

## Chapter 2

# Research Methodology

### ABSTRACT

*This chapter clarifies the research methodology adopted for attaining our objective stated previously in this manuscript. The methodology involves two main parts: the development of a survey or questionnaire targeting members of accountancy profession, and the set-up of a prototype framework meant to test the IR adoption in the corporate business environment. We also explain our research questions that represent the fundament for the path of this book. Therefore, we should ask ourselves: What is “integration”? Which information should be included in an integrated report and why? These two questions are answered through the application of the questionnaire and the development and testing of the IR Framework.*

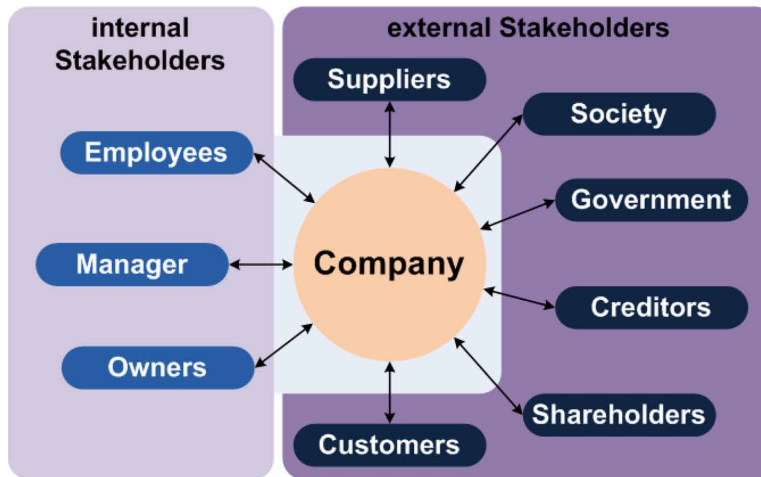
### INTRODUCTION

The first part of the current research focuses on providing deeper understanding on the meaning of *integrated reporting* and its impact upon stakeholders. We decided to set up a questionnaire addressed to professional accountants, members of professional accounting bodies, who can meet one or more roles from the below list of internal and external stakeholders: employees, managers, owners<sup>1</sup>, shareholders, creditors, customers, suppliers, government, and society (Figure 1).

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Figure 1. Internal and external stakeholders

Source: [www.boundless.com](http://www.boundless.com)



In addition, we mention the stakeholder classification from the IIRC perspective of focus groups: the accounting profession, regulators and standard setters, companies, investors, intergovernmental organizations, civil society and academia<sup>2</sup>. We considered an extended range of stakeholders (adding the category of internal stakeholders to this list), because we aimed to investigate how integrated reporting is assimilated in practice, by people performing different roles in an organization, from accountants, to managers, or company owners, who are also members of accountancy profession. Our questionnaire was sent through e-mail to practitioners and members of accountancy profession. We obtained the e-mail addresses from the sites of international accounting professional bodies and from other internal sources within these organizations. In addition, we also used an interactive online platform on which participants could register and complete the questionnaire. We have sent 97 questionnaires to people from accounting sphere: experts, members of accounting professional bodies, managers, employees. We received feedback responses from 69 accounting professionals, members of international professional bodies. Respondents are affiliated to professional accounting bodies, respectively groups of professional accounting bodies, being ACCA students, members of ACCA, CAFR- The Chamber of Financial Auditors of Romania, CECCAR- The Body of Expert and Licensed Accountants of Romania, ACFE- Association of Certified Fraud Examiners, IIA- The Institute of Internal Auditors. In addition, respondents fulfill one or

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