal device (e.g. personal laptop, mobile phone, external hard drive)

The data is collected through Qualtrics and is therefore also available in my personal online UvA Qualtrics account. Furthermore the raw data is stored on my personal device.

3. How will the data be organised, described and documented?

One folder with raw data is made in that folder Excel files are stored.

Data security

4. What are the main risks to data security?

- Loss of data

The data is stored on my personal device. Therefore, there is a potential risk for loss of data.

5. What measures will be taken to mitigate the risks?

- Other, please explain in a comment below

I will make a back-up on multiple external drives. Furthermore, the data is collected through Qualtrics and therefore is also stored in my personal online Qualtrics account of the University of Amsterdam.

6. Who will have access to the data?

Only me.

7. How often will backups of your data be made and where will they be stored?

I will make two backups of my data on two external drives.

8. If you are using non-digital data, what measures will be taken to assure the safety and usability of these data?

No non-digital data is used.

Data archival and preservation

9. At the end of your research project, what data will be archived, for how long and in what format?

All data resulting from the project will be preserved for at least 10 years.

10. Where will you archive your data?

- Other, please explain in a comment below

The data will be saved on my personal device and on the external back-up drives.

11. What metadata standard will be used?

12. What documentation and/or software code will be deposited with the data?

Excel files and SPSS analysis files

Data publication and access

13. What data will be published as outputs from the project and when?

None

14. If you are not publishing (a selection of) your data, what is the reason?

The data will only be published when it is required for publication purpose in a journal. Also, since the data is collected through a survey it is generated specifically for my research project.

15. What (license) conditions will apply to the data you will publish?

N/a

16. If you are publishing (a selection of) your data, where will you publish your data?

- I will not publish any data

Policies, agreements and resourcing

17. Apart from the UvA RDM policy and UvA ICT security policy, what other policies at the University of Amsterdam and partner institutions apply?

- No other policies apply

18. Which of the following agreements are required?

- Data processing agreement

Participants agreed upfront that I may use the data in the questionnaire. Also, the questions in the questionnaire are formulated in such a way that the answers are fully anonymous.

19. Are all required resources available?

YEs

20. Which data steward and/or RDM specialist have you discussed this data management plan (DMP) with and when did this discussion take place? (NB: when you will submit this DMP with NWO, a consult with your data steward and/or RDM support is obligatory)

N/a, I filled out this data management tool in 2023 at the time when I was in the final stage of my PhD project. At the time when I was working on my PhD (2013-2023) I was not informed on the need of a data management plan. I was informed about this in January 2023 by Bureau Pedel.