# Article information:

Towards a legitimate compromise? An exploration of Integrated Reporting in the Netherlands | Emerald Insight  
<https://www-emerald-com.ezproxy.lib.gla.ac.uk/insight/content/doi/10.1108/AAAJ-04-2013-1309/full/html>

# Article summary:

1. 本文探讨了荷兰的综合报告实践，并使用Boltanski和Thévenot的价值社会学框架分析了不同的“价值秩序”（orders of worth）对于综合报告的影响。

2. 综合报告需要在不同的价值秩序之间达成妥协，以获得合法性。这种妥协需要共同利益、避免澄清和保持模糊性等机制。然而，如果投资者和会计师占据主导地位，就可能导致综合报告被局部私人安排所取代。

3. 该研究结合了新颖的理论方法（SOW框架）和相对未被探索的综合报告主题进行了丰富的实证研究。同时，它提出了一种强调交流和构成性对话并超越适应性和遵从性的合法性概念化。

# 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:

The article "Towards a legitimate compromise? An exploration of Integrated Reporting in the Netherlands" provides an interesting analysis of the challenges and opportunities associated with integrated reporting. However, there are some potential biases and limitations that need to be addressed.

Firstly, the article relies heavily on Boltanski and Thévenot's sociology of worth (SOW) framework, which may not be applicable to all contexts. The SOW framework assumes that different actors have distinct orders of worth or logics of valuation, which need to be reconciled through a compromise. While this may be true in some cases, it is possible that some actors share similar values and goals, and do not require a compromise.

Secondly, the article focuses mainly on the Dutch reporting field, which may not be representative of other countries or regions. The Dutch context has a strong tradition of stakeholder engagement and corporate social responsibility, which may influence the adoption and implementation of integrated reporting. Therefore, the findings may not be generalizable to other contexts.

Thirdly, the article does not provide sufficient evidence to support its claims about the mechanisms of legitimating compromise. While it suggests that a common interest, avoidance of clarification and maintenance of ambiguity are necessary for integrated reporting to become a legitimate practice, it does not provide concrete examples or empirical data to support these claims.

Fourthly, the article does not explore potential risks or drawbacks associated with integrated reporting. For example, it is possible that integrated reporting could lead to greenwashing or selective disclosure by companies seeking to enhance their reputation without making substantive changes in their practices.

Overall, while the article provides valuable insights into the challenges and opportunities associated with integrated reporting in the Dutch context, it would benefit from a more nuanced and balanced approach that takes into account potential biases and limitations.

# Topics for further research:

* Critique of sociology of worth framework
* Limitations of focusing on Dutch reporting field
* Lack of evidence for mechanisms of legitimating compromise
* Failure to explore potential risks or drawbacks of integrated reporting
* Need for a more nuanced and balanced approach
* Importance of considering potential biases and limitations in analysis.

# Report location:

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