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FORECASTING THE QUALITY ASSESSMENT OF INTEGRATED REPORTING OF CORPORATE ENTERPRISES: EMPIRICAL EXPERIENCE OF SOUTH AFRICA

ABSTRACT

The quality assessment of integrated reporting involves analyzing various aspects of an integrated report of corporate enterprises to determine the level of compliance with standards and the quality of reporting on financial and non-financial aspects. The assessment can be carried out by various stakeholders: rating agencies, auditors, sustainability experts, analysts, etc. The lack of a forecast for the quality assessment of integrated reporting of corporate enterprises for the next three years makes it impossible to understand the ways of its further development.

The purpose of the article is to develop new methodological approaches to forecasting the quality assessment of integrated reporting of corporate enterprises in South Africa. Such a forecast allows us to determine the future state of integrated reporting of corporate enterprises in South African countries.

The information base of the research is the scientific works of Ukrainian and foreign researchers on the quality assessment of integrated reporting of corporate enterprises. The survey "Excellence in Integrated Reporting", conducted by the international company EY for a period of 10 years (2013-2022), conducted among corporate companies, was used as an empirical basis for ensuring the evidence of theoretical provisions, the reliability of conclusions and recommendations, and the substantiation of corresponding forecasts.

The practical value of the scientific research is that the results obtained by the authors will help to forecast the quality assessment of integrated reporting of corporate enterprises, which made it possible to identify relevant areas that can contribute to the development of integrated reporting of corporate enterprises and improve its quality.

Keywords: integrated reporting, assessment, forecast, forecasting, quality, corporate enterprises, CSR, South Africa

JEL Classification: M40, M41, Q56

INTRODUCTION

The quality assessment of integrated reporting involves analyzing various aspects of an integrated report of corporate enterprises to determine the level of compliance with standards and the quality of reporting on financial and non-financial aspects. The assessment can be carried out by various stakeholders: rating agencies, auditors, sustainability experts, analysts, etc. The quality assessment of integrated reporting is a complicated and complex process. This process helps ensure the reliability, objectivity and validity of information for stakeholders and contributes to its comprehensive disclosure in the activities of a corporate enterprise. The lack of a forecast for the quality assessment of integrated reporting of corporate enterprises for the next three years makes it impossible to understand the ways of its further development.

The authors believe that the quality assessment of integrated reporting of corporate enterprises is a necessary condition for understanding the importance of such reporting and trends affecting the process of making management decisions because the quality of management directly depends on the quality of information provided in the reporting.

LITERATURE REVIEW

The quality assessment of integrated reporting is carried out by a team of English authors M. Adhikari Parajuli, M. Chhatbar, and A. Hassan [1]. The Australian researchers K. Appiagyei, H.G. Djajadikerta and S. Mat Roni [2] analyzed and studied the effect of corporate leadership on integrated reporting quality.

At the same time, Indonesian authors D. Agustia, D. Sriani, H. Wicaksono, L. Gani [3] and Barth, M.E., Cahan, S.F., Chen, L., & Venter, E.R. [4] studied the economic implications associated with integrated report quality.

A group of Polish researchers B. Bek-Gaik, and A. Surowiec [5] substantiated the quality of business model disclosure in integrated reporting. Meanwhile, a team of Italian authors F. Vitolla, N. Raimo, M. Rubino, and A. Garzoni [6] studied the influence of national culture on the quality of integrated reporting.

A group of Chinese researchers K.S. Won, A. Amran, and E.Y. Chu [7] identified the institutional prerequisites for the quality of integrated reporting. A group of Indian researchers S. Devarapalli, L.M. Mohapatra, A. Jreisat, S. Tripathy, S. Al-Mohamad [8] examined the quality of integrated reporting disclosure in India.

At the same time, a team of Australian authors A. Donkor, H.G. Djajadikerta, S. Mat Ron, T. Trireksani [9] and Italian authors N. Raimo, A. Caragnano, M. Mariani, F. Vitolla [11] considered the quality of integrated reporting.

A team of Romanian authors V.D. Dragomir & M. Dumitru [10] answered the question of whether corporate governance improves the integrated reporting quality.

Meanwhile, Nigerian scientists O. Erin & A. Adegboye [12] determined the influence of corporate attributes on the integrated reporting quality. Iredele, O.O. [13] examined the relationship between integrated reporting quality corporate entities.

A group of German authors J. Gerwanski, O. Kordsachia, and P. Velte [14] characterized the determinants of the quality of materiality disclosure in integrated reporting.

Polish researcher B. Zyznarska-Dworczak [15] considered corporate governance in ensuring the quality of financial reporting and sustainability reporting in times of uncertainty.

