

Discussion Paper Summary The Iirc | ff67dd773256535b6987ac510333d99f

The Oxford Handbook of the Corporation Corporate Social Responsibility - Sustainable Business Managing for Stakeholders Handbuch Unternehmenskommunikation One Report The Integrated Reporting Movement Effective Auditing For Corporates Germany Environmental Accounting and Reporting Towards Integrated Reporting Rechnungslegung, Prüfung und Unternehmensbewertung Accounting for Sustainability Accountancy and the Changing Landscape of Integrated Reporting The Responsible Investor Handbook Integrated Reporting The Routledge Companion to the Professions and Professionalism Redefining Corporate Social Responsibility IFRS and XBRL Redesigning Organizational Sustainability Through Integrated Reporting Sustainability in Accounting Education Accounting Building Public Trust Business Sustainability in Asia Betriebswirtschaftliche Fragen zu Steuern, Finanzierung, Banken und Management The Sustainability Debate Understanding Integrated Reporting Integrated Reporting and Audit Quality Einfluss des Integrated Reportings auf Urteile und Entscheidungen privater Investoren Nachhaltige Unternehmensentwicklung aus ressourcenorientierter Perspektive Stakeholder Capitalism Ethical Innovation in Business and the Economy Corporate Social Responsibility Nuovo bilancio integrato Integrated Reporting Chief Value Officer The Law on Corporate Governance in Banks The Global Forest Sector Lord of the Flies Implementing Integrated Reporting Sustainable Manufacturing

The Oxford Handbook of the Corporation

This book focuses on the accounting change processes that drive integrated reporting in the public sector. The Integrated Report is a tool that allows public sector entities to quantify and convey those aspects of their organization, strategy, governance and performance that lead to the creation of public value over time. To be successfully introduced, integrated reporting must follow a specific path of accounting change. The context in which public sector entities operate, and the unique relationship between the public sector and the environment, redefine the accounting process of change to deliver an integrated report. The authors provide a fresh look at integrated reporting on the basis of the accounting change processes that drive it, helping academics and practitioners to gain a deeper understanding of the challenges and benefits in terms of public value creation.

Corporate Social Responsibility - Sustainable Business

Business reporting in a post-apocalypse global marketplace Clearly, now is the time for creating an effective business-reporting model appropriate for the markets of the twenty-first century. Rather than start from scratch after the Enron-Andersen fiasco, two leading consultants from PricewaterhouseCoopers present a plan that supplements the current model, one in which executives, accountants, analysts, investors, regulators, and other stakeholders can truly embrace the spirit of transparency. The Future of Corporate Reporting highlights the best practices for global financial reporting, explaining the concept of "performance auditing," which focuses on the real performance of the business as opposed to technical adherence to GAAS. Eccles and Masterson also discuss the pros and cons of GAAP v. IAS, present new approaches to reforming financial reporting, and outline a twenty-first-century model of accounting that will improve markets and benefit shareholders.

Managing for Stakeholders

"One Report" refers to an emerging trend in business taking place throughout the world where companies are going beyond separate reports for financial and nonfinancial (e.g., corporate social responsibility or sustainability) results and integrating both into a single integrated report. At the same time, they are also leveraging the Internet to provide more detailed results to all of their stakeholders and for improving their level of dialogue and engagement with them. Providing best practice examples from companies around the world, One Report shows how integrated reporting adds tre.

Handbuch Unternehmenskommunikation

Changes in production, demand, supply, and trade patterns; the impact of green building and bioenergy on industry practices and policy infrastructure; and new economies with production advantages and large consumption bases all present challenges and opportunities in the forest sector. With contributions from leading experts in academia and professional organizations, The Global Forest Sector: Changes, Practices, and Prospects fills a gap in the literature that is preventing students, scholars, and policy makers from developing a timely, structured, big-picture view of forest sector business. In addition, the book reviews current thinking on a wide variety of business management issues in the forest sector. The book covers managing change in the global forest sector and the impact of globalization on forest users. It discusses markets and market forces, new products and product categories, and the influence of China and Russia. The book then examines the environmental paradigm, including environmental activism, sustainability, and the impact of green building and bioenergy. The book concludes with coverage of the role of information technology, corporate social responsibility, innovation, and next steps. Overall, this book helps readers both develop a bird's eye view of the changes surrounding the forest sector as well as have a magnified view of numerous managerial issues associated with these changes. The content paints a picture of the current and changing forest sector including the state of forests, the nature of markets, the newly emerged patterns of stakeholder impact, and evolution of key business practices. It provides the foundation needed to develop the conservation-based economy required for future success in the global forest sector.

