Contents

1 Coping with Integrated Reporting: An Overview of Financial and Social Reporting Using the Integrated Approach ............... 1
Samuel O. Idowu and Mara Del Baldo

Part I Theoretical Insights and Outlooks on Integrated Reporting

2 Theoretical Perspectives on Purposes and Users of Integrated Reporting: A Literature Review ................................................. 13
Maria-Teresa Speziale

3 Theoretical Insights on Integrated Reporting: Valuing the Financial, Social and Sustainability Disclosures ........................................... 61
Mark Anthony Camilleri

4 The Evolution of Corporate Sustainability and Corporate Social Responsibility Towards the Common Goal of Integrated Reporting ........................................... 77
Ioana Dragu

5 Small and Medium-Sized Organisations: Why and How Do They Implement Integrated Reporting? ............................................. 95
Mara Del Baldo

Part II Critical Perspectives on Integrated Reporting in Theory and Practice

6 From Sustainability to Integrated Reporting: How the IIRC Framework Affected Disclosures by a Financial Institution in Australia ............................................................................. 125
Federica Casonato, Federica Farneti, and John Dumay
Contents

7 The Impact of Triple Bottom Dispersal of Actions on Integrated Reporting: A Critical Perspective ........................................ 141
Adriana Schiopoiu Burlea

8 The Mimicry of Integrated Reporting: An Analysis of the Principles-Based Approach .................................................. 153
Adriana Tiron-Tudor, Tudor Oprisor, and Gianluca Zanellato

9 Integrated Report: Is it a Strong or Weak Accountability Tool? .......................................................... 169
Antonella Silvestri and Stefania Veltri

10 Integrated Reporting, Integrated Thinking and Gaming Companies: Myths and Paradoxes ........................................ 185
Maria-Gabriella Baldarelli

11 Assurance on Integrated Reporting: A Critical Perspective ........................................................................ 199
Miriam Corrado, Paola Demartini, and John Dumay

12 Value-Oriented and Rental Approach in <IR> of Private Water Utilities Companies ........................................ 219
Ninel Nesheva-Kiosseva

13 Corporate Reporting Practices Concerning Non-financial Aspects: A Possible Prolific? ........................................ 241
Adriana Tiron-Tudor, Diana-Lavinia Martin, and Teodora Viorica Farcas

Part III Implementing Integrated Reporting in Different Countries and Organisations: Issues, Benefits and Challenges

14 Integrated Reporting and Materiality Process Disclosure in European Sustainability Oriented Companies ............... 267
Tiziana De Cristofaro and Carmela Gulluscio

Belen Fernandez-Feijoo, Silvia Romero, and Silvia Ruiz Blanco

16 Early Adopters of Integrated Reporting: The Practical Evidence from Warsaw Stock Exchange Companies ........ 319
Maria Aluchna and Maria Roszkowska-Menkes

17 King Codes on Corporate Governance and ESG Performance: Evidence from FTSE/JSE All-Share Index ............ 341
Federica Doni, Antonio Corvino, and Silvio Bianchi Martini

18 Integrated Reporting in India: Research Findings and Insights ........................................................................ 365
Sumona Ghosh

Index .............................................................................. 387