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*The Quality of Stakeholder Engagement in Sustainability Reporting:  
Empirical Evidence and Critical Points*

The aim of the paper is to investigate the quality of stakeholder engagement (SE) in sustainability reporting (SR). The first part analyses the role of SE in SR according to the literature: SE is a fundamental step of the reporting process because of its role in defining materiality and relevance of the information communicated. The second part of the paper is dedicated to an empirical analysis of a sample of sustainability reports. The analysis showed that what is really applied in a wide majority of the cases is a stakeholder management approach rather than an SE approach. In the light of the above, questions for the future are if SE is moving from being a simple way to consult and influence stakeholders to an effective instrument for involving them in the company's decision making, through a mutual commitment.