At the same time, a group of Chilean and Australian researchers F. Zúñiga, R. Pincheira, J. Walker, and M. Turner [16] cited the influence of quality integrated reporting on market liquidity. Malaysian authors S.A. Qaderi, S. Chandren, and Z. Abdullah [17] examined the integrated reporting quality in Malaysia.

At the same time, a group of Ukrainian scientists S. Kovach and A. Zolkover, etc. [18] proposed an econometric model for assessing the quality of integrated reporting. Sri Lankan scientists T. Cooray, A.D.N. Gunarathne, and S. Senaratne [19] determined how corporate governance affects integrated reporting quality.

A team of German scientists L. Leukhardt, M. Charifzadeh, and F. Diefenbach [20] found the answer to the significance of the integrated reporting quality on the capital market.

South African authors A. Malola and W. Maroun [21] measured and revealed potential factors of integrated report quality. A collective of scientists from South Africa called N. Mans-Kemp and C.T. Van der Lugt [22] incorporated sustainability metrics and financial data into the integrated reporting quality in South Africa.

A team of Malaysian researchers A.H. Mohd Ariff, A.A.S. Fayad, N. Sawandi, M.F.A. Md Hashim, and R. Abdul Latif [23] study Audit committees and integrated reporting quality. Pasko O., Zhang L., Nikytenko D. and Khromushyna L. [24] studied the association between external verification and increased quality in CSR reporting. At the same time, I. Permatasari and V. Tjahjadi [25] have taken a more detailed look at the quality of integrated reporting.

I.V. Orlov [26] examined the quality of integrated reporting and its characteristics. Mauritanian authors Y. Pillai and K. Seetah [27] determined the determinants of the quality of integrated reporting of financial companies. Songini L., Pistoni A., Bavagnoli F., and Minutiello V. [28] analyzed the quality of integrated reporting.

Tunisian authors S. Chouaibi, Y. Chouaibi, and G. Zouari [29; 30] clarified if the quality of integrated reporting was improved by the board and good corporate governance.

Despite the growing attention of domestic and foreign scientists to this issue, it should be noted that in the cited works the methodology for forecasting the quality of integrated reporting of corporate enterprises is not disclosed.

AIMS AND OBJECTIVES

The purpose of the article is to develop new methodological approaches to forecasting the quality assessment of integrated reporting of corporate enterprises in South Africa. This forecast allows us to determine the future state of integrated reporting of corporate enterprises in South African countries. To achieve this goal, the following tasks were set and solved: a) to conduct a structural analysis of the quality assessment of integrated reporting of corporate enterprises; b) to carry out a score assessment of the integrated reporting quality of corporate enterprises; c) to create a forecast for the scoring of the properties of integrated reporting of corporate companies.

The hypothesis of the research is that forecasting the quality assessment of integrated reporting of corporate enterprises will form a certain phenomenon in the quality of reporting for the future, and this, in turn, will allow further development of ways to develop such reporting.

METHODS

General scientific and special methods of studying processes and phenomena in their interrelation and development were used, namely: to study the quality assessments of integrated reporting of corporate enterprises - time series, average and relative values; to build a forecast for assessing the quality of integrated reporting of corporate enterprises for the next three years - a forecasting method; to analyze assessments of the quality of integrated reporting of corporate enterprises - comparative analysis; a hypothetical method was used to construct the research hypothesis; to analyze the ranking of the best-integrated reports of corporate enterprises - system analysis.

A bibliographic and bibliometric analysis of publications on this topic was carried out, and the visualization of the research results was presented graphically, in particular, tables and figures were constructed. The procedure of systematization and generalization was employed to produce the results of the study and conclusions.

The information base for the study was the scientific works of Ukrainian and foreign researchers on the quality of integrated reporting of corporate enterprises. The survey "Excellence in Integrated Reporting", conducted by the international company EY for a period of 10 years (2013-2022), conducted among corporate companies, was used as an empirical basis for ensuring the evidence of theoretical provisions, the reliability of conclusions and recommendations, and the substantiation of corresponding forecasts.

RESULTS

Before considering the quality of integrated reporting in South Africa, it is useful to consider what common types of reporting exist there (Figure 1).

