

Discussion Paper Summary The IIRC

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How to do an Integrated Report Leigh Roberts [Integrated Reporting - Full Interview](#) Discussion Paper Summary The IIRC

The Discussion Paper Towards Integrated Reporting - Communicating Value in the 21st Century was launched Monday 12th September 2011. It considered the rationale for Integrated Reporting, offering initial proposals for the development of an International Integrated Reporting Framework and outlining the next steps towards its creation and adoption. Its purpose was to prompt input from all those with a stake in improved reporting, including producers and users of reports.

Framework Development: <IR> Discussion Paper | Integrated ...

The International Integrated Reporting Committee (IIRC) is an international cross-section of leaders from the corporate, investment, accounting, securities, regulatory, academic, civil society and standard-setting sectors. See page 28 for a list of members. The initial focus is on reporting by larger companies and on the needs of their investors.

TOWARDS INTEGRATED REPORTING Communicating Value in the ...

The complete Discussion Paper is available on the IIRC's website.3 Specific questions were posed in the Discussion Paper. A summary of the responses and key points made in response to each of the questions is included in the section, Headline Messages Emerging by Discussion Paper Question. TOWARDS INTEGRATED REPORTING Communicating Value in the ...

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Discussion Paper Summary The IIRC

The International Integrated Reporting Committee (IIRC) today released a Discussion Paper 'Towards Integrated Reporting - Communicating Value in the 21st Century'. The IIRC seeks to bring together world leaders from the corporate, investment, accounting, securities, regulatory, academic, civil society and standard-setting sectors to develop a new approach to reporting.

IIRC issues Discussion Paper on Integrated Reporting ...

The International Integrated Reporting Council (IIRC) has released a summary of feedback received on its 2011 Discussion Paper 'Towards Integrated Reporting—Communicating Value in the 21st Century' and committed to publishing its 'Integrated Reporting Framework' by the end of 2013. The IIRC received 214 responses to its Discussion Paper from organisations and individuals from over 30 countries.

IIRC publishes feedback summary, commits to integrated ...

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Discussion Paper Summary The IIRC

Discussion Paper Summary The IIRC The Discussion Paper Towards Integrated Reporting - Communicating Value in the 21st Century was launched Monday 12th September 2011. It considered the rationale for Integrated Reporting, offering initial proposals for the development of an International Integrated Reporting Framework

Discussion Paper Summary The IIRC

The term business model was used extensively in the IIRC's September 2011 Discussion Paper. "Towards Integrated Reporting - Communicating Value in the 21st Century"1, where it was identified as one of two "central themes for the future direction of reporting".2The Discussion Paper noted that although there "is no single, generally accepted definition of the term 'business model' ... it is often seen as the process by which an organization seeks to create and sustain value."

BUSINESS MODEL - IFAC

the IIRC received on its Discussion Papers and the impact on the proposed activities of the WG. Further, the WG has engaged with different stakeholders and invites practitioners, preparers, directors, investors and other relevant stakeholders to attend part of the WG's meetings to obtain

Integrated Reporting—Discussion

In September 2011, the IIRC launched the discussion paper Towards Integrated Reporting - Communicating Value in the 21st Century which sets out the rationale for Integrated Reporting and proposals for an Integrated Reporting framework. It solicited feedback on a new approach to reporting - Integrated Reporting.

Towards Integrated Reporting The Pivotal Role of IIRC

The IIRC's Value Creation Background Paper (IIRC, 2013f) prepared by EY with guidance from a multi-stakeholder expert steering committee reveals differences, tensions and contradictions in the meaning of value. A range of perspectives are considered with the perspective of providers of financial capital considered in noting (page 11):

The International Integrated Reporting Council: A call to ...

The IIRC produced a 'Discussion Paper' in 2011 from which the overwhelming feedback demonstrated overwhelming support for Integrated Reporting and endorsed the development of a global Framework. It also concluded that the primary audience of integrated reports is investors in order to aid their allocation of financial capital.

Integrated reporting - Wikipedia

This paper investigates professional and nonprofessional investors' use of the Management Discussion and Analysis (MD&A) portion of the corporate annual report. The researchers investigated alternative structures for the MD&A, comparing the standard format currently used by companies to a "tagged" format that mimics XBRL.

WICI | Publications

The IIRC provides the integrated reporting framework that connects sustainability disclosure to reporting on financial and other capitals. Through this collaboration, our intent is to provide: □ Joint market guidance on how our frameworks and standards can be applied in a complementary and additive way.

Statement of Intent to Work Together Towards Comprehensive ...

IIRC's paper Assurance on <IR> - An Introduction to the Discussion. Thank you for the opportunity to participate in this discussion. Our comments and insights were developed by a team of leaders in the internal audit profession reflecting The IIA's global reach. General observations are below.

Assurance on <IR> - An Introduction to the Discussion.

abby for If I Recall Correctly. <Nerds talking> IIRC in hypertext markup language an tag constitutes a hyperlink. <Standard talk> IIRC, his dad is 7'5 ...

Corporate governance in financial institutions has come under the spotlight since the banking crisis in the UK in 2008-9. In many respects, the banking business raises unique problems for corporate governance that are not found in other corporate secto

This book is a timely addition to the fast-growing international debate on Integrated Reporting, which offers a holistic view of the evolution and practice of Integrated Reporting. The book covers the determinants and consequences of Integrated Reporting, as well as examining some of the most relevant issues (particularly in the context of the United States) in the debate about Integrated Reporting.