One Report

Innovation has become a buzzword that promises dramatic changes in almost every field of business. Absent from this attention is a serious discussion of the ethical sides of dramatic change. To address this, editors Georges Enderle and Patrick E. Murphy gather a team of experts to fully examine the ethics of innovation within business and the economy in this standout addition to the Studies in TransAtlantic Business Ethics series.

The Integrated Reporting Movement

This book is a timely addition to the fast-growing international debate on Integrated Reporting, which offers a holistic view of the evolution and practice of Integrated Reporting. The book covers the determinants and consequences of Integrated Reporting, as well as examining some of the most relevant issues (particularly in the context of the United States) in the debate about Integrated Reporting.

Effective Auditing For Corporates

In the banking industry, inaccurate record keeping can generate negative consequences. By developing solutions to address such issues, financial reporting initiatives can be optimized. *Accountancy and the Changing Landscape of Integrated Reporting* is a pivotal reference source for the latest research findings on the development of a framework for integrated reporting within the accountancy profession. Featuring extensive coverage on relevant areas such as corporate social responsibility, financial performance, and corporate reporting, this publication is an ideal resource for academics, researchers, graduate-level students, and professionals across the fields of management, economics, and finance.

Germany

Through a series of studies of aspects of CSR from around the world, this book re-examines the topic through the lenses of various disciplines and cultures. It shows that the subject is much wider than is generally perceived and that CSR is evolving in a way which has not been generally recognized within the academic community.

Environmental Accounting and Reporting

This book goes beyond environmental protection and looks at sustainability by predominantly focusing on human and social sustainability and this focus is carried into sections of the book that discuss sustainable policies, media and gender. The book takes an academic and practitioner approach.

Towards Integrated Reporting

Financial reporting in Germany is based upon different foundations from those used in the Anglo-American accounting community. This volume explains the many individual differences, in the context of the financial, political and historical influences that have shaped the German accounting tradition.

Rechnungslegung, Prüfung und Unternehmensbewertung

This book explores the role of accounting and reporting practices, such as corporate and integrated reports, as organizations attempt to represent sustainability. By relying upon the case of a large international oil and gas company and its recent development of integrated reporting, this book argues that the ambiguity of sustainability as a concept, and the impossibility to fully capture it through accounting and reporting practices, does not mean that any attempt to represent it inevitably leads to distortion or obfuscates 'reality'. Rather, the way in which this concept is presented through accounting and reporting practices can have a constructive effect on the organization through the aspirations that these representations entail. The book demonstrates that accounting and reporting practices, such as integrated reporting, are not expected to offer complete representations of organizations' sustainability. Rather, these practices offer a number of representations (e.g. graphs, diagrams, tables, grid) that affect the way in which organizations understand and report on sustainability, changing its meaning over time. Finally, this study demonstrates that undefined concepts, such as 'sustainability', and practices, such as 'integrated reporting', mutually construct each other. The attempt to represent sustainability within the organization and the debates that this process generates, make accounting and reporting practices unfold themselves, and evolve. The book will be of interest to scholars in the field of accounting, management and sustainability, as well as practitioners from a wide array of additional fields, such as planning and control, organizations' strategy, business ethics, corporate social responsibility and corporate reporting.

Accounting for Sustainability

Get Free Discussion Paper Summary The IIRC

This edited volume presents the research results of the Collaborative Research Center 1026 "Sustainable manufacturing - shaping global value creation". The book aims at providing a reference guide of sustainable manufacturing for researchers, describing methodologies for development of sustainable manufacturing solutions. The volume is structured in four chapters covering the following topics: sustainable manufacturing technology, sustainable product development, sustainable value creation networks and systematic change towards sustainable manufacturing. The target audience comprises both researchers and practitioners in the field of sustainable manufacturing, but the book may also be beneficial for graduate students.

