

RIREA Special Issue 2019 – Call for paper 2018

*Integrated Thinking and Reporting in practice:
challenges, opportunities, and future directions of research*

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Whether presented as a possible rational choice for facing existing challenges (see, among recent contributions, Adams and Simnett, 2011; Haller and van Staden, 2014; Adams, 2015; Churet and Eccles, 2015; Serafeim, 2015; Barth *et al.*, 2017), as a ceremonial response to the increasing pressures of markets and society (Higgins *et al.*, 2014; van Bommel, 2014), or as a temporary fad and fashion (Milne and Gray, 2013; Brown and Dillard, 2014; Thomson, 2015; Flower, 2015; de Villiers and Sharma, 2017), *Integrated Reporting* (IR) has rapidly gained considerable prominence as one of the main management and accounting innovations of the recent decade (de Villiers *et al.*, 2014; Eccles and Krzus, 2014; 2010; Simnett and Huggins, 2015; Perego *et al.*, 2016; Dumay *et al.*, 2016). Grounded in a process

labelled – by its advocates – as *integrated thinking*⁽¹⁾, since 2011 IR has been promoted by the IIRC (International Integrated Reporting Council) for the resulting periodic and concise *integrated report* on how an organization's strategy, governance, performance, and prospects lead to the creation of sustainable value in the short, medium, and long term.

The rise and development of Integrated Thinking and Reporting is occurring in a context where the concepts, elements and principles that characterize the way in which contemporary organizations plan, measure and report their annual performances are currently being questioned, debated, and redesigned across the globe, with the intention of making accounting a useful organizational practice for stakeholders (Unerman and Chapman, 2014; O'Dwyer and Unerman, 2016; Andon et al., 2015; Hall et al., 2015; Humphrey et al., 2017). This debate, and the long-standing, parallel aspiration to integrate financial and non-financial information in one single report, has been featured in several streams of the literature over the last two decades (Eccles and Krzus, 2010; Stubbs and Higgins, 2014; de Villiers et al., 2014; Thomson, 2015). This literature has regained momentum in the aftermath of the financial crisis and corporate scandals where the notion and functioning of capitalism (Mackey et al., 2013), the ultimate purpose of the business (Mourkogiannis, 2008), as well as the concept of corporate value creation (Porter and Kramer, 2011) have all been questioned and placed under the spotlight.

Even though the debate on Integrated Thinking and Reporting is still in its infancy, it is indeed growing rapidly with academic journals and business magazine. The purpose of this RIREA Special issue is to contribute to the literature by addressing the multiple challenges and opportunities connected to the adoption of Integrated Thinking and Reporting in practice. The call for paper aims to engage different types of scholarly work ranging from qualitative to quantitative studies, from positive to interpretative and critical accounts, approaching Integrated Thinking (and Reporting) in practice from a number of related fields such as financial and management accounting, auditing, corporate governance, accounting for stakeholders and sustainability, risk management, management and organizational studies, etc.

Submissions

Submissions, are encouraged in areas which explore, but are not restricted to, the following aspects of integrated thinking and reporting and its consequences (both intended and unintended):

- What are the challenges and opportunities of implementing Integrated Thinking and Reporting?
- What is the ultimate purpose of Integrated Thinking and Reporting?
- What is the Executives' and the Board's view on Integrated Thinking and Reporting?
- How to align corporate purpose to sustainable strategies through Integrated Think-

⁽¹⁾ According to the International Integrated Reporting Council, Integrated Thinking precedes Integrated Reporting as it “leads to integrated decision-making and actions that consider the creation of value over the short, medium and long term” - see International Integrated Reporting Council (2013).

ing and Reporting?

- How can Integrated Thinking and Reporting contribute to the achievement of the Sustainable Development Goals (SDGs)?
- How can Integrated Thinking and Reporting contribute to shared value creation?
- What has been the impact of new regulatory frameworks on Integrated Thinking and Reporting?
- How does the embrace of corporate purpose and Integrated Thinking and Reporting improve the performance of the business and its ability to generate long-term sustainable value within organizations, and across the value chain?
- How can capital markets and investors incorporate respect for Integrated Thinking about business and sustainable/impactful strategies?
- What is the role of Integrated Thinking and Reporting in SMEs?
- What are the implications of the new regulations on the determination of Materiality?
- What are the challenges and opportunity to adopt the multi-capital approach?
- How is connectivity being represented?
- What is the role of Information Technology for Integrated Thinking and Reporting?
- What are the challenges and opportunities for the Finance organization?
- What is the level of integration and collaboration between the Sustainability Unit and the Finance organization?

Deadlines

The closing date for submissions for this special issue is **September 30th 2018**.

Full papers, in accordance with the following **RIREA editing guidelines**, shall be submitted at rivista@rirea.it.

The Guest Editors welcome enquiries and declarations of interest in submitting manuscript.

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RIREA editing guidelines

- LENGTH maximum of the paper: 60.000 characters, including abstracts, space, notes, footnotes, tables, charts, formulas, the final bibliography. Tables, graphs and formulas will be considered of 1500 characters each, and should also be provided separately in jpg.
- TITLE: Garamond font 19, max 10 words.
- NAME AUTHOR: Garamond 11 caps.
- ABSTRACT: Garamond 9, italic, minimum 20 lines.
- TITLE OF SECTIONS: Garamond 12, bold, numbered paragraphs.
- NOTES TO BELOW: use sparingly, Garamond 9, apex position 2 pt, between body brackets 10.
- REFERENCES: directly in the text: in brackets, Author, year and page. In the bottom of the article: complete bibliography.
- AT THE END OF ARTICLE: Author and Academic position, Garamond 10