

# ***HOW INTEGRATED THINKING AND REPORTING SUPPORT SUSTAINABLE DEVELOPMENT: INSIGHTS FROM A QUALITATIVE CASE STUDY***

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## ***Abstract:***

*This paper examines how Integrated Thinking and Reporting (ITR) can support sustainable development within a resource-intensive industrial context. Adopting an interpretivist qualitative case study of a Romanian metallurgical company, the study investigates how external pressures and internal organizational dynamics influence the adoption and enactment of integration practices. Empirical data comprises twenty semi-structured interviews with senior and middle managers, complemented by internal documents, and is analyzed using constructivist grounded theory and a cognitive framing perspective. The findings indicate that while external reporting and governance pressures provide direction and legitimacy, effective integration is contingent upon internal organizational conditions, including leadership commitment, organizational culture, communication, stakeholder engagement, and enabling systems and resources. The study contributes by developing a cognitive framing model that explains how organizations transition from compliance-oriented reporting towards embedded integration practices that support long-term sustainable development.*

**Keywords:** *Integrated thinking; Integrated reporting; sustainable development; case study; cognitive framing*

**JEL codes:** *M14, M41, Q56*