

Integrated Reporting. Towards a Framework for a Sustainable International Corporate Reporting

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Master's Thesis from the year 2011 in the subject Business economics - Accounting and Taxes, grade: 1.3, Manchester Metropolitan University Business School, language: English, abstract: This library-based dissertation examines the topic "Integrated Reporting", which is aimed to integrate financial and nonfinancial information in one report. Doing this appropriately would result in a more accurate reflection of the company's business and further would lead to a sustainable development of the company. However, sustainability itself has been a developing issue, therefore, the idea of integrated reporting still is considered as work in progress. The aim of this dissertation is to bring more light into this issue. Insofar, it has been investi- gated in the requirements, which ensure the communication to all stakeholders and not merely the financial community. In this context the linkage between the report's financial and non-financial information plays a significant role. Given that, IFRS are standards of global level, and integrated reporting is aimed to be a global standard, the role of IFRS in an integrated report will be assessed. The literature review has indicated the current state of knowledge in terms of inte- grated reporting. This knowledge will be applied conducting two case studies of companies (BASF and Anglo Platinum), which already are reporting in an inte- grated manner. The research in this piece of work has shown that integrating is a step into the right direction. The main criticism on sustainability reporting has been, that companies arrange the content of their reports in a manner that lets them look attractively to their stakeholders. In this context materiality investigations are conducted in order to identify important issues the company is facing. However, there are uncertainties regarding the external assurance of the report, as there is still no mandatory audit standard for non-financial information. Furthermore, showing the interconnections between financial and non-financial performance still remains a not adequately solved issue, as it is a big challenge to quantify non-financial performance. Moreover it was investigated in the role of IFRS in the report. Here the research has shown that it can play a supportive role, yet, there still is no appropriate explanation how to integrate IFRS in the report appropriately, and therefore, it remains an attached report. As integrated reporting is an issue of global concern, it requires global involvement.

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