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.

As a relatively young subject matter, corporate social responsibility has unsurprisingly developed and evolved in numerous ways since the first edition of this textbook was published. Retaining the features which made the first edition a top selling text in the field, the new edition continues to be the only textbook available which provides a ready-made, enhanced course pack for CSR classes. Authoritative editor introductions provide accessible entry points to the subjects covered - an approach which is particularly suited to advanced undergraduate and postgraduate teaching that emphasises a research-led approach. New case studies are integrated throughout the text to enable students to think and analyze the subject from every angle. The entire textbook reflects the global nature of CSR as a discipline and further pedagogical features include chapter learning outcomes, study questions, 'challenges for practice' boxes and additional 'further reading' features at the end of each chapter. This highly rated textbook now also benefits from a regularly updated companion website which features a brand new 'CSR Case Club' presenting students and lecturers with further case suggestions with which to enhance learning, lecture slides, updates from the popular Crane and Matten blog, links to further reading and career sites, YouTube clips and suggested answers to study questions. An Ivey CaseMate has also been created for this book at <https://www.iveycases.com/CaseMateBookDetail.aspx?id=335>.

In the banking industry, inaccurate record keeping can generate negative consequences. By developing solutions to address such issues, financial reporting initiatives can be optimized. Accountancy and the Changing Landscape of Integrated Reporting is a pivotal reference source for the latest research findings on the development of a framework for integrated reporting within the accountancy profession. Featuring extensive coverage on relevant areas such as corporate social responsibility, financial performance, and corporate reporting, this publication is an ideal resource for academics, researchers, graduate-level students, and professionals across the fields of management, economics, and finance.

In a dramatic departure from its voluntary origins, corporate social responsibility (CSR) is rapidly shifting to hold multinational companies accountable for more than traditional shareholder performance. This CSR movement is embracing new environmental, social and governance (ESG) frameworks that both promote global sustainability goals and enhance accountability for negative impacts businesses can have on "planet and people". This collection of essays by leading businesspeople, international civil servants, legal practitioners, academics, and other experts offers a forward-looking and pragmatic perspective that illuminates the major themes in this movement towards increasingly sustainable, transparent and accountable business practices. The collection shows how CSR has evolved to account for societal pressures, environmental, climate change and human rights impacts, international policy imperatives and the practical challenges of regulating commercial activity that transcends borders. The chapters offer an in-depth examination of current issues including: international frameworks and multistakeholder initiatives catalysing foundational change; the shifting emphasis on corporate imperatives to avoid harm to third parties; trends in CSR, focused on assuring the planet's future sustainability and social stability; regulatory initiatives around the globe, including Europe, North America, Asia and Africa, and extended accountability for activities of corporate group members and supply chains. The pressure and business case for companies to incorporate CSR into corporate governance is intensifying with each quarter, shareholder meeting, and regulatory agenda. The integration of CSR and new ESG frameworks into multinational corporate strategy and operations is key to sustainable business models that can generate long-term value for the organization and all stakeholders. Their acceptance as cornerstones of 21st century business practice appears inevitable. Taking full account of the imperative for companies and their lawyers to grapple with the practical and legal challenges in this area, this volume is an invaluable and pragmatic addition to the practitioners' toolbox at this important juncture in an ever-more dynamic field.

Accounting sustainably involves accounting for and to the natural environment, and accounting for and to society, including groups currently oppressed or disadvantaged by unsustainable processes and practices. This book creates a compelling case for the inclusion of sustainability at the heart of accounting educational programmes, offering critical lessons and identifying risks to avoid when designing accounting programmes and courses. Accounting sustainability has moved from the side-lines of policy discourses, accounting institutions, professional accounting practices, and research activities into the mainstream. The chapters in this proposed book engage in a critical dialogue to facilitate change in accounting education for sustainability. They dispel the myth that accounting for sustainability is an oxymoron, bad for business, unrelated to practice, or contrary to professional accounting bodies' accreditation requirements. This book was originally published as a special issue of Accounting Education.

This book goes beyond environmental protection and looks at sustainability by predominantly focusing on human and social sustainability and this focus is carried into sections of the book that discuss sustainable policies, media and gender. The book takes an academic and practitioner approach.

This edited volume presents the research results of the Collaborative Research Center 1026 "Sustainable manufacturing - shaping global value creation". The book aims at providing a reference guide of sustainable manufacturing for researchers, describing methodologies for development of sustainable manufacturing solutions. The volume is structured in four chapters covering the following topics: sustainable manufacturing technology, sustainable product development, sustainable value creation networks and systematic change towards sustainable manufacturing. The target audience comprises both researchers and practitioners in the field of sustainable manufacturing, but the book may also be beneficial for graduate students.

Innovation has become a buzzword that promises dramatic changes in almost every field of business. Absent from this attention is a serious discussion of the ethical sides of dramatic change. To address this, editors Georges Enderle and Patrick E. Murphy gather a team of experts to fully examine the ethics of innovation within business and the economy in this standout addition to the Studies in TransAtlantic Business Ethics series.

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