

# Online Library Discussion Paper Summary The IIRC

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~~reporting enters the Momentum Phase~~

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Jonathan Labrey, Chief Strategy Officer,

IIRC - What is integrated reporting?

**Interview 15 Mervyn King IIRC: Sarah**

**Grey on Integrated Reporting** ~~ACCA P2~~

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## IIRC

The Discussion Paper Towards Integrated Reporting – Communicating Value in the 21st Century was launched Monday 12th September 2011. It considered the rationale for Integrated Reporting, offering initial proposals for the development of an International Integrated Reporting Framework and outlining the next steps towards its creation and adoption. Its purpose was to prompt input from all those with a stake in improved reporting, including producers and users of reports.

Framework Development: <IR>

Discussion Paper | Integrated ...

The International Integrated Reporting Committee (IIRC) is an international cross-section of leaders from the corporate, investment, accounting, securities, regulatory, academic, civil society and standard-setting sectors. See page 28 for a

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list of members. The initial focus is on reporting by larger companies and on the needs of their investors.

**TOWARDS INTEGRATED  
REPORTING** Communicating Value in  
the ...

The complete Discussion Paper is available on the IIRC's website.<sup>3</sup> Specific questions were posed in the Discussion Paper. A summary of the responses and key points made in response to each of the questions is included in the section, **Headline Messages Emerging by Discussion Paper Question. TOWARDS INTEGRATED REPORTING** Communicating Value in the ...

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REPORTING Communicating Value in  
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The International Integrated Reporting  
Committee (IIRC) today released a Dis-  
cussion Paper 'Towards Integrated  
Reporting – Communicating Value in the  
21st Century'. The IIRC seeks to bring  
together world leaders from the corporate,  
investment, accounting, securities, regula-  
tory, academic, civil society and standard-  
setting sectors to develop a new approach  
to reporting.

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IIRC issues Discussion Paper on  
Integrated Reporting ...

The International Integrated Reporting Council (IIRC) has released a summary of feedback received on its 2011 Discussion Paper 'Towards Integrated Reporting—Communicating Value in the 21st Century' and committed to publishing its 'Integrated Reporting Framework' by the end of 2013. The IIRC received 214 responses to its Discussion Paper from organisations and individuals from over 30 countries.

IIRC publishes feedback summary,  
commits to integrated ...

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Discussion Paper Summary The IIRC The Discussion Paper Towards Integrated Reporting – Communicating Value in the 21st Century was launched Monday 12th September 2011. It considered the rationale for Integrated Reporting, offering initial proposals for the development of an International Integrated Reporting Framework

Discussion Paper Summary The IIRC  
The term business model was used extensively in the IIRC's September 2011 Discussion Paper, "Towards Integrated Reporting – Communicating Value in the

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21st Century”<sup>1</sup>, where it was identified as one of two “central themes for the future direction of reporting”.<sup>2</sup>The Discussion Paper noted that although there “is no single, generally accepted definition of the term ‘business model’ ... it is often seen as the process by which an organization seeks to create and sustain value.”

## BUSINESS MODEL - IFAC

the IIRC received on its Discussion Papers and the impact on the proposed activities of the WG. Further, the WG has engaged with different stakeholders and invites practitioners, preparers, directors, investors and other relevant stakeholders to attend part of the WG’s meetings to obtain

## Integrated Reporting—Discussion

In September 2011, the IIRC launched the discussion paper Towards Integrated

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Reporting – Communicating Value in the 21st Century which sets out the rationale for Integrated Reporting and proposals for an Integrated Reporting framework. It solicited feedback on a new approach to reporting – Integrated Reporting.

Towards Integrated Reporting The Pivotal Role of IIRC

The IIRC's Value Creation Background Paper (IIRC, 2013f) prepared by EY with guidance from a multi-stakeholder expert steering committee reveals differences, tensions and contradictions in the meaning of value. A range of perspectives are considered with the perspective of providers of financial capital considered in noting (page 11):

The International Integrated Reporting Council: A call to ...

The IIRC produced a 'Discussion Paper' in

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2011 from which the overwhelming feedback demonstrated overwhelming support for Integrated Reporting and endorsed the development of a global Framework. It also concluded that the primary audience of integrated reports is investors in order to aid their allocation of financial capital.

## Integrated reporting - Wikipedia

This paper investigates professional and nonprofessional investors' use of the Management Discussion and Analysis (MD&A) portion of the corporate annual report. The researchers investigated alternative structures for the MD&A, comparing the standard format currently used by companies to a "tagged" format that mimics XBRL.

## WICI | Publications

The IIRC provides the integrated reporting

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framework that connects sustainability disclosure to reporting on financial and other capitals. Through this collaboration, our intent is to provide:

- Joint market guidance on how our frameworks and standards can be applied in a complementary and additive way;

Statement of Intent to Work Together  
Towards Comprehensive ...

IIRC's paper Assurance on <IR>: An Introduction to the Discussion. Thank you for the opportunity to participate in this discussion. Our comments and insights were developed by a team of leaders in the internal audit profession reflecting The IIA's global reach. General observations are below.

Assurance on <IR>: An Introduction to the Discussion.

abbr for If I Recall Correctly. <Nerds

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talking> IIRC in hypertext markup language an `<a href="url">` tag constitutes a hyperlink. `<Standard talk>` IIRC, his dad is 7'5 ...

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