

THE <IR> LANDSCAPE

Executive perceptions of integrated reporting

Reporting is critical in explaining how a business creates value. Being able to excel in telling your value creation story will be an increasing source of competitive advantage.

So, what do senior executives currently think about corporate reporting?

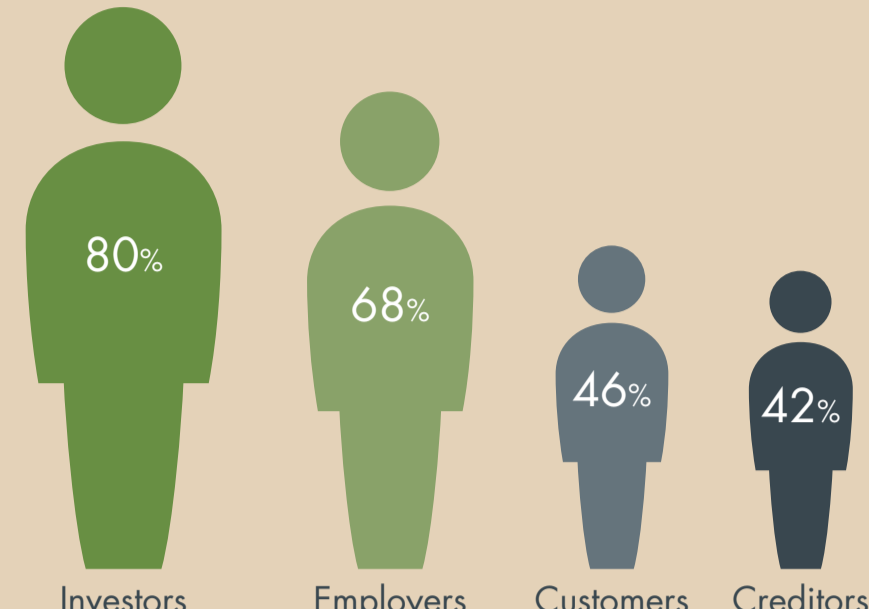
We asked members of the Chartered Institute of Management Accountants (CIMA) and the American Institute of CPAs (AICPA) their thoughts on corporate reporting, value creation and the potential of Integrated Reporting (<IR>) to help their business.

EXPLAINING LONG-TERM VALUE CREATION IS IMPORTANT



of executives say it is important to effectively **explain value creation** through their corporate reporting

WHO BENEFITS FROM THE VALUE CREATION DISCUSSION?



