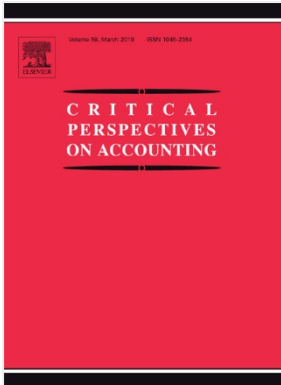




# Critical Perspectives on Accounting

## Special Issue: Critical Perspectives on Integrated Reporting

### Call for papers



Integrated reporting as a concept, practice, and as an object of research endeavours has grown significantly over the last decade (Rinaldi, Unerman & de Villiers, 2018). Some progress has been made in understanding the implementation of integrated reporting within organisations (e.g., Stubbs & Higgins, 2014; Gibassier, Rodrigue, & Arjaliès, 2018; McNally & Maroun, 2018), the implications of integrated reporting for a small number of stakeholders (Adams, Potter, Singh, & York, 2016; Bernardi & Stark, 2018; Baboukardos & Rimmel, 2016), and the development and promotion of <IR> by the International Integrated Reporting Council (IIRC) (Rowbottom & Locke, 2016; Humphrey, O'Dwyer, & Unerman, 2017). However, while some authors have initiated a critical reflection on the development and evolution of integrated reporting (Brown & Dillard, 2014; Flower, 2015; Tweedie & Martinov-Bennie, 2015; Haji & Hossain, 2016; Humphrey et al., 2017; Chaidali & Jones, 2017), many aspects of integrated reporting have yet to be considered by critical accounting scholars. We would suggest that with the practice of integrated reporting gaining some traction, we are now facing a point where critical reflections on the phenomenon, as well as its implications, are needed.

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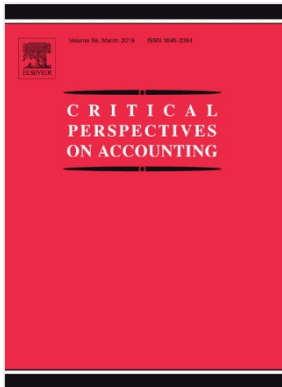
In many ways integrated reporting could be considered a move away from the profound teleological concentration of profit or shareholder value maximization. For example, integrated reporting appears to recognise that people and environmental resources (as well as investment) contribute to the 'success' of capitalist organisations. However, there is a need for further research that considers how integrated reporting seeks to do this, how such 'success' is defined under an integrated reporting agenda, and what this implies for the social and environmental justice concerns that are thought to trigger the emergence of these new reporting regimes. In addition, there is a need to interrogate how different relationships between different people/groups/things are (re)constructed and/or omitted in the production of integrated reporting, for example, the apparent failure within the framework offered by the IIRC to recognise the contributions made by states in terms of their provision of transport, education, policing, and so on. In sum, now is the time to engage in research that matters (Flyvbjerg, 2001) on the integrated reporting initiative.

As the practice of integrated reporting has begun to take shape within organizations, its variability suggests that the concept itself remains open to interpretation and as a consequence, it warrants further discussion. Relatedly, so too do other embedded concepts and elements (e.g., the six capitals, integrated thinking, value creation) offered by the IIRC and others which are open to multiple interpretations and shape how integrated reporting is constructed and its performative effects. In parallel, the simultaneous evolution of various reporting guidelines on non-financial information (TCFD, GRI, SASB to name just a few) suggests that taking a closer look at 'standard' setters and their dynamics would be a fruitful area of further investigation.

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The aim of this special issue is to provide an opportunity to engage in a critical reflection of the developments, articulations and implications of integrated reporting within the contemporary economic, social and political context. It aims to bring together a collection of critically informed contributions from various theoretical, methodological and empirical approaches that are consistent with the spirit of the critical paradigm of accounting research. Potential themes include, but are not limited to:

- \* Analyses of how concepts (e.g., IR, value creation, different capitals), objects (e.g., the report) and subjects (e.g., preparers, users) are constructed and shaped by different constituencies and institutions within the context of <IR>.
- \* Analyses of how connectivity and integration are (re)presented by different constituencies and their implications and consequences.
- \* Critical evaluations of the different elements composing the business model proffered by integrated reporting.
- \* Critical evaluations of the consequences of integrated reporting adoption.
- \* Analyses of the adoption and reproduction of integrated reporting in different discourses and contexts within and outside of business.
- \* Analyses of <IR> developments, articulations and implications from various critically informed perspectives (e.g., gender, indigenous, disability).
- \* The influence of the (institutional) context in the construction and dissemination of integrated reporting.
- \* The identity of integrated reporting users (should they exist) and their understandings of integrated reporting. Do they see a difference between integrated reports and other forms of sustainability/non-financial reporting?
- \* Analyses of IR adoption, abandonment and/or failure; including how these cases are made sense of and understood.
- \* Analyses of the agenda, resources and strategies of integrated reporting promoters, supporters and critics.
- \* Analyses of power dynamics surrounding the relationships between the different actors within the integrated reporting context, for example standard setters and their implications for the evolution of the integrated reporting framework, the Corporate Reporting Dialogue and the broader reporting landscape.
- \* A consideration of the political context, for example, “institutional” turf wars between different non-financial reporting actors (e.g., IIRC, IASB).
- \* The role the accounting profession and multinational accounting firms play in production of both the conceptual and practical terrain of IR.

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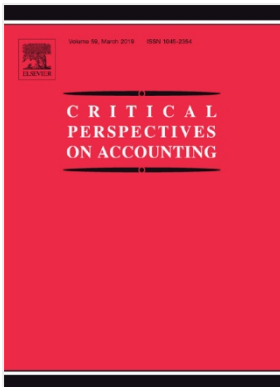
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The deadline for submissions to this special issue is 15<sup>th</sup> March, 2020. Authors interested in submitting their manuscripts to this special issue are encouraged to discuss their projects with the guest editors prior to this date.

Manuscripts should be submitted electronically via <https://ees.elsevier.com/ycpac/>. All papers will be reviewed in accordance with the normal processes of Critical Perspectives on Accounting. It is anticipated that this special issue will be published in 2022.





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