

1. Record Nr.	UNINA9910254877403321
Titolo	Integrated Reporting : A New Accounting Disclosure // edited by Chiara Mio
Pubbl/distr/stampa	London : , : Palgrave Macmillan UK : , : Imprint : Palgrave Macmillan, , 2016
ISBN	1-137-55149-6
Edizione	[1st ed. 2016.]
Descrizione fisica	1 online resource (XXVIII, 312 p. 29 illus., 28 illus. in color.)
Disciplina	332
Soggetti	Finance Corporations—Finance Risk management Financial engineering Bank marketing Banks and banking Finance, general Corporate Finance Risk Management Financial Engineering Financial Services Banking
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references at the end of each chapters and index.
Nota di contenuto	Integrated reporting: the IIRC framework / Chiara Mio -- Strategy and business model in integrated reporting / Marco Vedovato -- Value creation: a core concept of integrated reporting / Axel Haller -- Empirical evidence on current integrated reporting practices / Carlo Marcon and Morena Mancin -- Integrated reporting: precursor of a paradigm shift in corporate reporting? / Richard Barker and Timotius Kasim -- Integrated reporting: when, why and how did it happen? / Jose Roberto Kassai and Nelson Carvalho -- Integrated report: the cases of Itau Unibanco Holding S/A and of Natura Cosméticos S/A / Alvaro Ricardino Filho and Nelson Carvalho -- The influence of

institutional investors on companies' disclosure / Marco Fasan -- The influence of corporate governance on the adoption of the integrated report: a first study on IIRC pilot programme / Maria Federica Izzo and Giovanni Fiori -- Institutional determinants of IR disclosure quality / Marco Fasan, Carlo Marcon, and Chiara Mio -- Enterprise Risk Management and integrated reporting: is there a synergism? / Giorgio Bertinetti and Gloria Gardenal -- The integrated report and the conference calls content / Elisa Cavezzali, Nazim Hussain, and Ugo Rigoni -- The relationship between integrated reporting and cost of capital / Nelson Carvalho and Fernando Dal-Ri Murica -- Assurance and other credibility enhancing mechanisms for integrated reporting / Roger Sinnott, Shan Zhou, and Hien Hoang -- IR: the big promise and the expectation gap / Chiara Mio and Marco Fasan.

Sommario/riassunto

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. The authors address key topics relating to Integrated Reporting such as: the extent to which consistency between integrated and other company reporting can be achieved, and the fundamental role of integrated thinking within a company setting. More specifically, the book provides a detailed discussion about the role of institutional investors, corporate governance systems and cultural variables in the practice of Integrated Reporting. The book contextualises Integrated Reporting as a practice within the broader realm of international accounting standards, with insight into its impact upon global markets.
