



CALL FOR PAPERS

FINANCIAL REPORTING – Journal of Financial Communication

Franco Angeli Editore

The future for integration in reporting

Guest Editors:

Prof. Luminita Enache, Haskayne School of Business, University of Calgary

Prof. Laura Girella, University of Modena and Reggio Emilia

Prof. Stefano Zambon, University of Ferrara

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Financial Reporting – Journal of Financial Communication is planning to publish an issue dedicated to the topic of integration in reporting. Since the consolidation of the Value Reporting Foundation into the IFRS Foundation and the establishment of the International Sustainability Standards Board (ISSB), the attention from academics and institutions has mainly been paid to the development of sustainability standards (Bebbington and Larrinaga, 2014; Carini et al., 2023; De Villiers et al., 2014; Eccles and Serafim, 2013; Flower, J., 2015; Francioli et al., 2023; Kulik and Dobler, 2023; Millar and Slack, 2024; Ormazabal and Friedman, 2024; Wagner et al., 2024) and the possible relationships between them and the respective issuing bodies (Stolowy and Paugam, 2023; Wagenhofer, 2024).

However, with the release of the two inaugural standards by the ISSB, namely IFRS S1 and IFRS S2 which call for the inclusion of the related sustainability and climate-related disclosures into the general-purpose financial report, that according to the IFRS Foundation's view, it should be an investor-driven document, a question remains open as to how companies can provide a holistic story of value creation and improve decision-usefulness of information provided to investors.

To try to respond to this complex question, the ISSB has included as a possible research project in its 2023 Agenda Consultation one project regarding the topic ‘integration in reporting’. In January 2024, the ISSB and the IASB held their first joint meeting to discuss stakeholder feedback on this potential project. Despite the two Boards having agreed that the topic is and remains important, they felt that it would be more appropriate for the next two years to focus on the implementation and the development of sustainability standards.

On a parallel path, the IASB deliberated in April 2024 to finalize its project on the Management Commentary Practice Statement by positioning it as a stepping-stone towards integration in reporting. All of this takes place within a broader context, which also involves EFRAG actively engaging in a specific project on the connectivity between financial reporting and sustainability reporting.

Moving on from these standard-setting dynamics and acknowledging that also the new technologies are affecting reporting, this call for paper aims to foster academic research on how integration in reporting can be thought of at a conceptual level and be operationalized in practice.

We are particularly interested in studies that can present and discuss, among others:

- The (technical) mechanisms through which IFRS S1 and IFRS S2-related disclosures can work with integrated reports and with general-purpose financial reports;
- The influence of integrated reports on the pricing of equity and credit risk;
- The benefits and challenges that investors, financial analysts, and preparers may encounter through the connection between financial information and sustainability disclosures;
- The instruments through which preparers can provide material information for investors that is not obscured by other multi-stakeholder information;
- The way organizational, governance, and managerial culture shape preparers’ attitudes toward integrated reporting, especially from the perspective of integrated thinking;
- The role of integrated thinking in helping preparers consider sustainability and climate-related risks and opportunities over the short, medium, and long term;
- The role that technology and artificial intelligence can play in enabling companies to tell their value creation story;
- The way natural language processing (NLP) improves the readability and relevance of reports for diverse stakeholders;
- How integration in reporting can take place in Europe where the European Sustainability Reporting Standards (ESRS) have a regulatory force;
- How the IASB’s Management Commentary could provide a stepping-stone towards integration in reporting;
- The theoretical issues on the way to unitary corporate reporting;

- The role assurance providers play in enhancing the credibility of integrated reports, also in light of the publication of ISSA 5000 Audit Standard;
- How the adoption of IFRS S1 and IFRS S2 adds specificity to integrated reports, thus enhancing their assurance.

We invite both conceptual and empirical papers that use different qualitative or quantitative research methods (e.g., case studies, questionnaires, archival sources) referring to diversified geographical areas.

This Special Issue is associated with the **20th edition of the EIASM Interdisciplinary Conference on ‘Intangibles, Sustainability and Value Creation: Reporting, Management and Governance’** to be held in Modena (Italy) at the University of Modena and Reggio Emilia on September 18-19, 2025. At the Conference, it will be possible to present and discuss papers eligible for submission to this Special Issue in a dedicated special track. Further details on this event will be provided at [Announcement \(eiasm.org\)](https://www.eiasm.org).

We encourage prospective contributors to submit their draft papers to the Conference. We plan to select the most promising draft papers for presentation. While participation in the Conference is recommended, it is not required for submission to this Special issue. Please also note that participation in the Conference does not necessarily guarantee the acceptance of a paper in the Special Issue.

Submissions shall be made [online](#) and select the option “**SI on Integration for Reporting.**” The **closing date for submission** for this Special Issue is **December 31, 2025**.

Earlier expressions of interest are welcome. For additional **information** and **details**, please contact the guest editors luminita.enache@ucalgary.ca, laura.girella@unimore.it, and zmbsfn@unife.it.

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