



UBBFSEGA



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ROLUL PROFESIEI CONTABILE ÎN EVOLUȚIA RAPORTĂRILOR INTEGRATE

- Rezumatul tezei de doctorat -

Cuvinte cheie: raportare integrată, profesie contabilă, rol, determinanți, raport integrat

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Introducere

În 2010, Comitetul Internațional de Raportare Integrată (IIRC) emitea primul document-cadru pentru raportările integrate. De atunci, organizația a funcționat ca și un catalizator pentru practicarea raportării integrate. Astfel, IIRC a inițiat un program pilot destinat corporațiilor care doresc să adopte raportarea integrată. Această inițiativă a câștigat interesul a peste 100 de organizații din întreaga lume, care au decis să aplice pentru acest program. Spre deosebire de sistemele tradiționale de raportare, în care existau rapoarte separate de responsabilitate socială corporativă și de mediu, raportul integrat urmărește incluziunea acestor informații extra financiare în raportul financiar anual, înglobând o serie de beneficii, precum recunoașterea socială prin angajamentul față de societate și mediu, sau inducerea unui sistem de management eficient. Acest tip de raportare se dorește a fi util și investitorilor, care au început să ceară informații de mediu, mai ales din punct de vedere al performanței. Astfel, informațiile extra financiare devin relevante atât pentru investitori și cât și pentru analiști, ca parte a unui proces de luare a deciziilor (Radley, 2012). Africa de Sud are un rol important în evoluția rapoartelor integrate, prin publicarea Codului Regelui cu privire la principiile de guvernanză (*King III*) în anul 2009. Scopul reglementării menționate era de a asigura implementarea unui sistem de raportare integrată obligatorie pentru companiile listate la Bursa de Valori din Johannesburg. Cu toate acestea, reglementarea națională a Africii de Sud devine efectivă doar la începutul anului 2010.

Inițiativele de integrare a informațiilor de tip extra-financiar în raportul anual publicat de companii a întâmpinat diferite ecouri în domeniul academic, literatura de specialitate cuprinzând multe studii care sugerează importanța subiectului (White, 2005; Eccles *et al.*, 2010a., Eccles și colab, 2010b., Farrar, 2011; Rossouw, 2011; Eccles *et al.*, 2012; Radley, 2012; Jensen și Berg, 2012; Solomon și Maroun, 2012).

Progresul înregistrat de IIRC în domeniul raportărilor integrate a fost susținut, încă de la bun început, de profesia contabilă și organizațiile internaționale: FASB- Consiliul pentru Standardele de Contabilitate Financiară, IASB- Consiliul pentru Standarde Internaționale de Contabilitate, IFRS- Standardele Internaționale de Raportare Financiară, SASB- Consiliul pentru Standarde de Contabilitate în domeniul Sustenabilității, IFAC- Federația Internațională a Contabililor, GRI-

Inițiativa de Raportare Globală, CE- Comisia Europeană, standardele sociale de audit, ICAEW- Institutul Expertilor Contabili din Anglia și Țara Galilor, ACCA- Asociația Expertilor Contabililor Autorizați, companii de audit Big4- Price Waterhouse Cooper, Ernst & Young, KPMG, Deloitte, precum și alte organizații contabile. IASB menționează această nouă tendință de raportare într-un document publicat în iulie 2013. În ceea ce privește eforturile de IIRC a dezvolta un cadru pentru raportarea integrată, IASB consideră că acest lucru ar trebui să "ajute comunicarea de informații cu privire la modul în care strategia, performanța guvernării unei organizații și perspectivele de a crea valoare pe termen scurt, mediu și lung..." "argumentând că" raportarea corporativă "înseamnă mai mult decât" raportare financiară "(IASB, 2013: 17). Pe data de 4 februarie 2014, IFRS semna un acord cu IIRC pentru promovarea și armonizarea raportării, precum și dezvoltarea unor cadre comune, orientări și standarde.

Scopul principal al cercetărilor actuale implică înțelegerea reală a raportării integrate, de la stabilirea principalii factori determinanți pentru adoptarea și implementarea raportării integrate, până la evaluarea impactului procesului de integrare și a cadrului propus de IIRC pentru părțile interesate interne și externe, la nivel național și nivel internațional. În cele din urmă, ne propunem să explicăm rolul profesiei contabile în evoluția raportării integrate, aceasta având cel mai mare impact asupra dezvoltării raportului integrat.