Accountancy and the Changing Landscape of Integrated Reporting

Managing for Stakeholders: Survival, Reputation, and Success, the culmination of twenty years of research, interviews, and observations in the workplace, makes a major new contribution to management thinking and practice. Current ways of thinking about business and stakeholder management usually ask the Value Allocation Question: How should we distribute the burdens and benefits of corporate activities among stakeholders? Managing for Stakeholders, however, helps leaders develop a mindset that instead asks the Value Creation Question: How can we create as much value as possible for all of our stakeholders? Business is about how customers, suppliers, employees, financiers (stockholders, bondholders, banks, etc.), communities, the media, and managers interact and create value. World-renowned management scholar R. Edward Freeman and his coauthors outline ten concrete principles and seven practical techniques for managing stakeholder relationships in order to ensure a firm's survival, reputation, and success. Managing for Stakeholders is a revolutionary book that will change not only how managers do business but also how they recognize and evaluate business opportunities that would otherwise be invisible.

The Responsible Investor Handbook

The classic study of human nature which depicts the degeneration of a group of schoolboys marooned on a desert island.

Integrated Reporting

Reimagining our global economy so it becomes more sustainable and prosperous for all Our global economic system is broken. But we can replace the current picture of global upheaval, unsustainability, and uncertainty with one of an economy that works for all people, and the planet. First, we must eliminate rising income inequality within societies where productivity and wage growth has slowed. Second, we must reduce the dampening effect of monopoly market power wielded by large corporations on innovation and productivity gains. And finally, the short-sighted exploitation of natural resources that is corroding the environment and affecting the lives of many for the worse must end. The debate over the causes of the broken economy—laissez-faire government, poorly managed globalization, the rise of technology in favor of the few, or yet another reason—is wide open. Stakeholder Capitalism: A Global Economy that Works for Progress, People and Planet argues convincingly that if we don't start with recognizing the true shape of our problems, our current system will continue to fail us. To help us see our challenges more clearly, Schwab—the Founder and Executive Chairman of the World Economic Forum—looks for the real causes of our system's shortcomings, and for solutions in best practices from around the world in places as diverse as China, Denmark, Ethiopia, Germany, Indonesia, New Zealand, and Singapore. And in doing so, Schwab finds emerging examples of new ways of doing things that provide grounds for hope, including: Individual agency: how countries and policies can make a difference against large external forces A clearly defined social contract: agreement on shared values and goals allows government, business, and individuals to produce the most optimal outcomes Planning for future generations: short-sighted presentism harms our shared future, and that of those yet to be born Better measures of economic success: move beyond a myopic focus on GDP to more complete, human-scaled measures of societal flourishing By accurately describing our real situation, Stakeholder Capitalism is able to pinpoint achievable ways to deal with our problems. Chapter by chapter, Professor Schwab shows us that there are ways for everyone at all levels of society to reshape the broken pieces of the global economy and—country by country, company by company, and citizen by citizen—glue them back together in a way that benefits us all.

The Routledge Companion to the Professions and Professionalism

Die vollständig überarbeitete und aktualisierte Neuauflage des deutschsprachigen Standardwerks zur Unternehmenskommunikation zeigt, wie Kommunikation zum wirtschaftlichen Erfolg beiträgt, die Führung unterstützt, Handlungsspielräume schafft, Beziehungen aufbaut und die Reputation steigert. Die verstärkte Transparenz wirtschaftlichen Handelns im Zeitalter von Social Media und die Herausforderungen internationaler Kommunikation in Echtzeit stellen klassische Konzepte des Kommunikationsmanagements vor Herausforderungen. Strategien, Organisationsformen und Instrumente müssen neu konfiguriert werden. Das Handbuch Unternehmenskommunikation gibt Antworten. Es verbindet betriebswirtschaftliches Know-how mit kommunikationswissenschaftlichen Konzepten und Erfahrungen aus der Unternehmenspraxis. Vorstände und Geschäftsführer sowie Entscheider in Public Relations, Marketing, Interner Kommunikation und Finanzkommunikation erhalten in annähernd 70 Beiträgen einen umfassenden Einblick in Theorie und Praxis der Unternehmenskommunikation.

