

# Special issue on Integrated Reporting: linkages with organisations' internal processes

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Special issue call for papers from the research journal  
Meditari Accountancy Research

In association with EMAN, the Environmental and  
Sustainability Management Accounting Network

## Guest Editors:

Charl de Villiers, The University of Auckland, New Zealand

Warren Maroun, University of the Witwatersrand, South Africa

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## Why a special issue on Integrated Reporting: linkages with organisations' internal processes?

Integrated Reporting appears to be gathering momentum, especially since the publication of the International Integrated Reporting Council's (IIRC) Integrated Reporting Framework in December 2013. According to the IIRC's website, more than 1,000 businesses globally are now publishing an Integrated Report<sup>1</sup>. There is also evidence of increasing interest by regulators, directors and chief executives in the development and implementation of Integrated Reporting, and more recently the public sector.

Given the interest from practice and the short history of Integrated Reporting, there is much to learn and understand, especially around the internal processes and systems needed to measure and manage relevant information for Integrated Reporting.

**We now call for papers dealing with any interesting aspect relating to the integration of non-financial information into reporting, including Integrated Reporting, especially papers involving innovative approaches or applying different theoretical perspectives to Integrated Reporting.** We welcome papers that focus on the internal processes within organizations that are associated with Integrated Reporting. These internal processes could include management accounting systems, management control systems, internal control systems, management procedures, performance measurement systems, as well as higher level governance and monitoring systems. Research papers could critically assess and answer any interesting Integrated Reporting related question, such as (but not limited to):

- How are internal processes linked to Integrated Reporting?
- Which roles do internal processes linked to Integrated Reporting play in the organisation in general? More specifically in terms of:
  - Change management
  - Materiality assessment
  - Strategy conception
  - Strategy implementation
  - Stakeholder engagement
  - Disclosure quality
  - Management thinking

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<sup>1</sup> <http://integratedreporting.org/when-advocate-for-global-adoption/> at 10/05/2016

- Integrated thinking
- Data collection
- The use of accounting information
- The role of the organisation's business plan
- How have management systems and procedures changed as a result of implementing Integrated Reporting?
- How are qualitative and quantitative factors compared, assessed, and integrated?
- How is materiality determined and applied in the context of the integrated report?
- How is stakeholder engagement developing as a result of integrated reporting?
- How are systems configured to promote transparency while preserving confidentiality?
- Other research questions raised by and in the following articles:
  - De Villiers, C., Rinaldi, L., and Unerman, J. (2014), "Integrated Reporting: Insights, gaps and an agenda for future research", *Accounting, Auditing & Accountability Journal*, Vol. 27 No. 7, pp. 1042-1067.
  - Atkins, J., and Maroun, W. (2015), "Integrated reporting in South Africa in 2012: Perspectives from South African institutional investors", *Meditari Accountancy Research*, Vol. 23 No. 2, pp. 197-221.
  - Atkins, J. F., Solomon, A., Norton, S., and Joseph, N. L. (2015), "The emergence of integrated private reporting", *Meditari Accountancy Research*, Vol. 23 No. 1, pp. 28-61.
  - Stent, W., and Dowler, T. (2015), "Early assessments of the gap between integrated reporting and current corporate reporting", *Meditari Accountancy Research*, Vol. 23 No. 1, pp. 92-117.

## Submission Instructions

The **closing date** for submissions for this special issue is **20 November 2016**. Manuscripts should be submitted via Scholar One Manuscripts: <http://mc.manuscriptcentral.com/medar> Please choose the special issue from the list in step 4 of the online submission process when submitting your manuscript.

All papers will be reviewed in accordance with Meditari Accountancy Research's normal procedures. Author guidelines can be found here:

[http://www.emeraldgrouppublishing.com/products/journals/author\\_guidelines.htm?id=medar](http://www.emeraldgrouppublishing.com/products/journals/author_guidelines.htm?id=medar)

Any queries in advance of submission can be sent for the attention of the Guest Editors to: [W.J.Stent@massey.ac.nz](mailto:W.J.Stent@massey.ac.nz)

## Key Dates:

### **20 November 2016: Closing date for submissions**

15 March 2017: First reviews done before this date

March 2017 – July 2017: Revisions and further review rounds

### **20 July 2017: Final revisions due**

1 August 2017: Submit final copy to Emerald

October 2017: Publication of Special Issue (Volume 25, Issue 4)