
Integrated reporting and board features

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Abstract

In the last two decades the concept of sustainability reporting gained more importance in the companies' annual reports, a trend which is embedded also in integrated reporting. Issuing an integrated report became a necessity, because the report explains to the investors how the organization creates value over time. The governance structure, more exactly the board of directors, decides whether or not the company will issue an integrated report. Thus, are there certain features of the board that might influence the issuance of an integrated report? Do the companies which issue an integrated report have certain features of the governance structure? Looking for an answer to these questions, we seek for any possible correlations between a disclosure index and the corporate governance structure characteristics, on a sample from the companies participating at the International Integrated Reporting Council Examples Database. The results highlight that only the size of the board influences the extent to which the issued integrated report is in accordance with the International <IR> Framework.

Keywords: integrated reporting, sustainability reporting, corporate reporting, corporate governance.

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