Motivația și importanța temei de cercetare

Crizele financiare au reprezentat un punct de reper pentru mediul economic, schimbând perspectivele asupra tendințelor de raportare corporativă. Nevoile și așteptările părților interesate converg spre o raportare completă și transparentă în care performanța financiară și extra-financiară se află într-o relație de interdependență sporită. În circumstanța provocărilor globale ale secolului 21 (schimbările climatice, deficitul de resurse, sărăcia, inegalitatea, și alte efecte negative asupra oamenilor, planetei sau stabilității economice), susținem oportunitatea raportării integrate, care presupune sustenabilitate, responsabilitate socială, precum și rapoarte financiare într-un singur raport, integrat, anual. Viziunea holistică a unui raport integrat conferă valoare economică, socială și de mediu pentru părțile interesate, inclusiv acționarii și investitorii care încep să se concentreze mai mult asupra valorii adăugate a informațiilor extra-financiare. Prin

urmare, motivăm alegerea temei de cercetare prin necesitatea de a aduce un aport considerabil la cunoașterea unui domeniu care a intrat în sfera de cercetare destul de recent, rezultă din experiențele trecute ale unei crize financiare și economice, sociale și de mediu, și răspunde unor provocări care afectează nu numai prezentul, dar și generațiile viitoare. Această teză își propune să contribuie la evoluția literaturii de specialitate din domeniul raportării corporative prin prezentarea principalelor coordonate ale rapoartelor integrate. Prin urmare, am studiat procesului de raportare integrată în evoluția sa, încă de la etapa inițială a acțiunilor revoluționare coordonate ale Comitetului Internațional de Raportare Integrată și de alte organizații internaționale.

Sinteza pe capitole

Din punct de vedere structural, lucrarea conține trei secțiuni principale, și anume (Figura nr. 1):

(1) analiza literaturii de specialitate prin prisma contextului de raportare integrată

(capitolele 1 și 2);

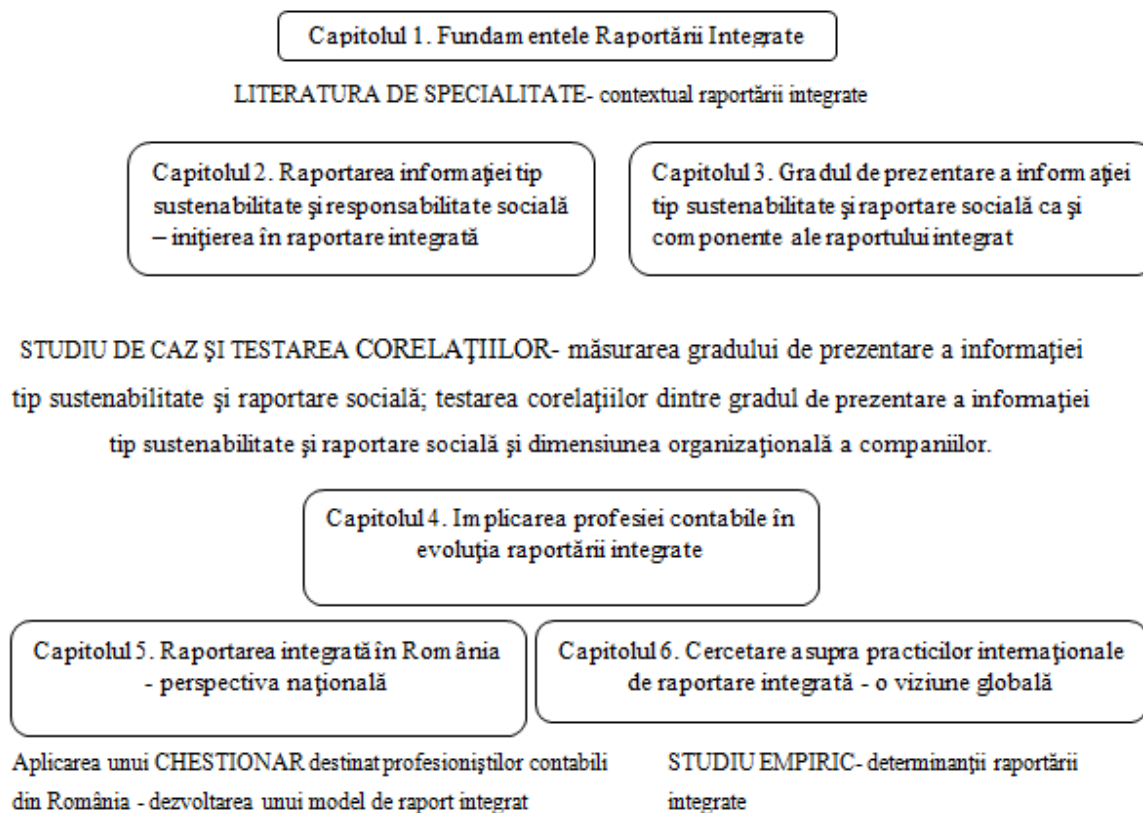
(2) studii de caz asupra integrării informației privind sustenabilitatea și responsabilitatea socială a întreprinderilor în raportul anual publicat de companii; stabilirea unor corelații între gradul de prezentare a informației tip sustenabilitate și responsabilitate socială, respectiv dimensiunea organizațională

(capitolele 3 și 4);

(3) determinarea principalilor factori care influențează raportarea integrată

(capitolele 5 și 6).

