

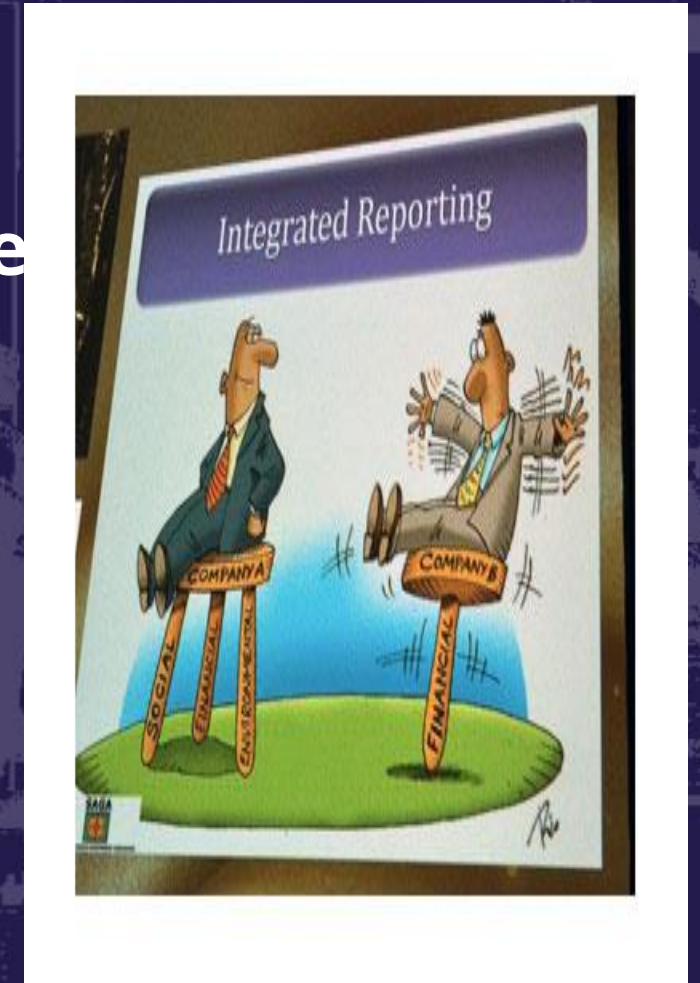


INTEGRATED REPORTING – A BUSINESS PERSPECTIVE

Presented by: Prof. Rashied Small

Integrated Reporting - Why

- Financial Reporting does not satisfy all the qualitative characteristics that makes information useful for effective decision-making.
- In a disruptive economic and business environment decision makers require both quantitative and qualitative information about the business.



Integrated Reporting - Shift

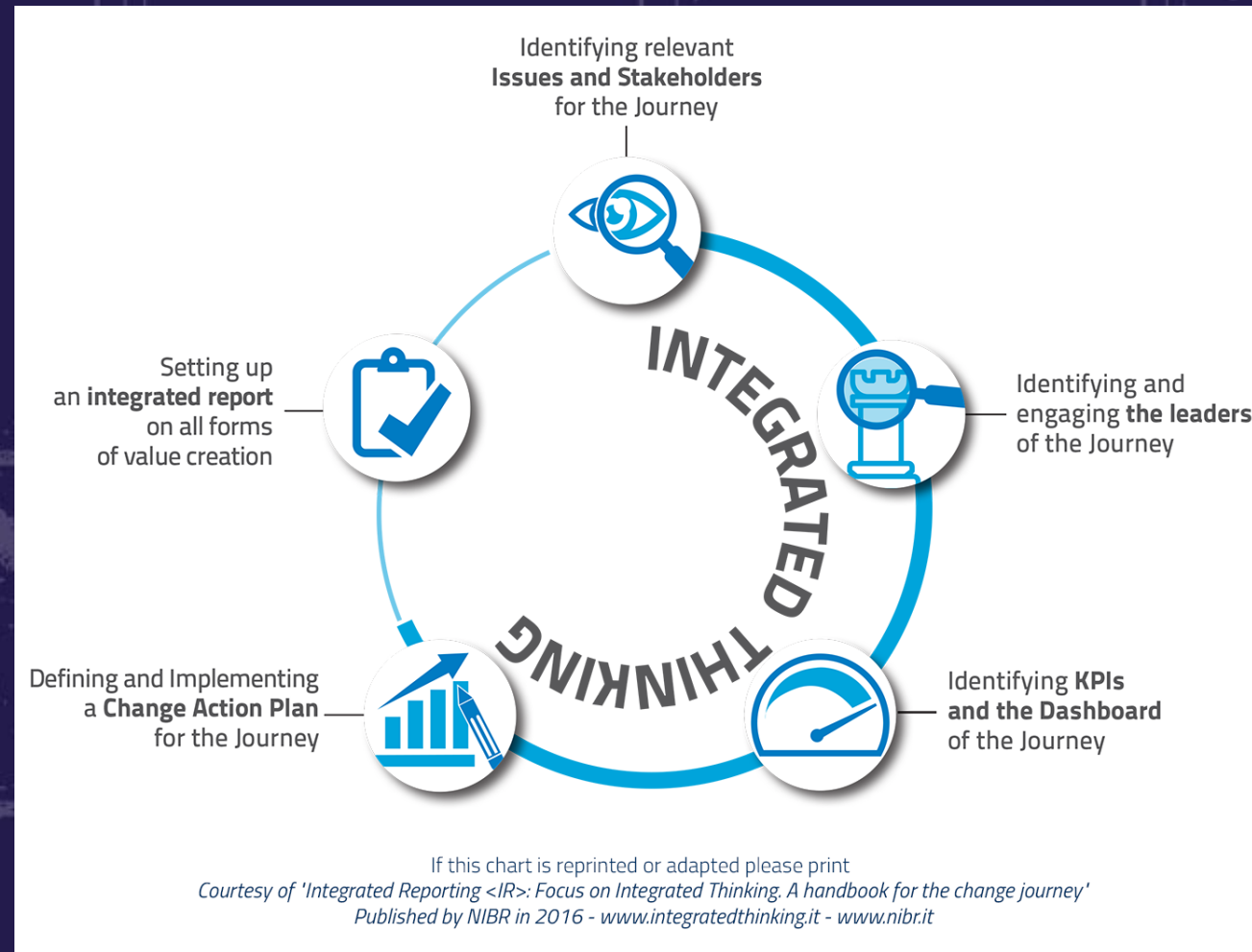
- Paradigm shift in the strategic goal of businesses from profit maximisation to value creation and the distribution of value to stakeholders
- Growth of investor and public interest activism which places greater emphasis on the demand for information beyond financial information



Integrated Reporting - Business



Integrated Thinking - Holistic



Business Drivers - Success

15 Drivers of Successful Businesses

Strong Leadership

- 1-Put the Right People in the Right Jobs
- 2-Set a Powerful Personal Example
- 3-Build Freedom within Accountability
- 4-Stimulate Customer Focus and Innovation
- 5-Eight Practices of Engagement

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Strategy That Works

- 1-Compelling, Long-Term Foundation
- 2-Clear Competitive Differentiation
- 3-Winning Go-to-Market Strategy
- 4-Strong Understanding Across the Organization
- 5-Effective Leadership Bridge to Execution

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Execution That Gets Results

- 1-Clarity of Goals, Action Plans and Metrics
- 2-Effective Collaboration, Decisions, Communication
- 3-Systems, Processes and Resources Enable Goals
- 4-Expect and Reward High Performance Results
- 5-Achieve Results on Critical Leading Indicators

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Integrated Reporting - Drivers



Governance, Risk & Compliance



Next Step – Unanswered Question