Redefining Corporate Social Responsibility

Get Free Discussion Paper Summary The IIRC

As a relatively young subject matter, corporate social responsibility has unsurprisingly developed and evolved in numerous ways since the first edition of this textbook was published. Retaining the features which made the first edition a top selling text in the field, the new edition continues to be the only textbook available which provides a ready-made, enhanced course pack for CSR classes. Authoritative editor introductions provide accessible entry points to the subjects covered - an approach which is particularly suited to advanced undergraduate and postgraduate teaching that emphasises a research-led approach. New case studies are integrated throughout the text to enable students to think and analyze the subject from every angle. The entire textbook reflects the global nature of CSR as a discipline and further pedagogical features include chapter learning outcomes; study questions; 'challenges for practice' boxes and additional 'further reading' features at the end of each chapter. This highly rated textbook now also benefits from a regularly updated companion website which features a brand new 'CSR Case Club' presenting students and lecturers with further case suggestions with which to enhance learning; lecture slides; updates from the popular Crane and Matten blog, links to further reading and career sites, YouTube clips and suggested answers to study questions. An Ivey CaseMate has also been created for this book at <https://www.iveycases.com/CaseMateBookDetail.aspx?id=335>.

IFRS and XBRL

Über 50 bekannte Fachgebiets-Experten diskutieren aktuelle Themen zu: Rechnungslegung Wirtschaftsprüfung Unternehmensbewertung Corporate Governance Insolvenzrecht Unternehmensfinanzierung und -besteuerung Die Beiträge vereinen Theorie und Praxis - State of the Art der BWL in den titelgebenden Teilbereichen.

Redesigning Organizational Sustainability Through Integrated Reporting

Corporate governance in financial institutions has come under the spotlight since the banking crisis in the UK in 2008-9. In many respects, the banking business raises unique problems for corporate governance that are not found in other corporate sectors.

Sustainability in Accounting Education

I bilanci annuali sono spesso troppo lunghi, molte delle informazioni fornite non sono collegate tra loro, permangono elevati limiti nella comunicazione. Gli stessi private equity, gli istituti di credito, il management e più in generale gli stakeholder ritengono che ampia parte delle informazioni fornite non siano adeguate per formulare con cognizione di causa le loro decisioni. Le "regole" per la redazione del bilancio sono definite dallo IASB, il libro passa in rassegna la normativa IAS/IFRS e, con il supporto della prassi, espone problemi ed osservazioni critiche, proponendo un nuovo strumento di reporting che includa, oltre alle informazioni finanziarie, anche quelle quali-quantitative di natura non finanziaria sulla capacità da parte delle imprese di generare in modo sostenibile valore e sui connessi rischi. Assumono pertanto importanza centrale il business reporting e il sustainability reporting e gli attori principali sono, rispettivamente: il World Intellectual Capital Initiative - WICI e il Global Reporting Initiative - GRI. Il risultato delle tre citate forme di reporting è il bilancio integrato, i cui contenuti e linee guida sono delineati dall'International Integrated Reporting Council - IIRC e acquisiscono sostanza nei siti delle più importanti imprese nazionali e internazionali. Il libro, nel descrivere le migliori prassi di informativa integrata, espone esempi illuminati di Key Performance Indicator. STRUTTURA 1. Financial reporting: informazioni obbligatorie secondo la normativa IASB 2. Financial reporting: informazioni obbligatorie secondo la normativa nazionale 3. Financial reporting: problemi e osservazioni critiche 4. Sustainability reporting 5. Business reporting 6. Integrated reporting: finalità, principi guida e contenuti 7. Integrated reporting: la prassi nel settore manifatturiero 8. Integrated reporting: la prassi nel settore finanziario e a livello internazionale

Accounting

Integrated Reporting is the big new development in corporate reporting that everyone is talking about. Why? Quite simply, Integrated Reporting marks a paradigm shift in the way companies and other organizations think about business models and the creation of value. Integrated Reporting promotes long term thinking about value-creation and stewardship across a broad base of interdependent capitals - financial, manufactured, human, intellectual, natural, and social and relationship. With updated references and case studies to take account of the latest developments in Integrated Reporting, this book provides a practical and expert distillation of for IR professionals. Internationally renowned sustainability reporting expert and accountant Dr Carol Adams explains in simple terms what is and how to do it; how it links with other reporting frameworks and what it means in terms of thinking and processes. You'll also get a clear business case for IR and insights and best practice examples from leading integrated reporters. Integrated Reporting is not just for companies. This book demonstrates how integrated thinking and IR can benefit many other organizations whose success and influence depends on relationships and partnerships.

