

EXPLORATORY RESEARCH ON THE ROLE OF INTEGRATED THINKING AND REPORTING IN PROMOTING SUSTAINABLE DEVELOPMENT: A QUALITATIVE CASE STUDY

Author **Mariana-Monica MADAR-COMAN**

Babes-Bolyai University, mariana.coman@econ.ubbcluj.ro

Author **Adriana TUDOR-TIRON**

Babes-Bolyai University, adriana.tiron@econ.ubbcluj.ro [ORCID: 0000-0001-5530-5635](https://orcid.org/0000-0001-5530-5635)

Abstract:

Purpose: This paper aims to investigate the role of integrated thinking and reporting (ITR) in promoting sustainable development (SD) through a qualitative case study. The primary aim of the research is to identify the key factors that contribute to or prevent the effectiveness of ITR practices in driving SD. Additionally, the study explores the influence of regulatory and institutional frameworks surrounding sustainability reporting on the adoption and effectiveness of these practices. Design/methodology/approach: The research method employed in this study is a qualitative case study. The case study approach is a suitable method for exploring complex phenomena within real-life contexts, providing an in-depth understanding of the research questions. The research data are to be collected through semi-structured interviews with key stakeholders, including senior executives, sustainability managers and document analysis. Preliminary Findings: Through the interviews with key stakeholders and document analysis, the study highlights the importance of a sustainability strategy, organizational culture, leadership commitment, stakeholders' engagement, trainings on sustainability concept, reporting frameworks and integrated thinking will contribute to ITR adoption. The research also reveals the challenges that companies face when implementing these practices, particularly navigating regulatory and institutional frameworks. Conclusion: Based on the preliminary research findings, the study shows that ITR practices have the potential to enhance sustainability performance, but their effectiveness is contingent on the presence of an enabling environment. Overall, the study highlights the importance of a forward-looking reporting approach that considers a range of non-financial factors, such as social and environmental impacts, in addition to financial performance, in driving sustainable development

Keywords: *Integrated thinking, reporting, sustainable development, qualitative case study, and regulatory frameworks*

JEL codes:: *Q01, Q56, M14*