



Integrated Reporting. Towards a Framework for a Sustainable International Corporate Reporting

By Thomas Loska

GRIN Verlag GmbH Dez 2011, 2011. Taschenbuch. Book Condition: Neu. 215x151x5 mm. Neuware - Master's Thesis from the year 2011 in the subject Business economics - Accounting and Taxes, grade: 1,3, Manchester Metropolitan University Business School, language: English, abstract: This library-based dissertation examines the topic Integrated Reporting, which is aimed to integrate financial and non-financial information in one report. Doing this appropriately would result in a more accurate reflection of the company's business and further would lead to a sustainable development of the company. However, sustainability itself has been a developing issue, therefore, the idea of integrated reporting still is considered as work in progress. The aim of this dissertation is to bring more light into this issue. Insofar, it has been investigated in the requirements, which ensure the communication to all stakeholders and not merely the financial community. In this context the linkage between the report's financial and non-financial information plays a significant role. Given that, IFRS are standards of global level, and integrated reporting is aimed to be a global standard, the role of IFRS in an integrated report will be assessed. The literature review has indicated the current state of knowledge in terms...



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