Figura nr.1. Structura tezei pe capitole



(Sursa: proiecția autoarei)

Prima parte a cercetării presupune o abordare pozitivistă a literaturii de specialitate pentru a prezenta principalele coordonate ale raportării integrate.

Următoarea secțiune are la bază două studii de caz privind integrarea informației de tip sustenabilitate și responsabilitate socială corporativă în rapoartele anuale. De asemenea, se testează corelația dintre gradul de prezentare a informațiilor și dimensiunea organizațională. Am folosit un eșantion format din primele companii care au implementat raportarea integrată, în circumstanțele în care la vremea respectivă nu exista nici un cadru de raportare sau framework. Ca și metodologie, s-au utilizat o serie de indicatori și chiar un scorecard pentru a explora gradul de integrare al informației extra financiare cu informațiile financiare. Informațiile extra financiare sunt reprezentate de două referențiale: sustenabilitate și raportare socială corporativă care prezintă la rândul lor artere separate prin dezvoltare durabilă / raportare de mediu,

responsabilitate socială / rapoarte sociale, până când a ajuns la un punct comun prin stabilirea fundamentelor pentru abordarea raportului integrat.

Ultima parte a cercetării investighează determinanții raportării integrate. La nivel național, am conceput un chestionar pentru toate părțile interesate relevante (interni: manageri, angajați etc. / extern: investitori, clienți, furnizori, etc.), practicanții români care au și calitatea de membri ai organizațiilor internaționale în domeniul contabilității (și reprezintă opinia profesiei contabile). În continuare, prin metoda studiului de caz, am conceput un model propriu de raportare integrată, pe care l-am testat pe o companie românească. Ca și abordare internațională, am utilizat același model-cadru de raportare integrată menționat anterior pentru identificarea gradului de integrare a informației în rapoartele anuale ale companiilor.

Eșantionul cercetării a cuprins un set de companii din programul-pilot al Comitetului Internațional de Raportări Integrate, care ar trebui să fie modele de bune practici de raportare integrată, dar și companii tradiționale, care nu pretind să adopte sau să aibă vreo înclinație spre raportarea integrată. În acest fel, suntem capabili de a evalua un eșantion eterogen, astfel încât rezultatele să fie obiective și relevante.

În acest sens, am folosit un soft de analiză de conținut pentru colectarea datelor, iar prelucrarea și analiza lor s-a realizat cu ajutorul programului statistic SPSS. Astfel, s-a recurs de fapt la testarea unui model econometric între nivelul de integrare al raportului anual și principalii factori determinanți (caracteristici organizaționale: preț pe acțiune, valoarea de piață, numărul de angajați, activele totale, venituri din exploatare, rata datoriilor în capitalurile proprii, codul juridic, indicele de dezvoltare umană, produsul intern brut, capitalizarea bursieră).

Cercetarea se fundamentează pe teoria instituțională, care presupune că raportarea integrată este determinată de o serie de forțe externe: politice, economice, culturale, și de alți factori. În al doilea rând, nu putem ignora rolul profesiei contabile în evoluția IR. În cele din urmă, vom aplica teoria părților interesate pentru a găsi punctul de vedere al părților interesate interne și externe pe raportare integrată. Investigația noastră este menită să răspundă la următoarele întrebări de cercetare:

- Ce se înțelege de fapt prin "integrare"?

- Ce informații ar trebui să fie incluse într-un raport integrat și de ce?

În timp ce prima întrebare reprezintă o noutate, ceva ce nimeni nu a studiat înainte, a doua poate fi o aplicare a unui cadru conceptual de raportare integrată.

Relevanța cercetării întreprinse derivă din importanța informațiilor extra-financiare pentru investitori în procesele de luare a deciziilor. Cadrul Conceptual propus de Comitetul Internațional de Raportare Integrată explorează impactul raportărilor integrate asupra deciziilor luate în interiorul organizațiilor.

Concluzii generale

Scopul tezei de doctorat a fost de a demonstra că profesia contabilă menține o influență puternică asupra dezvoltării domeniului de raportare integrată.

