

# ***REPORTING IN TIME OF PANDEMIC: WILL INTEGRATED REPORTING BECOME A MUST?***

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## ***Abstract:***

*The fast-paced spread of Covid-19 pandemic has significantly impacted organizations of all sizes, across all industry sectors. Management and those charged with governance are having to make difficult decisions about operational, financial, and strategic matters. That's why companies need to broaden their reporting disclosure in order to satisfy the market's needs. This article highlights the importance of integrated reporting and ESG disclosure in times of crisis. In addition, it aims to study the the amount of information about the changes companies have made to their business model in order to adapt to the Covid-19 pandemic or the effects the pandemic has on it through their integrated reporting.*

**Keywords:** Covid-19 disclosure, integrated reporting, ESG issues

**JEL codes::** M40, H12, Q56