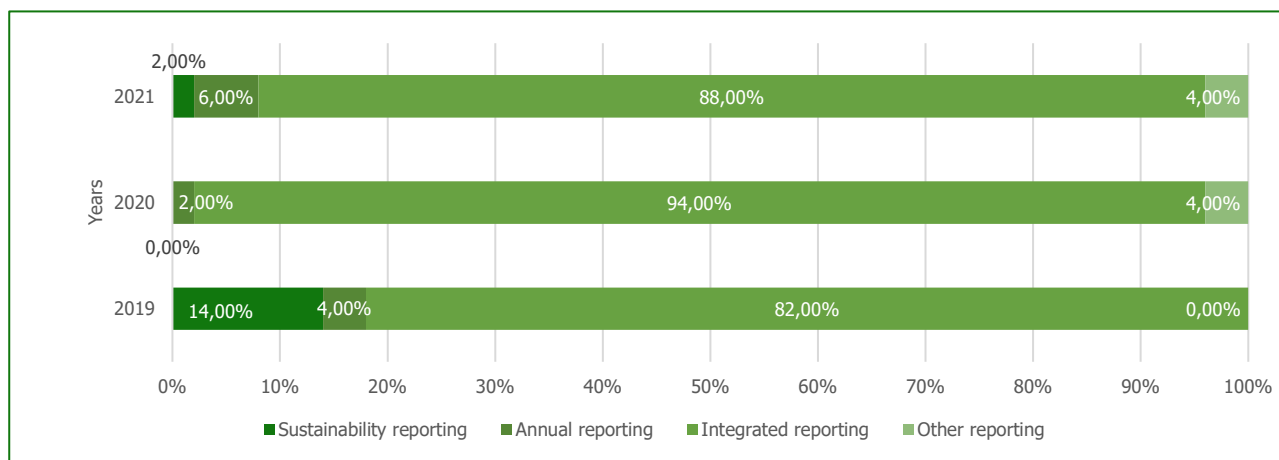


Figure 1. Types of reports that make up the countries of South Africa. (Source: generated by the authors based on [31, p. 39])

According to the statistical data, presented in Figure 1 we can say that in 2019 the share of integrated reporting in the overall reporting structure of South Africa was 82.00%, sustainability reporting - 14.00%, and annual reporting - 4.00%. In 2020, the share of integrated reporting was already 94.00%, annual reporting - 2.00%, and other reporting - 4.00%,

respectively. In 2021, the share of integrated reporting was 88.00%, annual reporting – 6.00%, other reporting – 4.00%, and sustainability reporting – 2.00%. Compared to 2019, the share of integrated reporting increased in 2021 by 6.00%, the share of sustainability reporting decreased by 12.00% from 14.00% in 2019, and the share in the overall annual reporting structure increased from 2019 by 2.00% compared to 2021, other reporting increased in 2021 compared to 2019 by 4.00%. This in turn indicates that in South Africa, enterprises prefer integrated reporting among various types of reporting. Overall, the changes in the reporting framework indicate that businesses in South Africa are actively adapting their reporting practices, with a focus on integrated reporting and responding to changes in the sustainability arena.

Next, we propose to consider the reporting standards used by corporate enterprises in South Africa, in particular integrated reporting (Figure 2).

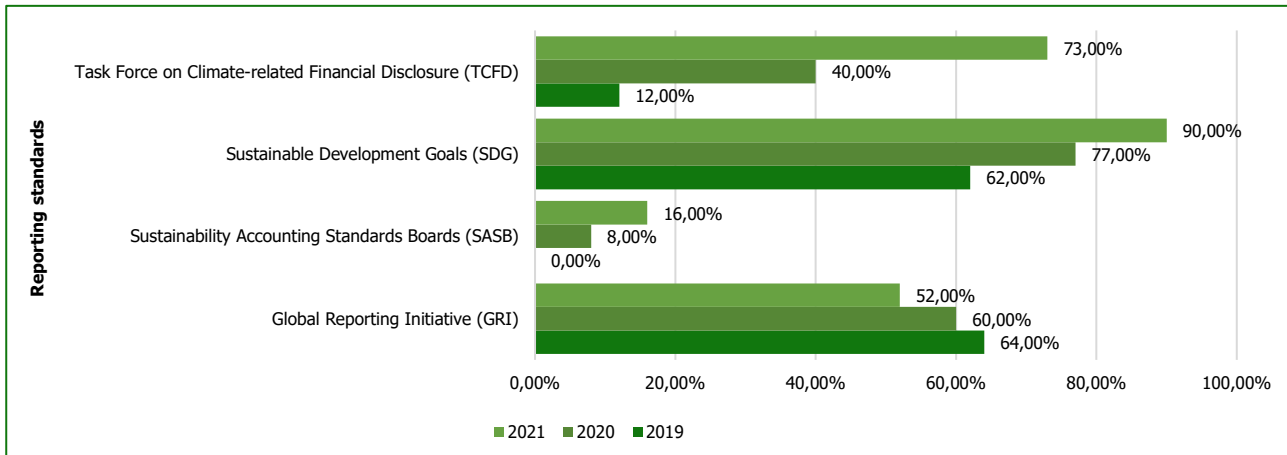


Figure 2. Statements preparation standard, particularly integrated reporting, applied by South African corporate entities. (Source: generated by the authors based on [31, p. 39])

