

One Report



2023-2024

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One Report Integrated Reporting For A Sustainable Strategy

Emilie Sanchez



One Report Integrated Reporting For A Sustainable Strategy:

One Report Robert G. Eccles, Michael P. Krzus, 2010-02-16 Winner of the 2010 PROSE Award for Best Business Finance Management Book One Report refers to an emerging trend in business taking place throughout the world where companies are going beyond separate reports for financial and nonfinancial e.g. corporate social responsibility or sustainability results and integrating both into a single integrated report. At the same time they are also leveraging the Internet to provide more detailed results to all of their stakeholders and for improving their level of dialogue and engagement with them. Providing best practice examples from companies around the world One Report shows how integrated reporting adds tremendous value to the company and all of its stakeholders including shareholders and also ultimately contributes to a sustainable society. Focuses on the emerging trend of integrated reporting as a top priority for companies, investors, regulators, auditors, and civil society. Provides compelling case studies from some of the world's leading companies doing integrated reporting. Addresses how companies can move toward One Report and how it can become a keystone of a sustainable strategy for both the company and society. Explains what others such as analysts, shareholders, other stakeholders, auditors, regulators, legislators, and civil society need to do to enable the rapid and broad adoption of One Report. Filled with case studies and the most current trends on integrated reporting, this book is an invaluable guidebook on the future of reporting and how this future can lead to a sustainable society.

Integrated Reporting (IR) for Sustainability Ki-Hoon Lee, Samantha Senaratne, Nuwan Gunarathne, 2023-10-24 The book presents a rich collection of research studies on the theory and practice of corporate integrated reporting. IR in South Asia is emerging to compete in the world marketplace and one of the fast economically growing regions to contribute to the global economy. As the region's economic development accelerates, balancing economic and environmental development appears as a key sustainability challenge for governments, investors, consumers, and local communities. Companies in the South Asia region are therefore increasingly challenged to reduce their environmental impacts and to contribute to sustainable development. This book includes valuable contributions of advanced research, concepts, applications, developments, and case studies on corporate IR and sustainability accounting in South Asia and the roles of different professional accounting bodies to strengthen corporate sustainability and build capacity in the South Asian Region.

The Routledge Handbook of Integrated Reporting Charl de Villiers, Pei-Chi Hsiao, Warren Maroun, 2020-05-11 This timely handbook provides a current and comprehensive examination of integrated reporting, both practical and research based. It offers insights and different perspectives from more than 60 authors, including representatives of the International Integrated Reporting Council, Integrated Reporting Committee of South Africa, professional bodies, and audit firms, as well as leading academics in the fields of integrated reporting, sustainability reporting, and corporate social responsibility. This collected work provides an in-depth review of the development of integrated reporting with a focus on the interpretation and guidance provided by the International Integrated Reporting Council. It

encourages the development of new thinking and research topics in the area of integrated reporting such as links between integrated reporting and reports focused on financial and corporate social responsibility matters as well as showcasing how integrated reporting issues are seen and practiced in different parts of the world The chapters include reviews of the most recent research practitioner viewpoints conceptual pieces case studies and disclosure analyses Accessible and engaging this handbook will be an invaluable overview for those new to the field or those who are interested in ensuring they are up to date with its developments as well as those who are concerned with how to construct an integrated report **Accounting for**

Sustainability: Asia Pacific Perspectives Ki-Hoon Lee, Stefan Schaltegger, 2018-01-30 This book advances the understanding of corporate sustainability and challenges and roles of sustainability accounting in the Asia Pacific region The Asia Pacific region has shown fast economic growth for several decades which is expected to continue In this context Asia has become the production engine of the global economy At the same time scientific reports reveal that some planetary boundaries are crossed for example relating to biodiversity and climate change Companies in the Asia Pacific region are therefore increasingly challenged to reduce their environmental impacts to document their social contribution and to contribute to sustainable development Key approaches to identify sustainability problems and challenges to support improvement processes and to back up sustainability contributions include accounting and reporting In contrast to the high relevance of accounting and reporting for corporate sustainability for the Asia Pacific region academic research has so far been dominated by Western researchers and pre dominantly dealt with Western and Japanese cases and approaches It is thus time to take account of Asian perspectives on accounting and reporting for sustainability in the Asia Pacific region

