

INTERNATIONAL INTEGRATED REPORTING FRAMEWORK: A CASE STUDY IN THE SOFTWARE INDUSTRY

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Abstract:

The globalization of the economies, the domination of the multinationals and the development of the capital markets have increased the demand for complex information reflecting commercial, social and environmental context in which organizations operate. Given that financial reporting cannot provide all the information necessary to support decisions, several international organizations work together to achieve the international integrated reporting framework to ensure the connection between the financial and the non-financial information. The objective of our study is to illustrate the principles of the integrated reporting, presented in the International Consultation Draft Framework Integrated reporting Issued in February 2013 and in the 2011 Discussion Paper. Using the content analysis and the case study, we intend to analyze how the company Indra's integrated report is an example of a concise communication in the way in which strategy, governance, performance and future plans of the organization generate value in the short, medium and long term.

Keywords: *integrated reporting, framework, guiding principles, case study*

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