Building Public Trust

In a dramatic departure from its voluntary origins, corporate social responsibility (CSR) is rapidly shifting to hold multinational companies accountable for more than traditional shareholder performance. This CSR movement is embracing new environmental, social and governance (ESG) frameworks that both promote global sustainability goals and enhance accountability for negative impacts businesses can have on 'planet and people'. This collection of essays by leading businesspeople, international civil servants, legal practitioners,

Get Free Discussion Paper Summary The IIRC

academics, and other experts offers a forward-looking and pragmatic perspective that illuminates the major themes in this movement towards increasingly sustainable, transparent and accountable business practices. The collection shows how CSR has evolved to account for societal pressures, environmental, climate change and human rights impacts, international policy imperatives and the practical challenges of regulating commercial activity that transcends borders. The chapters offer an in-depth examination of current issues including: international frameworks and multistakeholder initiatives catalysing foundational change; the shifting emphasis on corporate imperatives to avoid harm to third parties; trends in CSR, focused on assuring the planet's future sustainability and social stability; regulatory initiatives around the globe, including Europe, North America, Asia and Africa; and extended accountability for activities of corporate group members and supply chains. The pressure and business case for companies to incorporate CSR into corporate governance is intensifying with each quarter, shareholder meeting, and regulatory agenda. The integration of CSR and new ESG frameworks into multinational corporate strategy and operations is key to sustainable business models that can generate long-term value for the organization and all stakeholders. Their acceptance as cornerstones of 21st century business practice appears inevitable. Taking full account of the imperative for companies and their lawyers to grapple with the practical and legal challenges in this area, this volume is an invaluable and pragmatic addition to the practitioners' toolbox at this important juncture in an ever-more dynamic field.

Business Sustainability in Asia

Eine nachhaltige Unternehmensentwicklung verknüpft ökonomischen Erfolg mit Forderungen nach ökologischer Verträglichkeit und sozialer Gerechtigkeit. Während bei vielen Großunternehmen Nachhaltigkeit bereits heute Teil der Unternehmensstrategie ist, weisen kleine und mittlere Unternehmen (KMU) in dieser Hinsicht noch erheblichen Nachholbedarf auf. Im Rahmen der Arbeit wird eine Methode zur Förderung einer nachhaltigen Unternehmensentwicklung entwickelt und deren Anwendung im mittelständischen Kontext beschrieben. Dabei werden neben dem schonenden Umgang mit materiellen Ressourcen (z.B. Rohstoffe, Betriebsmittel) insbesondere immaterielle Ressourcen (z.B. Wissen und Fähigkeiten der Beschäftigten oder Stakeholderbeziehungen) als zentrale Erfolgsfaktoren angesehen. Die Methode zielt darauf ab, die Nachhaltigkeitsperspektiven Ökonomie, Ökologie und Soziales in das konventionelle Managementsystem von KMU zu integrieren. Für die Anwendung der Methode werden aufeinander abgestimmte Instrumente und Vorgehensweisen bereitgestellt, die für den Zweck der Analyse, Planung, Steuerung und Berichterstattung einer nachhaltigen Unternehmensentwicklung eingesetzt werden können.

Betriebswirtschaftliche Fragen zu Steuern, Finanzierung, Banken und Management

The seventh edition of Birt's Accounting textbook is designed for the core accounting unit in a business or commerce degree. Many students who plan to major in soft-side disciplines such as marketing or human resource management need a clear and accessible text that emphasises the relevance of accounting to business. The Accounting interactive e-text features a range of instructional media content designed to provide students with an engaging learning experience. This includes practitioner videos from Ernst & Young, animated work problems and questions with immediate feedback. Birt's unique resource can also form the basis of a blended learning solution for lecturers.

The Sustainability Debate

Get familiar with business sustainability in Asia Business Sustainability in Asia offers 12 chapters that cover different aspects of business sustainability with a keen focus on its implications in Asia. Anyone who is involved with business sustainability and corporate governance, the financial reporting process, investment decisions, legal and financial advising, assurance functions, and corporate governance education will be interested in this book. It examines business sustainability performance, reporting and assurance and their integration into strategy, governance, risk assessment, performance management, and the reporting process of disclosing governance, ethics, social, environmental, and economic sustainable performance. The book also highlights how people, businesses, and resources collaborate in a business sustainability and accountability model.

- Develop an awareness and understanding of the main themes, perspectives, frameworks, and issues pertaining to corporate governance and business sustainability in Asia
- Covers a variety of issues relevant to business sustainability in Asia
- Authored by an expert who has written extensively on the subject
- Understand why organizations worldwide recognize the importance of sustainability performance

If you're a business leader, executive, auditor, or student looking to familiarize yourself with this emerging subject, Business Sustainability in Asia has you covered.