Integration von Nachhaltigkeitsinformationen in das Controlling Michael Kubach, 2013-02-19 In Folge geopolitischer konomischer kologischer und gesellschaftlicher Entwicklungen wird nachhaltiges Handeln zunehmend zu einer Herausforderung f r Unternehmen Doch obgleich immer mehr Unternehmen angeben neben den konomischen auch die kologischen und sozialen irkungen ihrer Handlungen betrachten zu wollen ist weiter eine Diskrepanz zwischen Absicht und Handlungswirklichkeit zu erkennen Die generelle Erfolgswirkung nachhaltiger Unternehmensf hrung wurde wissenschaftlich bereits ausf hrlich untersucht und in der Unternehmenspraxis stellt sich weniger die Frage nach der Notwendigkeit nachhaltiger Unternehmensf hrung als die Herausforderung der konkreten Umsetzung Hier kommt dem Controlling in der Unterst tzung der Unternehmensf hrung insbesondere durch die Bereitstellung relevanter Informationen f r Steuerungszwecke eine bedeutende Funktion zu Darum befasst sich die Arbeit von Michael Kubach mit den M glichkeiten und Potenzialen einer Integration von Nachhaltigkeitsinformationen in die unternehmerische Praxis des Controllings Vertieft wird auf die Lieferanten und Innovationssteuerung unter nachhaltigen Aspekten eingegangen Die Untersuchung bedient sich theoretisch konzeptioneller sowie quantitativer und qualitativer empirischer Methoden Neben Literaturanalysen wurden die Daten von 205 Unternehmen aus High Tech Branchen der verarbeitenden Industrie erhoben und unter anderem

strukturgleichungsanalytisch ausgewertet Darüber hinaus wurden zwei Fallstudien in Unternehmen durchgeführt

Politische Ökonomie der Finanzialisierung Marcel Heires, Andreas Nölke, 2013-10-31 Mit der Finanz- und Wirtschaftskrise seit 2007 hat eine breite gesellschaftliche und akademische Debatte über die Rolle der Finanzmärkte und des Finanzsektors im gegenwärtigen Kapitalismus eingesetzt Die unter dem Stichwort Finanzialisierung in diesem Band versammelten Beiträge setzen sich aus einer Vielzahl von Perspektiven mit den Ursachen und Folgen der Ausbreitung einer Finanzmarktlogik in Wirtschaft und Gesellschaft auseinander Ausgehend von Veränderungen im Finanzsektor selbst werden dabei auch neuere Entwicklungen wie die Finanzialisierung von Umwelt und Naturressourcen in den Blick genommen **The Integrated**

Reporting Paradigm Teresa Izzo, 2024-06-14 Integrated reporting IR has emerged as an accounting change initiative and has rapidly gathered worldwide attention Great expectations are placed in IR becoming the ultimate tool to secure valuable strategy and business model of disclosure Although often attributed to the sustainability domain this topic deserves recognition within a broader discourse on the transformative nature of corporate reporting Surely IR represents a theme of great controversy struggling to find strong theoretical roots as well as a more effective acknowledgment at a practical level Given these premises this book provides an in depth review of the field enhancing the IR conceptualization through a multi level perspective of analysis To this end it explores the historical background of contemporary integrated reporting practices illustrating the strengths and weaknesses of the prevailing approaches The book also analyses the theories that have been used to interpret the IR rationale and explain its wide spread adoption among organisations Lastly it discusses and evaluates the state and the extent of the academic debate identifying interesting future research paths Integrated Reporting

Cristiano Busco, Mark L. Frigo, Angelo Riccaboni, Paolo Quattrone, 2013-11-27 This book focuses on Integrated Reporting as a contemporary social and managerial innovation where a number of initiatives organizations and individuals began to converge in response to the need for a consistent collaborative and internationally accepted approach to redesign corporate reporting Integrated Reporting is a process that results in communication of the annual integrated report which describes value creation over time An integrated report is a concise communication about how an organization's strategy governance performance and prospects lead to the creation of value over the short medium and long term This book offers a fresh perspective with expert contributions focusing on both the theoretical underpinnings and the practical challenges for the future of corporate reporting *Banking & Innovation 2024/2025* Marcel Seidel, Svend Reuse, 2025-08-17 Die Banking und

