

1. Record Nr.	UNINA9910983037003321
Autore	Minutiello Valentina
Titolo	The Fusion of Accounting and Accountability : A Review of the Evolution of the Main Non-Financial Reporting Tools // by Valentina Minutiello
Pubbl/distr/stampa	Cham : , : Springer Nature Switzerland : , : Imprint : Palgrave Macmillan, , 2025
ISBN	9783031813856 3031813855
Edizione	[1st ed. 2025.]
Descrizione fisica	1 online resource (192 pages)
Disciplina	658.4083
Soggetti	Accounting Corporate governance Corporate Governance
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Introduction -- The Evolution of Non-Financial Reporting: Antecedents and Reference Legislation -- Sustainability Reporting -- Integrated Reporting -- A Comparison of the SR and the IR: Empirical Case Studies on the Implementation Process.
Sommario/riassunto	In recent decades, a growing awareness of companies' important role within society emerged. Companies are considered accountable for their actions and their commitment to sustainability has become essential. Sustainability is a critical success factor and a source of competitive advantage that guarantees survival over time. The process of change necessarily passes through corporate disclosure: consequently, many businesses have begun to incorporate environmental and social issues in their reports to demonstrate their commitment. This trend highlights the need to systematize the main non-financial reporting tools available to companies. In light of these premises, this book investigates the topic of non-financial disclosure by analyzing and comparing the main reporting tools used. It also discusses three case studies as practical examples of the implementation of Sustainability or Integrated Reporting. The different case studies represent a useful tool for comparing the different types of non-financial reports and provide a guide for companies in the

process of implementing and drafting a non-financial report. Valentina Minutiello is a PON Researcher in Accounting at Cattaneo University (LIUC), Italy, and a Certified Chartered Accountant. At the same University, she is an Assistant Professor for the courses of Management and Principles of Accounting, Accountability & Sustainable Accounting, Accounting and Financial Reporting, International Financial Reporting and Impact Accounting & ESG Reporting. Since she entered the academic world as a Ph.D. student in Management, Finance and Accounting, she has shown interest in the following research topics: the adoption of Sustainability Reporting and/or Integrated Reporting and the identification of factors that can increase their quality, the evolution of Accounting Education, corporate governance issues and their implications for corporate reporting, the peculiarities of family businesses and SMEs concerning sustainability, the Intellectual Capital Disclosure and the Diversity, Equity & Inclusion practices.