As reporting standards (Figure 2), in particular integrated reporting, 90.00% of studied South African enterprises used SDG [32] standards in 2021. This demonstrates the great focus of enterprises on ensuring that their activities comply with the UN sustainable development goals. At the same time, 73.00% of enterprises in 2021 applied TCFD standards [33]. This demonstrates the growing awareness and importance for businesses to disclose climate-related financial information to investors and other stakeholders. At the same time, 52.00% apply GRI standards [34]. This confirms the popularity and widespread use of GRI as a primary tool for sustainability reporting and corporate responsibility. At the same time, in 2021, a minimum share of 16.00% of fallen on SASB standards [35]. This indicates that, compared to other standards, SASB is less popular among businesses in South Africa.

Next, it is advisable to present the standards for reporting verification, in particular integrated reporting, used by South African audit firms to confirm its reliability (Figure 3).

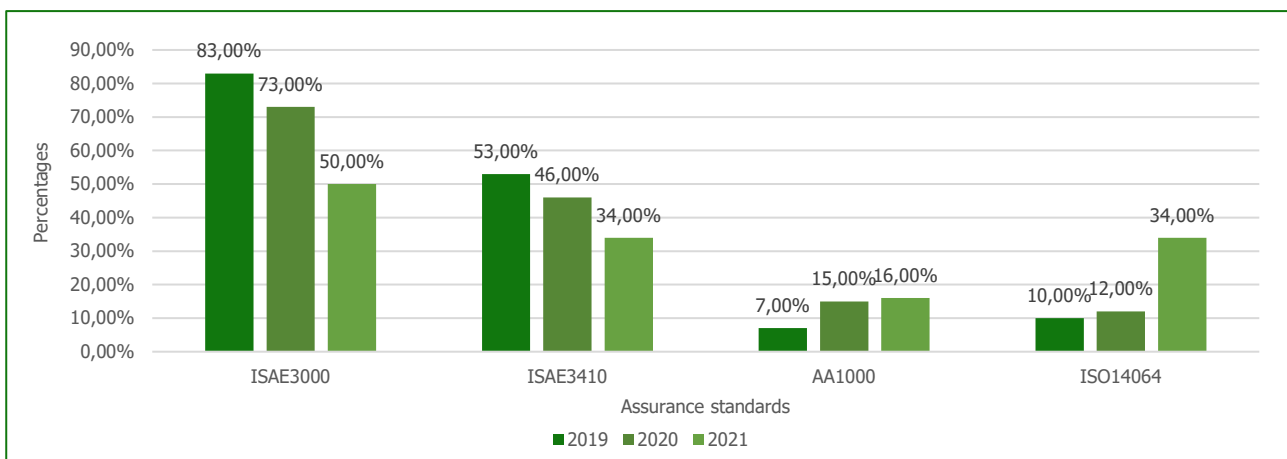


Figure 3. Standards for reporting verification, including integrated reporting, used by South African audit firms. (Source: generated by the authors based on [32, p. 39])

Analyzing (Figure 3) standards for reporting verification, in particular, integrated, used by South African audit firms, it should be noted that the share of application of the ISAE 3000 standard "Assurance objectives that are not an audit or review of historical financial information" [36] in 2021 decreased by 33.00% compared to 2019.

This may indicate that audit firms may be looking for other assurance tools to meet their needs and changes in reporting. However, the application of ISAE 3410 "Assurance Engagement in Greenhouse Gas Reports" [36] decreased by 19.00% in 2021. This may be due to abrupt changes in greenhouse gas emissions reporting requirements or the choice of other methods for verifying this information. At the same time, the use of the AA1000 standard [37] increased from 7.00% in 2019 to 16.00% in 2021. This may indicate a growing interest in approaches based on the social responsibility of business. At the same time, the application of the ISO 14064 «Greenhouse gases» standard [38] increased from 10.00% in 2019 to 34.00% in 2021. This may reflect an increased focus on standards related to the reduction of greenhouse gas emissions and the sustainability of environmental reporting. Overall, changes in the use of integrated reporting verification standards indicate dynamics in the reporting industry and reveal that audit firms are responding to new challenges and changes in reporting requirements.

Forecasting the quality assessment of integrated reporting of corporate enterprises can be an important tool for planning and improving reporting in the future. The Chartered Governance Institute of Southern Africa and JSE Limited are holding a competition for the best-integrated reporting (Table 1).