Finance Szene sieht sich national wie international unablssig neuen Herausforderungen gegenüber Um diesen Herausforderungen gerecht zu werden zeigen Innovationsexpertinnen und Experten aus Wissenschaft und Praxis in der Buchreihe Banking Innovation strategische organisatorische kulturelle und methodische Problemlösungen für die Bankbranche Auf diese Lösungen sind zum Teil bankenspezifisch zum Teil wurden sie aus anderen Branchen auf den Bankenbereich übertragen Führungskräfte sowie Entscheiderinnen und Entscheider in der Finanzbranche die kreativ und

langfristig denken und handeln erhalten hier wertvolle Anregungen Dieser Band enthält 29 Beiträge die sich mit neuen Ideen einer strategischen Ausrichtung mit kulturell personalwirtschaftlich orientierten Themen technischen und methodischen Vorgehensweisen sowie rechtlichen Herausforderungen im Banking beschäftigen Die Ausgabe 2024/2025 deckt ein breites Spektrum aktueller Chancen und Innovationen und auch durch Künstliche Intelligenz und Nachhaltigkeitsstrategien im Bankwesen ab

Implementing Integrated Reporting Cristiana Bernardi, 2020-02-29 Sustainability the environment corporate accountability social justice integration these are the buzzwords of our century This book takes readers on a journey through the landscape of standard setting giants and corporate reporting paradigms through the eyes of two companies that have taken very different paths toward integrated thinking Both stories provide new insights into the transition to integrated reporting as envisaged by the International Integrated Reporting Council IIRC and how integrated reporting is reshaping our views on transparency However the top down approach adopted in studies of integrated reporting in practice has left many questions unanswered Is it effective How does it evolve into established practice Is it just another management fad This bottom up critique answers all these questions and one more Could integrated reporting become the corporate reporting norm We shall see Given its depth of coverage the book appeals to IIRC academic community participants in integrated reporting networks and others interested in integrated reporting

Accounting and Control for Sustainability Lucrezia Songini, Anna Pistoni, Christian Herzig, 2013-11-25 This book aims to explore new challenges and prospects for sustainability accounting by considering a large spectrum of theoretical lenses and research methods It brings together articles that consider main areas of accounting in order to review and advance theorizations and methodological applications to the study of all main accounting fields

Stakeholders, Governance and Responsibility Shahla Seifi, David Crowther, 2018-09-14 This book re-examines the relationships between stakeholders governance and corporate social responsibility It addresses different aspects of these relationships from a wide international and interdisciplinary perspective

European Public Sector Accounting Peter Lorson, Susana Jorge, Ellen Haustein, 2023 Public sector accounting PSA and reporting was subject to considerable national reforms during the last decades and is in the focus of the European Commission aiming to harmonize the accounting systems of its Member States by developing European Public Sector Accounting Standards EPSAS Therefore the topic is of high relevance for both academia and practitioners This book provides different views about PSA in Europe as of today It spans topics such as history of PSA its differences to private sector accounting and finance statistics as well as budgeting A main part is devoted to International Public Sector Accounting Standards IPSAS by addressing their spread conceptual framework and selected public sector specific standards including a case study Also consolidated financial reporting is covered by drawing examples This textbook is not only of use for students and researchers but interested readers that seek for broad perspectives on PSA such as practitioners and members of intergovernmental organisations It intends to complement university teaching modules on PSA as those accessible for free under www.uni-rostock.de

