

1. Record Nr.	UNINA9910896193603321
Autore	Roszak Sabrina
Titolo	Integrated Thinking For Long-Term Value Creation : A Multidisciplinary Reporting Approach In A Globalized World // edited by Sabrina Roszak, Raluca Sandu
Pubbl/distr/stampa	Cham : , : Springer International Publishing : , : Imprint : Palgrave Macmillan, , 2024
ISBN	9783031582738 303158273X 3031582721 9783031582721
Edizione	[1st ed. 2024.]
Descrizione fisica	1 online resource (219 pages)
Collana	Palgrave Studies in Accounting and Finance Practice, , 2524-826X
Altri autori (Persone)	SanduRaluca
Disciplina	657.3
Soggetti	Financial statements Accounting Financial Reporting Financial Accounting
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Part 1: Frameworks, concepts and state of the art – a multidisciplinary perspective -- Chapter 1: Remarks on the scope and deployment of integrated thinking in business firms -- Chapter 2 - Integrated Thinking, a challenge for accounting? -- Chapter 3: Measuring sustainable performance: towards integrated reporting -- Chapter 4: Towards a Preventive Approach for Sustainable Finance and Integrated Reporting -- Chapter 5: Energy crisis: global issues, local values as integrated thinking premise -- Part II: Practices and perceptions of Integrated Thinking – insights form various industries and stakeholders -- Chapter 6: Integrated Thinking at Generali - Illustration of An Effective Pull Approach -- Chapter 7: Integrated Thinking at ABN AMRO - An Illustration of An Effective Push Approach -- Chapter 8: Integrated Thinking in a Listed South Africa Company - Illustration of a Push/Hard Approach -- Chapter 9: Integrated Thinking: A Discussion With a Former IIRC Strategic Senior Executive -- Chapter 10: Challenges in

Transitioning to Integrated Thinking in Nonprofits: An Empirical Study -- Chapter 11: Circulating best practices – when Integrated Thinking gets on the podium -- Chapter 12: Promoting Integrated Teaching and Critical Thinking for Remodelling Financial Curricula: The way forward to Exposing the Hidden Causes of Financial Volatility -- Part III: Concluding Remarks - Bridging the Gap -- Chapter 13: Integrated Thinking: bridging the gap between theory and practice.

Sommario/riassunto

This book, structured in two parts, gives a 360-degree view on integrated thinking, the foundation of integrated reporting, a rising trend in corporate reporting practice. This topic is particularly interesting in the context of new regulatory landscape, such as the Corporate Sustainability Reporting Directive (CSRD) in the EU (shaped by EFRAG's developments), alongside the IFRS Foundation's efforts towards global sustainability standards, both of which are shaping contemporary debates on sustainable value creation. The first part builds a framework for integrated thinking in a multidisciplinary perspective while the second part revises the framework in the light of practices, by bridging the gap with research findings in this field to date. The book concludes with the current shift of paradigm, and the need to address managerial questions in their complexity, building on knowledge across different specialized disciplines. The book will be of specific interest to accounting and finance teams and professional accounting bodies alongside those teaching or doing research within the fields of finance and accounting. Sabrina Roszak specializes in finance and accounting at SKEMA Business School, with more than 13 years of business experience with both consultancy firms and large companies. She is the Associate Dean of the Academy Digitalization. Her research interests focus on corporate reporting with a particular interest in integrated reporting. Raluca Sandu is an expert in accounting and performance management at SKEMA Business School where she also serves as the Dean of Faculty. She is co-chairing the Accounting History thematic group of the French-speaking Accounting Association, and is a member of various professional and academic associations in accounting. Her main research interests are in geopolitics of accounting. .