Understanding Integrated Reporting

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 intervention has yet to materialize. Outside of South Africa, adoption remains voluntary, accomplished via social movement abetted, to varying degrees, by market forces. In considering integrated reporting's current state of play, the authors provide guidance to ensure wider adoption of the practice and success of the movement, starting with how companies can improve their own reporting processes. But the support of investors, regulators, and NGOs is also important. All will benefit, as will society as a whole. Readers will learn how integrated reporting has evolved over the years, where frameworks and standards are today, and the practices that help ensure effective implementation—including, but not limited to an extensive discussion of information technology's role in reporting and the importance of corporate reporting websites. The authors introduce the concepts of an annual board of directors' "Statement of Significant Audiences and Materiality" and a "Sustainable Value Matrix" tool that translates the

statement into management decisions. The book argues that the appropriate combination of market and regulatory forces to speed adoption will vary by country, concluding with four specific recommendations about what must be done to accelerate high quality adoption of integrated reporting around the world.

Integrated Reporting and Audit Quality

In the wake of the recent financial crisis, increasing the effectiveness of auditing has weighed heavily on the minds of those responsible for governance. When a business is profitable and paying healthy dividends to its stockholders, fraudulent activities and accounting irregularities can go unnoticed. However, when revenue and cash flow decline, internal costs and operations may be scrutinized more diligently, and discrepancies can emerge as a result. *Effective Auditing for Corporates* provides you with proactive advice to help you safeguard core value within a corporation and to ensure that auditing processes and key personnel meet the expectations of management, compliance, and stockholders alike. Aimed primarily at auditors (both external and internal), risk managers, accountants, CFOs, and consultants, *Effective Auditing for Corporates* covers: * Compliance and the corporate audit * Fraud detection * Risk-based auditing * The development of Sarbanes-Oxley * Cultural changes in external auditing * Auditing management information systems

Einfluss des Integrated Reportings auf Urteile und Entscheidungen privater Investoren

Sustainability, the environment, corporate accountability, social justice, integration - these are the buzzwords of our century. This book takes readers on a journey through the landscape of standard-setting giants and corporate reporting paradigms through the eyes of two companies that have taken very different paths toward integrated thinking. Both stories provide new insights into the transition to integrated reporting, as envisaged by the International Integrated Reporting Council (IIRC), and how integrated reporting is reshaping our views on transparency. However, the top-down approach adopted in studies of integrated reporting in practice has left many questions unanswered: Is it effective? How does it evolve into established practice? Is it just another management fad? This bottom-up critique answers all these questions and one more: Could integrated reporting become the corporate reporting norm? We shall see. Given its depth of coverage, the book appeals to IIRC academic community, participants in integrated reporting networks, and others interested in integrated reporting.

Nachhaltige Unternehmensentwicklung aus ressourcenorientierter Perspektive.

International Financial Reporting Standards are increasingly adopted worldwide, and it is critical to understand their place within the global business environment as well as the most up-to-date methods of applying them. In *IFRS and XBRL* Kurt Ramin and Cornelis Reiman, world authorities on IFRS, have condensed the overwhelming flood of available material to present a comprehensive guide to the key components of IFRS, helping to explain why they are a priority for private enterprises and governments alike. The book: provides valuable commentary on key components of IFRS which are crucial to local, national and international business decision making demonstrates the importance of disclosure checklists offers illustrative financial statements arising from IFRS looks at recent developments in IFRS, in particular how the standards should be reflected in the narrative report, and what implications they have for sustainability reporting explores how business reporting can be improved, for example through the addition of non-financial reporting examines the key issue of emerging technology in reporting under IFRS, especially the use of XBRL and the obvious push for a new paradigm whereby object definitions, tracking and valuation offer considerable benefits to the people who produce and rely upon business reports To complete the picture, the authors examine other standards, and cover important issues such as US GAAP convergence with IFRS, and the important of International Valuation Standards, IFRS and XBRL is the complete guide to the background, current state, and future of International Financial Reporting Standards.

