

Integrated Reporting and Corporate Governance

Boards, Long-Term Value Creation,
and the New Accountability

Laura Girella

Contents

<i>List of illustrations</i>	ix
<i>Foreword</i>	xi
<i>Acknowledgments</i>	xiii
1 Introduction	1
<i>The sense of the book</i>	<i>1</i>
<i>Disclosure, voluntary disclosure, and corporate governance: some introductory remarks</i>	<i>5</i>
<i>The emergence of integrated reporting and integrated thinking</i>	<i>9</i>
<i>Integrated reporting and corporate governance</i>	<i>13</i>
<i>Organisation of the book</i>	<i>15</i>
2 Corporate governance and integrated reporting: an international perspective	21
<i>South Africa: the King Code experience</i>	<i>21</i>
<i>Japan</i>	<i>25</i>
<i>India</i>	<i>27</i>
<i>Malaysia</i>	<i>28</i>
<i>The UK</i>	<i>29</i>
<i>Australia</i>	<i>30</i>
<i>Italy</i>	<i>31</i>
<i>Conclusion</i>	<i>32</i>

3 Corporate governance and voluntary disclosure: a review of the literature	35
<i>Corporate governance and voluntary disclosure</i>	35
<i>Corporate governance and sustainability reporting</i>	42
<i>Corporate governance and intellectual capital reporting</i>	46
<i>Corporate governance and integrated reporting</i>	51
<i>Conclusion</i>	54
4 From theory to practice: board characteristics, financial performance, and the adoption of integrated reporting	62
<i>Research design</i>	62
<i>Hypothesis development</i>	62
<i>Sample selection</i>	67
<i>Statistical analysis</i>	69
<i>Conclusion</i>	79
5 Boards, reporting, and long-term value creation: towards an integrated view	83
<i>Conclusions</i>	83
<i>Policy implications, study limitations, and future research paths</i>	89
Appendices	
Appendix 1 List of organisations in the main sample and in the control sample	93
Appendix 2 Analysis of residuals	95
<i>Index</i>	99