EXECUTIVES WANT TO LOOK FURTHER AHEAD

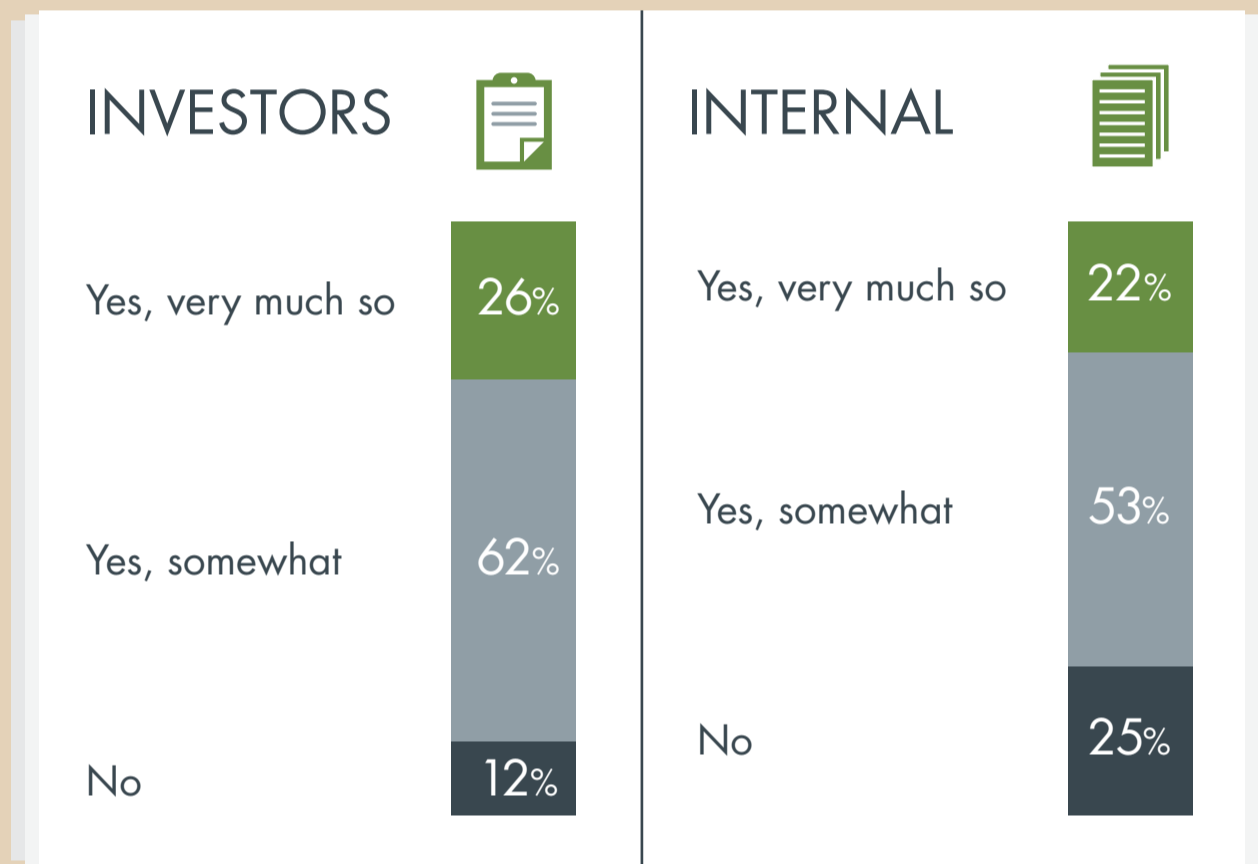
Currently have a strategic planning horizon of 4 or more years



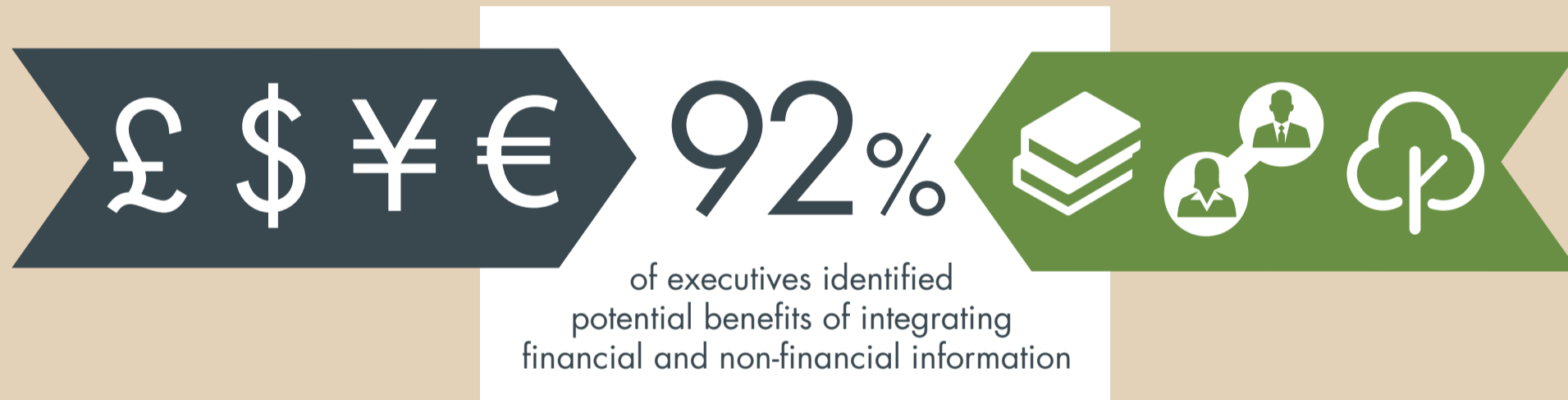
Would ideally like a strategic planning horizon of 4 or more years

THE CHALLENGE FOR BUSINESS

Do you feel your current reporting meets the information needs of your stakeholders?



