# Article information:

Walking the talk(s): Organisational narratives of integrated reporting | Emerald Insight  
<https://www-emerald-com.ezproxy.lib.gla.ac.uk/insight/content/doi/10.1108/AAAJ-04-2013-1303/full/html>

# Article summary:

1. 本文探讨了早期采用综合报告的澳大利亚公司经理如何促进综合报告的制度化。

2. 研究发现，经理们构建了两个主要叙述：综合报告作为故事叙述和满足期望。这两个叙述同时构建，并通过三个“内部叙述”解决其中的张力。

3. 作者认为，早期采用综合报告的公司经理在制度化过程中扮演着重要角色，即使他们不一定是制度创业者，但他们参与了重要的“制度工作”。

# 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 "Walking the talk(s): Organisational narratives of integrated reporting" provides an interesting exploration of how early adopting Australian firms contribute to the institutionalisation of integrated reporting (IR). However, there are some potential biases and limitations in the study that need to be addressed.

Firstly, the study is limited by its focus on only one participant in the institutionalisation process. It would have been more comprehensive if multiple participants were included to provide a broader perspective on the topic. Additionally, it is unclear whether the institutionalisation of IR will ultimately be successful, as this was not explored in depth.

Furthermore, while the authors use Gabriel's poetic analytics to show how sensemaking activities contribute to institutionalisation, there is a risk of bias in interpreting these narratives. The authors may have unconsciously selected or interpreted data that supports their preconceived notions about IR and its institutionalisation.

Moreover, the article does not explore potential risks associated with IR implementation or consider alternative viewpoints that may challenge its effectiveness. This lack of critical analysis could lead readers to accept IR as a universally positive development without considering potential drawbacks or limitations.

Overall, while "Walking the talk(s)" provides valuable insights into early adopters' experiences with IR and contributes to understanding how firms engage with this practice, it would benefit from a more balanced and critical approach that considers alternative perspectives and acknowledges potential biases.

# Topics for further research:

* Multiple perspectives on institutionalisation process
* Uncertainty around success of IR institutionalisation
* Potential bias in interpreting narratives
* Need for critical analysis of IR implementation risks
* Consideration of alternative viewpoints
* Balanced and critical approach to studying IR adoption

# Report location:

<https://www.fullpicture.app/item/eb99fdedffdb315cd03aa167da4b8b4f>