weiterbildung offene uni rostock onlinekurse european public sector accounting Integrated Management Robert Sroufe, 2025-04-09 Building on the award winning success of the first edition Integrated Management offers Initiatives we would want to achieve regardless of their proven positive impacts on a single bottom line as they are practices that benefit the environment and society in dynamic ways that for too long have been overlooked **Corporate Stewardship** Susan Albers Mohrman, James O'Toole, Edward E. Lawler III, 2017-09-29 Stewardship entails a profound understanding and acceptance of the challenges that result from the organization's interdependence with the societal and ecological contexts in which it operates and of what it takes to embrace the challenges to be a force for building a viable future This book dares to ask why business leaders should embrace stewardship in the current market where profit reigns supreme A shift in approach represents fundamental change for the corporate world and even the most advanced corporations consider themselves to be in the starting block of this transition The book sets out the practical ways in which corporate stewardship can be achieved through embedding new approaches across the different functions of a business This book written by the leading thinkers in sustainability research provides practical guidance on how companies can resolve the paradoxical challenges they face How can they be at the same time profitable and responsible effective and ethical sustainable and adaptable It explores what businesses are doing what they can and should do to effectively respond to external challenges and focuses on how leaders can create cultures strategies and designs far beyond business as usual Stewards must not only make proper current use of that which they hold in trust they also must leave it in better condition for use by future generations Corporate Stewardship challenges managers executives and directors of global corporations to think and act as stewards of both their organizations and the physical and social environments in which they operate *Strategic Sustainability* Daniel Fogel, 2016-03-22 Strategic Sustainability examines how organizations can implement environmental sustainability science theories and ways of thinking to become more competitive Including examples and ideas implemented in various countries it is based on known scientific principles about the natural world and organizational principles focusing on the work domain The intersection of these two realms of research creates a powerful and new approach to comprehensive seemingly contradictory issues Daniel S Fogel draws from disparate fields and creates a story about organizations their future and how people are part of the problem and more importantly part of the solution Readers will find ways to take action to improve organizations and avoid denigrating our natural environment learning to be mindful of the urgency we should feel to improve our impact on the world The focus on the natural environment provides a powerful focus for creating value in organizations and addressing the major challenges we all face Advanced sustainability students working professionals and board members managers and legislators responsible for governing organizations or implementing public policy will find this book useful A companion website features an instructor's manual with test questions as well as 38 10 minute videos for classroom use *Accounting, Accountability and Society* Mara Del Baldo, Jesse Dillard, Maria-Gabriella Baldarelli, Massimo Ciambotti, 2020-03-31 This book

addresses the growing interest among policymakers practitioners and academics in the evolution and the future implications of social environmental and sustainability accounting To do so it examines the conceptual and practical application of accountability at multiple levels and contexts and presents a range of case studies focusing on salient issues perspectives and the potential of multidimensional accounting and reporting regimes Intended for a diverse audience the book allows readers to gain a better understanding of the topics encourages dialogue and debate and stimulates innovation in scholarship policy and practice

Environmental Disclosure Luigi Lepore, Sabrina Pisano, 2022-12-29 This book provides a description of the state of the art on environmental disclosure illustrating the key theoretical issues the regulatory frameworks and the main standards developed and reporting the results of an empirical analysis on the environmental disclosure released by listed firms Luigi Lepore and Sabrina Pisano begin by analysing the origin and evolution of environmental disclosure They go on to provide a description of the main theoretical frameworks used by scholars explaining the conceptual basis of each theory and describing how the specific theory has been used to explain the company's decision to release environmental disclosure The second part of the book highlights the role and evolution of the European regulatory frameworks emphasising the transition from voluntary to mandatory disclosure and the major standards and guidance developed The book ends by providing a picture of the evolution of sustainability reporting practices in European Union nations over the past two decades This book investigates the critical issues and new directions in environmental disclosure which are currently under examination by regulators and standard setters It will therefore be of great interest to academics and students working in the areas of business and sustainability

Introduction to Global Sustainable Management Colin Combe, 2022-02-23 At a time when the effects of climate change are becoming all too real for ordinary citizens around the world this essential textbook offers insight into how managers can shape and influence the development of sustainability practices as a means of tackling some of the most pressing social economic and environmental challenges Featuring a distinctly international array of case studies and examples as well as learning outcomes definitions questions tasks and further reading Introduction to Global Sustainable Management provides readers with a valuable understanding of how sustainable management practices can be implemented in different industry sectors across the globe Suitable for upper level undergraduate and postgraduate students of sustainable management related courses A Tutor's Guide PowerPoint slides and selected SAGE Business Cases are available to instructors via the companion website Colin Combe is a senior lecturer in strategic management at Glasgow Caledonian University UK

Measurements, Indicators, and Research Methods for Sustainability Ian Spellerberg, Daniel S. Fogel, Sarah E. Fredericks, Lisa M. Butler Harrington, Maria Proto, Patricia Wouters, 2012-04-09 Measurements Indicators and Research Methods for Sustainability presents a thorough and accessible overview of the ways in which sustainability is charted worldwide Some articles introduce basic concepts such as quantitative versus qualitative data or the weak versus strong sustainability debate others examine how indicators in specific areas climate change and soil conservation agriculture and

mining have been applied or not to different regions Research analysts explain the modes and media through which these measurements are broadcast stressing the importance of developing methods that can be understood by both experts and ordinary citizens They also examine the process of monitoring itself a controversial topic affecting national or international policy law rules and regulations

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