

INTEGRATED REPORTING IN ENHANCING ORGANIZATIONAL PERFORMANCE: A CRITICAL REVIEW

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ABSTRACT

This paper reviews the integrated reporting in contemporary times looking at why there have been clarion calls for it to be embraced by organizations so as to increase performance and transparency. In doing this, the paper first provided some conceptual definitions of integrated reporting, calls for it and timeline of development of integrated reporting as well as some criticisms in recent times. The paper is anchored on stakeholders' theory as its theoretical framework. Furthermore, the evolution of integrated reporting as well as the benefits of integrated reporting are discussed. The paper concludes that while Integrated Reporting is essential as it a step further from the traditional sustainability reporting, it has been argued that it takes time to implement it. Sustainability reporting tends to be the part of Integrated Reporting and many companies globally are weak in implementing; hence it is recommended that as a caution that companies take time to embed sustainability, before proceeding to Integrated Reporting as such their performance can be enhanced.