Stakeholder Capitalism

This book analyzes the relationship between integrated reporting and audit quality within the European context, presenting empirical evidence and drawing on a broad review of the available literature in order to evaluate the ability of integrated reporting to enhance audit risk assessment. Dedicated sections first elucidate the concepts of integrated reporting and audit quality. The main integrated reporting frameworks are compared, the role of integrated reporting within a firm's disclosure is examined, and all aspects of audit risk are discussed. The key question of the impacts of integrated reporting on the components of audit risk is then addressed in detail, with reference to empirical findings, their practical implications, and their limitations. The concluding section explores the future of corporate reporting and the development of the next integrated reporting framework and summarizes the insights that the analysis in the book offers into the relationship between integrated reporting and audit quality in the European setting.

Ethical Innovation in Business and the Economy

The *Routledge Companion to the Professions and Professionalism* is a state-of-the-art reference work which maps out the current developments and debates around the sociology of the professions, and how they relate to management and organizations. Supported by an international contributor team specializing in the disciplines of organizational studies and sociology, the collection provides extensive coverage of this field of research. It brings together the core concepts and issues, and has chapters on all the key aspects of professions in

Get Free Discussion Paper Summary The IIRC

both the public and private sectors, including issues of governance and regulation. The volume closes with a set of international case studies which provide valuable practical insights into the subject. This Companion will be an indispensable reference source for students, scholars and educators within the social sciences, especially within management, organizational studies and sociology. It will also be highly relevant for those working and studying in the area of professional education.

Corporate Social Responsibility

Integrated Reporting is having a profound impact on corporate thinking and reporting. Value is being assessed on the basis of the sources of value creation used by an organisation and not through a financial lens alone. In *Chief Value Officer: Accountants Can Save the Planet*, Mervyn King, a global corporate governance and reporting leader, challenges some of the systemic issues preventing organisations from managing in an integrated value-creation way. The shareholder-centric governance model, currently favoured by most companies, will not result in changes to corporate behaviour that can create value in a sustainable manner. The book, therefore, firmly places the accountant in the position of changemaker – the finance professional today should be more of a value officer than a financial officer. Consequently, the Chief Finance Officer should be known as the Chief Value Officer. This book explains this new approach. It encapsulates the essential reasons for adopting integrated reporting, explains its application to date and proposes the next steps needed to achieve change that will improve business, social and environmental sustainability.

Nuovo bilancio integrato

For decades, workers' capital stewards have invested wisely to provide a secure retirement for millions of people around the world. This money - our money - represents an enormous share of economic and capital market wealth. It has seeded and grown innumerable innovative industries that have had far-reaching impacts. However, the 2008 financial crisis has seriously threatened these trusted assets and drained away prosperity. In response, a growing number of investors are moving towards responsible investment policies and strategies, addressing the rising expectations of consumers and benefiting from the financial advantages such strategies bring. Everyday citizens now want to see their investments not only do well, but do good. But, what constitutes responsible investment, and how can it be undertaken in practice? What is the impact of responsible investment strategies on investment performance? How can trustees, managers and advisors implement these strategies in line with their fiduciary responsibilities? How can plan trustees and staff members convince all stakeholders of the need to invest in resilient growth? The *Responsible Investor Handbook*, commissioned by the AFL-CIO and global progressive investors, is a lay-friendly "how-to" manual, sharing the best in responsible investment practice with capital stewards and other policy leaders who want to do the right thing with our common wealth. This invaluable toolkit enables readers to: Understand the pioneering role of workers' capital in building infrastructure and vital services; Devise a responsible investment strategy; Select and monitor service providers; Bring on board stakeholders with conflicting interests; Avoid short-termism. The *Responsible Investor Handbook* is the first book devoted to aligning the long-term investment priorities of working people with capital stewards and the financial complex that manages their assets. It is an essential read for trustees and capital stewards seeking the positive outcomes of a responsible investment strategy; pension and institutional investors looking to realign their strategies with the interests of workers and citizens; and any professional seeking a better understanding of the importance of responsible investment and its impact on capital markets.

Integrated Reporting

In diesem Buch befasst sich der Autor auf theoretischer und laborexperimenteller Ebene mit einer noch jungen Entwicklung auf dem Gebiet der Unternehmenskommunikation, der sogenannten integrierten Berichterstattung (Integrated Reporting, IR). Während die theoretisch-kritische Auseinandersetzung u. a. auf die Evaluierung eines potentiellen Mehrwertes abzielt, rückt das Laborexperiment, welches im Essener Labor für experimentelle Wirtschaftsforschung durchgeführt wurde, Urteile und Entscheidungen privater Investoren in den Mittelpunkt. Die Ergebnisse der Analysen bereichern den in Wissenschaft und Praxis geführten Diskurs um die Vorteilhaftigkeit der Berichtsform IR.

