

## Looking for ideas for research projects on integrated reporting in South Africa?

The following list of areas are taken from the IRC information paper released in November 2014 entitled *Scan of research on integrated reporting in South Africa (January 2010 – June 2014). And identification of future research opportunities.*

“Among the areas identified as holding significant potential for future research were:

- Various issues related to **materiality and stakeholder engagement**
- **Long-term versus short-term considerations** in reporting and corporate decision-making processes
- The **relationship between integrated reporting, sustainability reporting and sustainability accounting**, particularly with regard to stakeholder engagement
- The **links between integrated reporting and improved financial performance**
- The **causes and consequence of integrated reporting, and its role in promoting integrated thinking amongst corporate entities**
- **Assurance of integrated reports** and guidelines regarding disclosures to be included
- The **role of firm- and sector-specific factors in integrated reporting, including the relevance of integrated reporting in the SME and non-profit sectors**
- The **outcomes and decision relevance of the integrated reporting process and the reports** it produces, particularly in terms of increasing understandability and usefulness for stakeholders”

(See the integrated reporting reference sources section of this website for the full report.)

Other ideas for research are .....

- Stakeholder-inclusive reporting vs investor-focussed models - does taking a specific slant in the integrated report really make a difference?
- What value-creation information is relevant for the Governance content element of the integrated report?
- Anything to do with integrated thinking! For instance...
  - How, and to what extent, has integrated reporting helped embed integrated thinking in the business?
  - Tips and techniques for embedding integrated thinking
- Emerging trends in South Africa among the companies preparing both sustainability reports and integrated reports. Is the sustainability report separately printed or only available online, and other emerging practices.
- The effects and outcomes of integrated reporting and integrated reports noted by South Africa’s most experienced reporting companies, some of which have released their fourth and fifth integrated reports.
- Value creation: the emergence of best practice in South Africa in the accurate determination and integration of different forms of value.