În primul capitol am prezentat evoluția unei analize a literaturii în domeniul raportării corporative, de la mecanismele de divulgare de informații non-financiare, până la noile tendințe în raportare - raportul integrat, pentru a evidenția faptul că primele companii care aplicau raportarea integrată nu aveau la dispoziție cadre de raportare specifice, sau alte cerințe emise de organizații internaționale sau organisme din cadrul profesiei contabile. Am continuat prin a investiga sensul cuvântului "integrare" în sine, pentru a stabili principalele definiții și caracteristici ale raportărilor integrate. La sfârșitul capitolului am reușit să identificăm principalele teorii care se pot aplica în cazul raportării integrate, precum și metode sau tehnici relevante pentru a fi incluse într-o metodologie de cercetare pe raportare integrată. Astfel, în primul capitol am reușit să demonstrăm importanța raportului integrat pentru evoluția raportării corporative, ca o etapă esențială în dezvoltarea mediului de raportare financiară și nefinanciară.

Capitolul doi prezintă originile raportului integrat ca un tot unitar, conținând informații cu privire la sustenabilitate și responsabilitate socială. În cadrul acestui capitol, s-a discutat terminologia de

sustenabilitate, raportare socială, și raportare integrată, s-au găsit conexiuni între raportarea integrată și cele două coordonate: sustenabilitate și raportare socială.

Următorul capitol presupune o abordare practică, prin introducerea a două studii de caz pentru măsurarea nivelurilor de prezentare a informațiilor tip sustenabilitate și responsabilitate socială în rapoartele anuale pe un eșantion de societăți. Ne-am angajat, de asemenea, într-o cercetare empirică pentru identificarea corelației între gradul de prezentare a informațiilor menționate anterior și dimensiunea organizațională a companiilor. Dintr-o altă perspectivă, studiul poate încuraja firmele să adopte practici de raportare a informației cu privire la sustenabilitate și responsabilitate socială, în scopul de a încorpora beneficii și avantaje.

Capitolul patru reprezintă miezul cercetării noastre, analiza impactului profesiei contabile pentru evoluția rapoartelor integrate printr-o abordare teoretică. După setarea principalele coordonate ale profesiei contabile, s-a recurs la investigarea influenței sale asupra raportării integrate, de la formarea și consolidarea IIRC, la mai multe acorduri semnate între această organizație și organisme profesionale de contabilitate / organizații / organisme care emit standarde. Recunoaștem provocările cu care se confruntă contabilii și membrii ai organismelor profesionale de contabilitate care derivă din necesitatea unor cunoștințe, abilități și tehnici suplimentare care contribuie la o mai bună înțelegere și evaluare a unui raport integrat.

Capitolul cinci prezintă perspectiva națională referitoare la raportarea integrată. Prin urmare, ne-am axat studiul pe raportarea integrată din România, iar cercetare are două dimensiuni. La început, am dezvoltat un chestionar privind raportarea integrată, care cuprinde întrebări cu privire la conținut, utilitate, costuri, beneficii, etc. Chestionarul s-a adresat membrilor organismelor profesionale contabile din România. A doua parte a cercetării a presupus un studiu de caz pe o societate românească care a început să publice rapoarte integrate. În acest caz, am aplicat un model-cadrul de raport integrat pentru a verifica conformitatea raportului emis de firma din studiul nostru.

În capitolul șase am identificat principalii factori determinanți ai raportării integrate dintr-o perspectivă internațională. În primă fază, s-a construit o scară de integrare pe baza cadrului IIRC și feedback-ul primit de la profesia contabilă cu privire la acesta. Cadrul conceptual elaborat a

fost testat pe 600 de corporații, modele de bune practici. Pentru colectarea datelor din rapoartele anuale s-a utilizat softwul Tropes, iar prelucrarea și interpretarea lor are la bază teste SPSS și analize pentru a arăta corelațiile dintre nivelul de raportare integrată și caracteristicile organizaționale, respectiv indicatorii la nivel de țară. Rezultatele indică evoluții semnificative ale gradului de raportare integrată de la un an la altul, cu modele diferite de raportare între companii. În ceea ce privește determinanții raportării integrate, regresiiile efectuate în SPSS au indicat următorii factori de impact: numărul de angajați, activele totale, capitalizarea de piață, industria, produsul intern brut, indicele de dezvoltare umană, sistemul juridic.

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- IAS 16 *Property, plant and equipment*
- IAS 20 *Accounting for Government Grants*
- IAS 36 *Impairment of Assets*
- IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*
- IAS 38 *Intangible Assets*
- IFRIC 1 *Changes in Existing Decommissioning, Restoration and Similar Liabilities*
- IFRIC 3 *Emission Rights*
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