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The value added statement – an appropriate instrument for Integrated Reporting

[Axel Haller, Chris van Staden](#)

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Abstract

Purpose

The purpose of this paper is to contribute to the current discussions about the concept of Integrated Reporting (IR) and provides a practical and useful proposal of an instrument that could help to apply the IR concept in corporate practice.

Design/methodology/approach

The study uses a deductive normative research approach.

Findings

Based on a comprehensive review of international literature and research, the paper argues that a structured presentation of the traditional measure of “value added” in a so-called “value added statement” (VAS) has the potential to serve as a practical and effective reporting instrument for IR. The proposed VAS not only meets the guiding principles of IR but also reports on the monetary effects of different types of capital included in IR and in this way complements and represents the concept of IR very well.

Research limitations/implications

The authors intend to stimulate the academic as well as institutional discussion on how to apply the concept of IR at the corporate level. As the characteristics of the proposed VAS comply well with the guiding principles and concepts developed in the Integrated Reporting Framework project of



The future of IR and the probability of its world-wide application in practice will depend on the development of appropriate reporting tools that incorporate the central ideas of IR, currently no such reporting tools exist. In this paper the authors make an argument for a VAS as a complementing, useful and therefore appropriate reporting tool for IR.

Keywords

- Value added
- Integrated reporting
- Value added statements

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