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# The integrated reporting system: a new accountability enhancement tool for public sector entities

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## Abstract

*In the recent years, integrated reporting has made progress towards becoming an efficient communication instrument that would bring an active contribution to the financial stability and sustainability of the economic environment. This paper employs mainly a documentary research approach and aims to track one of the main prerequisites leading towards new trends in public sector reporting – the concept of “public accountability”, and pinpoint the existing evidence which supports the perspective of adopting an integrated reporting system for public entities. Also, the authors emphasize the reaction from practitioners to the idea of “integrated reporting for the public sector” and analyse the front-running application of hybrid forms of reporting (e.g. City of Warsaw Integrated Sustainability Report), as well as the profile of the “Integrated Reporting – Public Sector Pioneer Network.”. Findings show that integrated reporting is gaining momentum towards application in the case of public sector entities, but advancements are rather slow. Due to the scarcity of data from reporting practice regarding integrated reports in the public sector (as the Pioneer Network is currently under development), which makes it difficult to construct an empirical study with actual evidence, the authors use extrapolation and knowledge transference from existing proof of hybrid forms of reporting.*

**Keywords:** Integrated reporting, public sector, accountability, integrated thinking.

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