Table 1. Integrated Report Awards 2016-2023. (Source: generated by the authors based on [39])

Year	Enterprise
2016	Vodacom
2017	Gold Fields Ltd
2018	Redefine Properties Ltd
2019	Nedbank Group Ltd
2020	Sasol Ltd
2021	Royal Bafokeng Platinum Ltd
2022	Nedbank Group Ltd
2023	Nedbank Group Ltd

Analyzing the awards for the best-integrated reports (Table 1) of corporate enterprises in South Africa, Nedbank Group Ltd, operating in the financial sector of the economy, received awards for three years (2019, 2022 and 2023). Other corporate businesses awarded in 2016: Vodacom (telecommunications, cellular operator), 2017 – Gold Fields Ltd (gold mining company), 2018 – Redefine Properties Ltd (property investment), 2020 – Sasol Ltd (chemical and energy industries), 2021 – Royal Bafokeng Platinum Ltd (precious metals mining). Taking this information into account, it can be stated that such sectors of the economy as the mining industry, telecommunications, chemical and energy industries and the financial services sector provided high-quality integrated reporting.

The best integrated reports according to EY of corporate enterprises in South Africa are shown in Table 2.

Table 2. South Africa's Best Integrated Corporate Enterprise Reports 2013-2022. (Source: generated by the authors based on [40])

Year	Enterprise
2013	Gold Fields Ltd
2014	Royal Bafokeng Platinum Ltd
2015	Liberty Holdings Ltd
2016	Kumba Iron Ore Ltd
2017	Kumba Iron Ore Ltd
2018	Nedbank Group Ltd
2019	Nedbank Group Ltd
2020	Nedbank Group Ltd
2021	Redefine Properties Ltd
2022	Nedbank Group Ltd

Analyzing the ratings (Table 2) of the best-integrated reports of corporate enterprises in South Africa, it was revealed that Nedbank Group Ltd, an enterprise operating in the financial sector of the economy, for four years (2018, 2019, 2020 and 2022) has occupied a leading position. Kumba Iron Ore Ltd, an enterprise operating in the mining of mineral resources, in particular iron ore, has headed the rating for two years in a row (2016-2017). Other companies that topped the ranking were: in 2013 – Gold Fields Ltd (gold mining company), in 2014 – Royal Bafokeng Platinum Ltd (producer of platinum group metals), in 2015 – Liberty Holdings Ltd (financial services), in 2021 – Redefine Properties Ltd (real estate investment). Referring to this information, it can be stated that by the economic sector, high-quality integrated reporting is provided by the mining industry and the financial services sector.

To forecast the quality assessment of integrated reporting of corporate enterprises, the following data were presented in Table 3.

Table 3. The quality assessment of integrated reporting of corporate enterprises. (Source: generated by the authors based on [40])

Year	The quality assessment of integrated reporting of corporate enterprises									
	Excellent		Good		Satisfactory		Unsatisfactory		Total, unit:	Total, %:
	unit	%	unit	%	unit	%	unit	%		
2013	17	19.10	30	33.71	26	29.21	16	17.98	89	100
2014	25	28.09	29	32.58	20	22.47	15	16.85	89	100
2015	21	23.33	27	30.00	25	27.78	17	18.89	90	100
2016	18	20.00	33	36.67	20	22.22	19	21.11	90	100
2017	17	19.10	31	34.83	16	17.98	25	28.09	89	100
2018	23	23.00	24	24.00	27	27.00	26	26.00	100	100
2019	13	14.44	28	31.11	24	26.67	25	27.78	90	100
2020	22	22.00	29	29.00	29	29.00	20	20.00	100	100
2021	24	24.00	24	24.00	32	32.00	20	20.00	100	100
2022	20	20.20	23	23.24	36	36.36	20	20.20	99	100

When analyzing the data presented in Table 3, we note that the maximum rating of “excellent” belonged to 25 integrated reports in 2014 or 28.09% of all studied reports, and the minimum belonged to 13 reports or 14.44% in 2019. The “good” rating had a maximum of 33 integrated reports or 36.67% in 2016, and a minimum of 23 reports or 23.24% in 2022. The maximum number of “satisfactory” ratings was received by 36 integrated reports in 2022 or 36.36%, and the minimum was received by 16 reports or 17.98% in 2017.

The maximum of 26 integrated reports or 26.00% in 2018 were rated “unsatisfactory”, and the minimum number was in 2014 and amounted to 15 reports or 16.85%. This is shown graphically in Figure 4.

