

The Effect of Integrated Reporting on Corporate Financial Performance: A Bibliometric Analysis

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Abstract : The landscape of corporate governance and accountability has led to the emergence of Integrated Reporting (IR) in response to the shortcomings of traditional reporting frameworks. Developed by The International Integrated Reporting Council (IIRC), IR aims to offer stakeholders a comprehensive view of a company's performance by integrating financial and non-financial disclosures. This study analyzes literature on Integrated Reporting and Corporate Financial Performance from 2013 to 2024, employing a descriptive analysis methodology. 31 relevant articles were gathered from various sources, indicating a positive correlation between integrated reporting and financial performance, albeit without conclusive evidence of long-term impact.

Keywords : integrated reporting, corporate financial performance, corporate performance, firm performance, bibliometric analysis

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