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Chapter 3: Momentum Adoption; Self-Declared Integrated Reports; Trends in Sustainability Reporting; The Spirit of Integrated Reporting; Accelerators; Regulation; Multistakeholder Initiatives; Organizations; Global Reporting Initiative; Sustainability Accounting Standards Board; CDP; Climate Disclosure Standards Board; Global Initiative for Sustainability Ratings; Endorsements; Awareness; Notes; Chapter 4: Motives; Companies; Audience; Supporting Organizations and Initiatives; Regulators; Service Providers; Notes; Chapter 5: Materiality; The Social Construction of Materiality
Materiality in Environmental ReportingComparing Different Definitions of Materiality; Audience; Governance; Materiality for Integrated Reporting; Notes; Chapter 6: The Sustainable Value Matrix; A Short History of the Materiality Matrix; Issues with the Matrix; The Current State of Materiality Matrices; Stakeholder Identification and Engagement; Issue Identification and Description; Dimension Definitions and Labels; Issue Scoring; Interactivity; Uses of the Matrix; From the Materiality Matrix to the Sustainable Value Matrix; The Four Cells; Notes
Appendix 6A: Comparing the Ford and Daimler Materiality MatricesNotes; Appendix 6B: Methodology for the Materiality Matrices Review; Note; Chapter 7: Report Quality; The Six Capitals; Content Elements; Organizational Overview and External Environment; Governance; Business Model; Risks and Opportunities; Strategy and Resource Allocation; Performance; Outlook; Special Factors; Materiality; Stakeholder Engagement; Connectivity of Information; Website Content; CEO Letter; Assurance; Notes; Appendix 7A: Methodology for Analyzing 124 Company Integrated Reports; Notes; Chapter 8: Reporting Websites Methodology

Sommario/riassunto

An in-depth, enlightening look at the integrated reporting movement. The Integrated Reporting Movement explores the meaning of the concept, explains the forces that provide momentum to the associated movement, and examines the motives of the actors involved. The book posits integrated reporting as a key mechanism by which companies can ensure their own long-term sustainability by contributing to a sustainable society. Although integrated reporting has seen substantial development due to the support of companies, investors, and the initiatives of a number of NGOs, widespread regulatory interve
