

A REVIEW OF THE EXISTENT LITERATURE ON INTEGRATED THINKING AND REPORTING AND THE LINK TO SUSTAINABLE DEVELOPMENT

Mariana-Monica MADAR-COMAN¹, ORCID ID: 0009-0001-6312-0355

Abstract

Purpose – This study aims to provide a comprehensive literature review on integrated thinking (IT) and integrated reporting (IR) in the context of corporate sustainability and the evolving landscape of corporate disclosure. It seeks to address key research questions: How have IT and IR evolved in response to global economic, environmental, and social challenges? What are the emerging trends and future directions in corporate reporting, particularly concerning environmental, social, and governance (ESG) disclosure?

Design/methodology/approach – The study employs a systematic literature review, analyzing existing research on IT and IR. It classifies and categorizes key contributions based on their focus areas, theoretical foundations, and geographical distribution.

Findings – The findings suggest that IT and IR have gained prominence due to increasing stakeholder pressure, regulatory demands, and the need for businesses to align with sustainable development goals. Despite advancements, challenges remain in standardizing reporting frameworks, ensuring transparency, and integrating sustainability considerations into corporate decision-making.

Practical implications – The review provides valuable insights for corporate practitioners, policymakers, and academics by shedding light on the benefits and challenges of IT and IR adoption. It informs organizations about the evolving expectations of investors and other stakeholders regarding ESG disclosures and the strategic advantages of integrated reporting.

Originality/value – This study contributes to the growing body of literature on IT and IR by mapping their historical development, theoretical underpinnings, and practical applications. It sets the foundation for further research, particularly in understanding the role of ESG reporting in shaping the future of corporate disclosure.

Keywords – Integrated reporting, Integrated thinking, Corporate sustainability, ESG disclosure, Systematic literature review, Corporate social responsibility (CSR)

Paper type – Literature review

¹ PhD candidate Babes-Bolyai University, Romania

DOI: 10.29302/oeconomica.2025.27.1.1