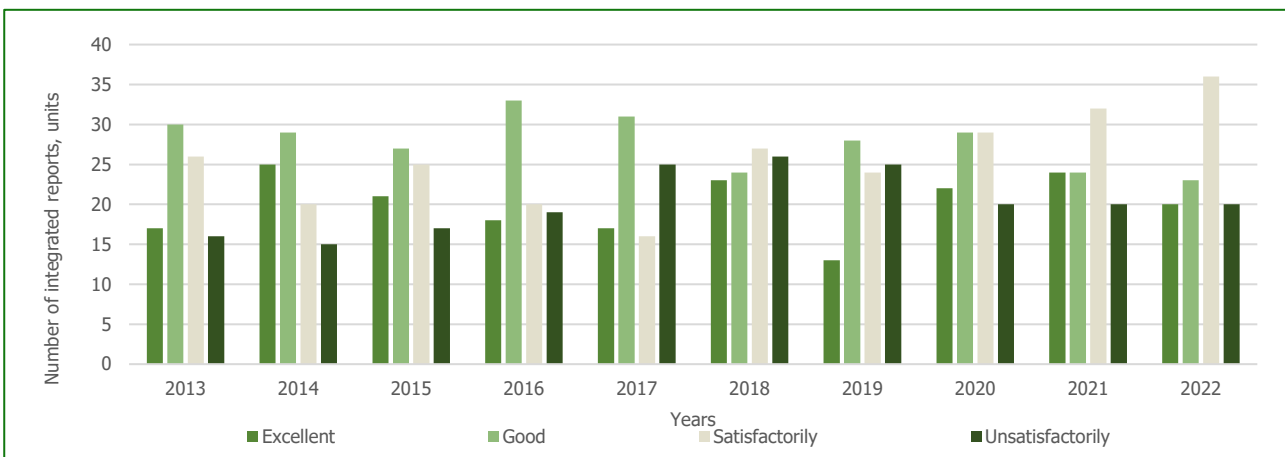


Figure 4. The quality assessment of integrated reporting of corporate enterprises. (Source: constructed by the authors based on Table 3)

To make a forecast for the quality assessment of integrated reporting of corporate enterprises, it is necessary to carry out a scoring assessment, for which the rating "excellent" is assigned 4 points, "good" - 3 points, "satisfactory" - 2 points, "unsatisfactory" - 1 point accordingly (Table 4).

Table 4. Score quality assessment of integrated reporting of corporate enterprises. (Source: generated by the authors based on Table 3)

Year	The quality assessment of integrated reporting of corporate enterprises									
	Excellent		Good		Satisfactory		Unsatisfactory		Total, unit:	Total, %:
	unit	%	unit	%	unit	%	unit	%		
2013	17	68	30	90	26	52	16	16	89	226
2014	25	100	29	87	20	40	15	15	89	242
2015	21	84	27	81	25	50	17	17	90	232
2016	18	72	33	99	20	40	19	19	90	230
2017	17	68	31	93	16	32	25	25	89	218
2018	23	92	24	72	27	54	26	26	100	244
2019	13	52	28	84	24	48	25	25	90	209
2020	22	88	29	87	29	58	20	20	100	253
2021	24	96	24	72	32	64	20	20	100	252
2022	20	80	23	69	36	72	20	20	99	241

The next step is to calculate the simple average score for the quality assessment of integrated reporting of corporate enterprises (Table 5).

Table 5. The simple average of data for the quality score of integrated reporting of corporate enterprises for 2013-2022. Note: *- forecast values (Source: calculated by the authors based on Table 3)

Year	The average score in points for the corresponding year, points
2013	2,54
2014	2,72
2015	2,57
2016	2,55
2017	2,45
2018	2,44
2019	2,32
2020	2,53
2021	2,52
2022	2,43
2023	2,39*
2024	2,37*
2025	2,35*

Analysis of Table 5 shows that the average quality assessment of integrated reporting of corporate enterprises ranges from 2.32 points in 2019, and the maximum in 2014 is 2.72 points, which is between the ratings of "satisfactory" and "good". The forecast was made using the Excel software product using the "Forecast" function. The constructed forecast for the quality score of integrated reporting of corporate enterprises is presented in Figure 5.