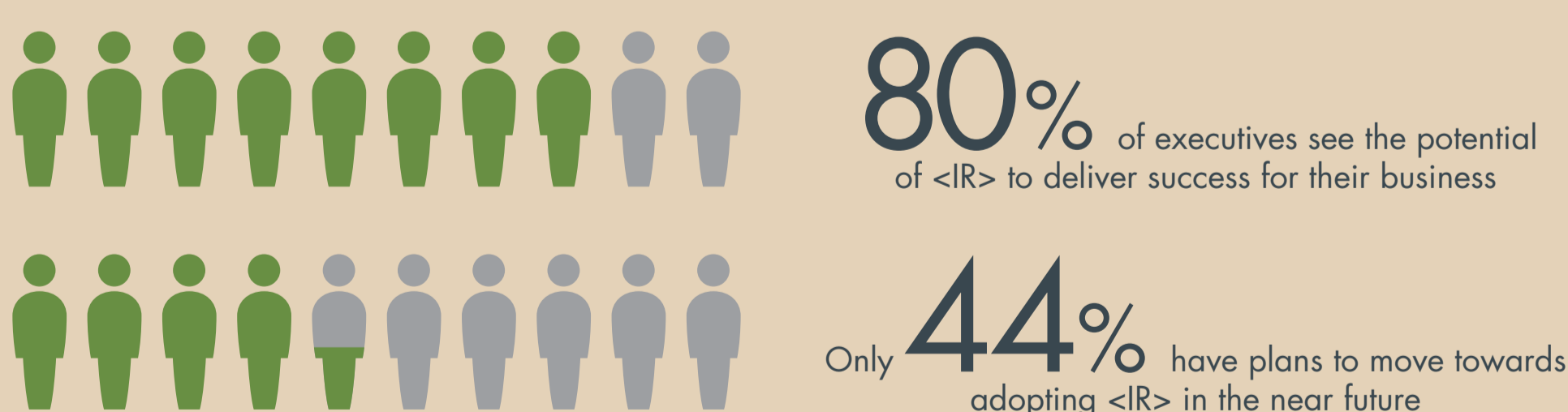
INTEGRATING FINANCIAL AND OTHER PERFORMANCE METRICS



THE KEY BENEFITS:

- present a more forward-looking, long-term view of company performance
- more effectively identify and manage risks
- drive improvements in business decision making

<IR> HAS THE POTENTIAL TO DELIVER BUSINESS SUCCESS AND PROVIDES AN OPPORTUNITY FOR EARLY ADOPTERS



GET IN EARLY AND GAIN A COMPETITIVE ADVANTAGE

For more information visit cgma.org/integratedreporting



Read the CGMA briefing on **Integrated Thinking** to find out how integrated reporting can help your organisation make better decisions, available at: cgma.org/integratedthinking



Download the **guide and toolkit** for CEOs, CFOs and chairmen to help facilitate and lead a discussion on how integrated reporting can help their business, available at: cimaglobal.com/ir

Based on a survey conducted by CIMA, the AICPA, Tomorrow's Company and Black Sun in July 2014 in association with the International Integrated Reporting Council (IIRC). The survey received responses from more than 350 executives who are CIMA or AICPA members located in North America, Africa, Asia-Pacific and Europe.

Figures may not add up to 100% in some charts where numbers were rounded or where respondents were asked to select all that apply.