Chief Value Officer

Accounting sustainably involves accounting for and to the natural environment, and accounting for and to society, including groups currently oppressed or disadvantaged by unsustainable processes and practices. This book creates a compelling case for the inclusion of sustainability at the heart of accounting educational programmes, offering critical lessons and identifying risks to avoid when designing accounting programmes and courses. Accounting sustainability has moved from the side-lines of policy discourses, accounting institutions, professional accounting practices, and research activities into the mainstream. The chapters in this proposed book engage in a critical dialogue to facilitate change in accounting education for sustainability. They dispel the myth that accounting for sustainability is an oxymoron, bad for business, unrelated to practice, or contrary to professional accounting bodies' accreditation requirements. This book was originally published as a special issue of *Accounting Education*.

The Law on Corporate Governance in Banks

This book provides a broad overview of how sustainability reporting has grown, how it is used now and where it is heading. Daily, we read and hear in various media about concepts such

Get Free Discussion Paper Summary The Iirc

as corporate social responsibility (CSR), sustainability reporting, sustainability accounting, environmental reports, corporate citizenship or environmental management systems. Accounting for Sustainability decodes this terminology by providing an accessible introduction to the topic that explores sustainability reporting from an internal and external perspective. It begins with an overview of how sustainability reporting has emerged and why it is important, before moving on to cover definitions of key terms and specific theories and frameworks. Subsequent chapters explore the role of financial management, sustainability standards, accounting communication and capital markets. With learning outcomes and study questions embedded in each chapter, this book will be of great interest to students of sustainability reporting and accounting, as well as practitioners taking related professional accreditations.

The Global Forest Sector

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.

Lord of the Flies

This book discusses the foundations of social and environmental accounting and highlights local differences in countries like Italy and Bulgaria. It also describes the institutional environment, which affects the development and application of environmental accounting and reporting, as a basis for evaluating current achievements and the future steps that need to be taken to develop and spread environmental accounting. The book is unique in presenting exemplary cases from different emerging and developed countries. It is a valuable resource for theorists in the field, practitioners in companies, as well as investors and other stakeholders. Moreover, it provides students with the necessary theoretical constructs, empirical studies as well as practical and managerial tools to allow for a quick orientation in the methodology, techniques and selected practices used in environmental accounting and reporting.

Implementing Integrated Reporting

The Oxford Handbook of the Corporation assesses the contemporary relevance, purpose, and performance of the corporation. The corporation is one of the most significant, if contested, innovations in human history, and the direction and effectiveness of corporate law, corporate governance, and corporate performance are being challenged as never before. Continuously evolving, the corporation as the primary instrument for wealth generation in contemporary economies demands frequent assessment and reinterpretation. The focus of this work is the transformative impact of innovation and change upon corporate structure, purpose, and operation. Corporate innovation is at the heart of the value-creation process in increasingly internationalized and competitive market economies, and corporations today are embedded in a world of complex global supply chains and rising state and state-directed capitalism. In questioning the fundamental purpose and performance of the corporation, this Handbook continues a tradition commenced by Berle and Means, and contributed to by generations of business scholars. What is the corporation and what is it becoming? How do we define its form and purpose and how are these changing? To whom is the corporation responsible, and who should judge the ultimate performance of corporations? By investigating the origins, development, strategies, and theories of corporations, this volume addresses such questions to provide a richer theoretical account of the corporation and its contested future.

Sustainable Manufacturing

Dieses Buch gibt einen informativen Überblick über neuere Entwicklungen in den Themengebieten "Betriebswirtschaftliche Steuern" und "Banken und Finanzierung". Es wird beispielsweise beleuchtet, wie ideale steuerliche Beziehungen zwischen Staat und Bürger aussehen. Weiterhin werden die Besteuerung von Veräußerungsgewinnen, die Besteuerung von Investmentfonds, die Auswirkungen niedriger Marktzinsen sowie die Entwicklung europäischer Banken thematisiert. Auch die Frage, ob Banken die alleinigen Verursacher der Finanzkrise sind, wird diskutiert. Namhafte Hochschullehrer und Führungskräfte aus Banken und Unternehmensberatungen haben Beiträge für dieses Buch verfasst.

Copyright code : [ff67dd773256535b6987ac510333d99f](#)