# Article information:

The International Integrated Reporting Council: A story of failure - ScienceDirect  
<https://www-sciencedirect-com.ezproxy.lib.gla.ac.uk/science/article/pii/S1045235414000744?via%3Dihub=>

# Article summary:

1. The International Integrated Reporting Council (IIRC) was founded in 2010 by the Prince's Accounting for Sustainability Project and the Global Reporting Initiative to create a globally accepted framework for accounting for sustainability. Its governing body, the Council, was dominated by the accountancy profession, preparers, and regulators.

2. In 2011, IIRC published a Discussion Paper that proposed integrated reporting as a way to bring together material information about an organization's strategy, governance, performance, and prospects in a clear and concise manner. It aimed to replace existing reporting requirements that had led to confusion and fragmentation.

3. The initiative has failed to revolutionize financial reporting as promised due to its lack of impact on corporate behavior and limited adoption by companies. The dominance of conventional accountants in IIRC's Council may have contributed to this failure.

# Article rating:

Appears moderately imbalanced: The article provides some useful information, but is missing several important points or pieces of evidence that would be required to present the discussed topics in a balanced and reliable way. You are encouraged to seek a more balanced perspective on the presented issues by exploring the provided research topics and looking at different information sources.

# Article analysis:

该文章对国际综合报告理事会（IIRC）的历史和发展进行了批判性分析，认为其是一个失败的项目。然而，该文章存在一些潜在的偏见和不完整的报道。

首先，作者将IIRC描述为一个由传统会计师主导的组织，忽略了其他成员和利益相关者的贡献。这种片面报道可能导致读者对IIRC的真实性质和目标产生误解。

其次，作者没有提供足够的证据来支持其主张。例如，在文章中提到“随着时间的推移，已经变得清楚哪种解释是正确的”，但并没有详细说明这个结论是如何得出的。

此外，该文章没有探讨反驳观点或可能存在的风险。例如，它没有考虑到IIRC所推动的综合报告模式是否能够成功地应用于各种类型和规模的企业，并且是否存在潜在的成本和复杂性问题。

最后，该文章似乎有一定程度上偏袒传统会计师，并未平等地呈现双方观点。这可能导致读者对IIRC及其目标产生更加消极或不公正的看法。

因此，在评价IIRC时需要更全面、客观、平衡的报道和分析，以便更好地理解其目标、成就和挑战。

# Topics for further research:

* Other members and stakeholders of IIRC
* Lack of evidence to support claims
* Counterarguments and potential risks
* Applicability of integrated reporting to different types and sizes of businesses
* Potential cost and complexity issues
* Balanced presentation of both sides of the argument

# Report location:

<https://www.fullpicture.app/item/1b962b853c576fa7c318456640cc02f3>