

**CAN EARLY ENVIRONMENTAL REPORTING RESEARCH OFFER INSIGHTS INTO  
INTEGRATED REPORTING GUIDELINES COMPARABILITY?**

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**Abstract**

**Purpose** - The release of the Draft Framework for Integrated Reporting (July 2012) highlights the elements that this report would identify. Two of the Content Elements in Sections 6 and 7 relate to strategic objectives and related performance. The purpose of this paper is to revisit early empirical research efforts spanning a period of three decades in order to delineate potential avenues that may offers insights into a systematic, comparable reporting of these activities.

**Design/methodology/approach** – Research studies undertaken during the period 1970-2000 relating environmental and social performance, environmental and social disclosure and economic performance were analysed. Underpinned by stakeholder theory the commencement point of the paper was the study by Ullman, (1985) who highlighted strategy as an influencing factor in the communication of environmental and social information

**Findings** –The results indicate that for systemic comparison of strategic objectives and performance benchmarks, as suggested in the IR Guiding Principles, integrated performance measurement may be related to industry grouping, and firm size.

**Originality/value** - Although many studies have been undertaken in the area of social and environmental reporting, this paper is one of the first to relate prior research efforts with the current pressure for the integration of social, environmental and financial performance reporting.

**Keywords** – Integrated reporting, social, environmental and financial performance reporting strategy.

**Paper type** - Literature analysis.

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