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Nota di contenuto	1. Towards Integrated Reporting: concepts, elements and principles -- 2. What is sustainability? A review of the concept and its applications -- 3. Annual reports, Sustainability reports and Integrated reports: trends in corporate disclosure -- 4. The connectivity of information for the Integrated Reporting -- 5. Materiality and assurance: building the link -- 6. Stakeholder engagement -- 7. "Integrating" Business Model and Strategy -- 8. Performance Measurement and Capitals -- 9. Integrated Reporting and Value-based Cost Management -- A Natural Union -- 10. Approaching Risk Management from a new integrated perspective -- 11. The characteristics of integrated reporting in multinational enterprises -- 12. Towards Integrated Reporting in the Public Sector -- 13. The case of Eni -- 14. The case of Enel -- 15. The case of Vodacom

Group -- 16. The case of Smithfield Foods -- 17. The case of Monnalisa -- 18. The case of Eskom -- 19. The case of HERA -- 20. The case of Auditor-General of South Africa.

Sommario/riassunto

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.
