
The adoption of integrated reporting principles by the Romanian companies listed at the Bucharest Stock Exchange

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Abstract

This paper aims to identify a company with Romanian capital that has potential to implement the integrated reporting principles, with real benefits in attracting investors and/or building an international reputation. To achieve this goal, we performed a study on companies listed at the Bucharest Stock Exchange that operate in different sectors. We analysed the investment opportunity, the reports published currently by the companies and their compliance with the International Integrated Reporting Framework in the view of preparing an integrated report. The case study revealed a high potential for the implementation of integrated reporting within Antibiotice Iași S.A. As compared to all the selected companies, this company's reporting practices are currently the most similar to the integrated reporting. However, for the other companies, the option to publish an integrated report is viable under certain conditions, particularly in order to build a business card that is internationally recognized and universally comparable.

Keywords: *Integrated reporting, Romania, value creation, listed companies.*

JEL Classification: *M14, M41*

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