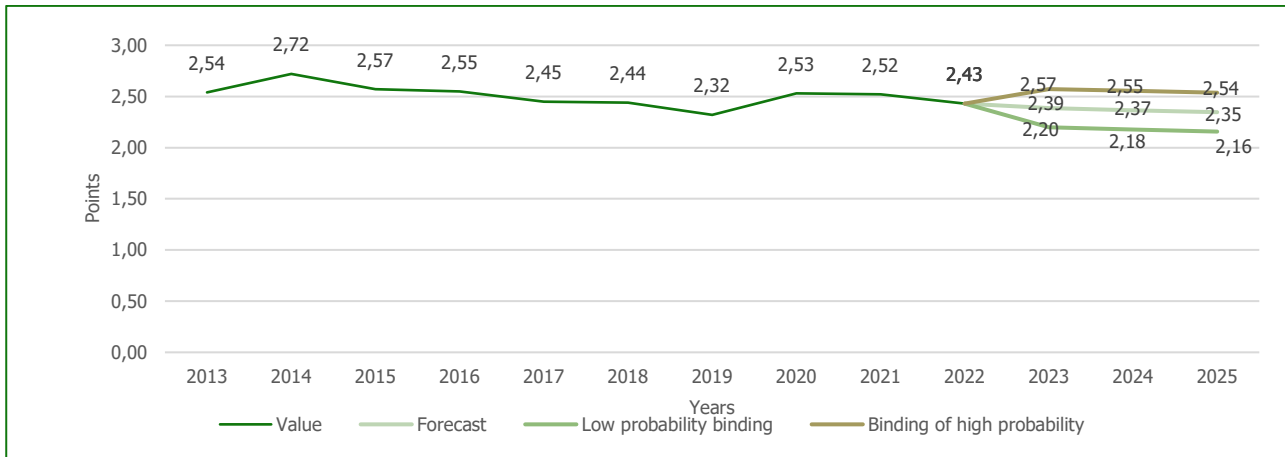


Figure 5. Forecast of the quality score of integrated reporting of corporate enterprises. (Source: generated by the authors using Excel software based on Table 5)

Figure 5 provides an overview that the forecast for the quality score of integrated reporting of corporate enterprises in 2023 was 2.39 points, which is more towards a satisfactory assessment of the quality of such reporting, in 2024 2.37 points in 2024 and 2.35 points in 2025.

DISCUSSION

Further discussion is needed on whether the overall score will fully reflect the quality of integrated corporate reporting in Southern Africa. It is still remaining arguable question, with the help of which system one can study the forecast of changes in the structure of the quality assessment of integrated reporting of corporate enterprises for the corresponding year.

In this regard, we concur with scholars [1; 2; 12; 13; 15; 19; 29; 30] who have studied the association between corporate governance and the quality of integrated reporting. Ultimately, the aforementioned enables the study of the interaction between how corporate enterprises manage their business activities and the quality of their integrated reports, which cover a variety of aspects of their activities.

Typically, each author [9; 11; 17; 25; 27] evaluates the overall quality of integrated reporting, while another group of scientists J. Gerwanski, O. Kordsachia, P. Velte [14] та Y. Pillai та K. Seetah [27] identifies the causes of the quality of integrated reporting. Additionally, we concur with the findings of a team of Poles researchers B. Bek-Gaik and A. Surowiec [5], who demonstrate the value of a business model's disclosure in integrated reporting. The above is important because it explains the way in which a corporation's value is created and maintained.

When investigating possible causes of the quality of an integrated report, South African scientists A. Malola and W. Maroun [21] should pay attention to the places in the world where corporate entities are located, rather than simply the experience of their country.

However, one should disagree with the opinion of the team of German authors L. Leukhardt, M. Charifzadeh, and F. Diefenbach [20] regarding the fact that the quality of integrated reporting matters for capital markets. Primary, it is necessary to establish whether integrated reporting is important for the capital market, and only then to study the influence of such characteristics as quality.

CONCLUSIONS

It should be noted that scoring the quality of integrated reporting is complex and may require a large amount of data and analytical resources. The choice of a particular assessment approach will depend on the assessment objectives, data availability and corporate enterprise resources. The theoretical, methodological and organizational foundations for forecasting the quality assessment of integrated reporting of corporate enterprises have been further developed. For the first time an own approach to the methodology for forecasting the quality of integrated reporting of corporate enterprises, based on a score. The proposed methodological approach to scoring the quality of integrated reporting of corporate enterprises made it possible to derive a simple average assessment of the quality of such reporting.

The three-year forecast (2023, 2024, 2025) suggests that the average integrated reporting quality for South African corporate enterprises will remain between "satisfactory" and "good". This indicates that an appropriate search for ways to develop integrated reporting of corporate enterprises is necessary to improve its quality.

It is important to consider that any forecast is an estimate based on available data and analytical methods. It should be noted that many factors can influence the assessment of the integrated reporting quality, and forecasts may not always be accurate. It is important to approach forecasts with caution and consider all possible uncertainties.

In our opinion, the development of integrated reporting of corporate enterprises is an important stage in improving corporate governance. The ways of developing integrated reporting of corporate enterprises and improving its quality may be the following:

1. Developing a strategic approach. Corporate enterprises should develop a strategic approach to integrated reporting by defining the goals, values and metrics they want to reflect in their report. This helps ensure consistency and alignment between reporting and company strategy.
2. Internal processes and systems. It is necessary to develop effective internal processes for collecting, analyzing and reporting information for integrated reporting. Implementing specialized management systems can simplify this process and ensure data accuracy and reliability.
3. Involving stakeholders. Stakeholder participation in the process of developing and accessing integrated corporate reporting will help ensure that a broad perspective and different views are taken into account.
4. A culture of openness and transparency. It is important to create a corporate culture that promotes openness and transparency in reporting. This includes regular public reporting, information availability and ensuring easy access for all stakeholders.
5. Innovation and technology. Using the latest technology such as artificial intelligence, data analytics and blockchain can improve the quality of data collection and analysis for integrated reporting of corporate enterprises.
6. Education and training. It is important for employees of corporate enterprises to understand the importance of integrated reporting and to be prepared for its development. Training events, seminars and trainings on sustainability, responsibility and reporting should be organized.
7. Comparison with best practices. The experience of other corporate enterprises and industries that already have developed integrated reporting is highly recommended to study. This can provide insight and inspiration to improve your own practices.
8. Consistency in decisions. It is necessary to ensure that integrated reporting of corporate enterprises is used when making executive decisions by management. Information from the reports should influence strategic, financial and operational decisions.
9. Monitoring and assessments. It may therefore be advisable to establish mechanisms for monitoring and quality assessment of the integrated reporting of corporate enterprises to promptly identify shortcomings and improve reporting practices.
10. Encouragement for initiatives. Recommended to implement internal incentive mechanisms for corporate enterprises actively contributing to the development of integrated reporting. This may be accomplished through awards, rewards, and other incentives or any other form of promotion.

Proposed ways, in our opinion, will allow to develop integrated reporting of corporate enterprises, including in Ukraine.

The prospective direction of further scientific research in this direction is the need for quality assessment performing of integrated reporting of corporate enterprises in Ukraine.

ADDITIONAL INFORMATION

AUTHOR CONTRIBUTIONS

Conceptualization: *Mykola Bonda, Kostiantyn Bezverkhyi, Mykola Matiukha*

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Formal Analysis: *Mykola Matiukha, Nataliia Poddubna*

Methodology: *Mykola Bonda, Kostiantyn Bezverkhyi*

Software: Kostiantyn Bezverkhyi
Resources: Kostiantyn Bezverkhyi
Supervision: Mykola Bonda, Nataliia Poddubna
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Investigation: Mykola Bonda, Kostiantyn Bezverkhyi
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Funding acquisition: Mykola Matiukha, Oksana Kazak
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Writing – original draft: Kostiantyn Bezverkhyi

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CONFLICT OF INTEREST

The Authors declare that there is no conflict of interest.

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ПРОГНОЗУВАННЯ ОЦІНКИ ЯКОСТІ ІНТЕГРОВАНОЇ ЗВІТНОСТІ КОРПОРАТИВНИХ ПІДПРИЄМСТВ: ЕМПІРИЧНИЙ ДОСВІД ПІВДЕННОЇ АФРИКИ

Оцінка якості інтегрованої звітності включає в себе аналіз різних аспектів інтегрованого звіту корпоративних підприємств для визначення рівня відповідності стандартам та якості звітування з фінансових і нефінансових аспектів. Оцінку можуть проводити різноманітні стейкхолдери: рейтингові агентства, аудитори, експерти зі сталого розвитку, аналітики тощо. Відсутність прогнозу оцінки якості інтегрованої звітності корпоративних підприємств на майбутні три роки внеможливіює розуміння шляхів її подальшого розвитку.

Метою дослідження є розроблення нових методичних підходів до прогнозування оцінки якості інтегрованої звітності корпоративних підприємств Південної Африки. Такий прогноз дає змогу визначити подальший стан інтегрованого звітування корпоративних підприємств південноафриканських країн.

Інформаційною базою дослідження є наукові праці українських і зарубіжних дослідників із питань оцінки якості інтегрованої звітності корпоративних підприємств. Як емпіричну базу забезпечення доказовості теоретичних положень, достовірності висновків та рекомендацій, обґрунтування відповідних прогнозів було використано опитування «Досконалість в інтегрованій звітності», проведене міжнародною компанією EY за період 10 років (2013-2022 р.) серед корпоративних підприємств Південної Африки.

Набули подальшого розвитку теоретичні, методичні та організаційні засади прогнозування оцінки якості інтегрованої звітності корпоративних підприємств. Уперше запропоновано власний підхід до методики прогнозування якості інтегрованої звітності корпоративних підприємств, що базується на основі бальної оцінки. Запропонований методичний підхід до бальної оцінки якості інтегрованої звітності корпоративних підприємств дав змогу вивести середньоарифметичну оцінку якості такої звітності.

Практична цінність наукового дослідження: отримані авторами результати сприятимуть прогнозуванню оцінки якості інтегрованої звітності корпоративних підприємств, що дало можливість виділити відповідні напрями, які можуть сприяти розвитку інтегрованої звітності корпоративних підприємств і підвищити її якість.

Ключові слова: інтегрована звітність, оцінка, прогноз, прогнозування, якість, корпоративні підприємства, КСВ, Південна Африка

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