

References

- Bernardi, C. and Stark, A.W. (2015). The Transparency of Environmental, Social and Governance Disclosures, Integrated Reporting, and the Accuracy of Analyst Forecasts.
- Busco, C., Frigo, M. L., Quattrone, P., & Riccaboni, A. (2013). Redefining corporate accountability through integrated reporting: What happens when values and value creation meet? *Strategic Finance*, 95(2), 33-42. Retrieved from: <https://sfmagazine.com/wpcontent/uploads/sfarchive/2013/08/Redefining-Corporate-Accountability-through-Integrated-Reporting.pdf>
- Cheng, M., Green, W., Conradie, P., Konishi, N. and Romi, A. (2014). The International Integrated Reporting Framework: Key Issues and Future Research Opportunities, *Journal of International Financial Management & Accounting*, 25(1), 91-119.
- Dassen, R. (2011). Een geïntegreerde benadering van governance, duurzaamheid en verslaggeving. *Maandblad voor Accountancy en Bedrijfseconomie*, 85 (11).
- Deegan, C. (2002). Introduction: the legitimizing effect of social and environmental disclosures-a theoretical foundation. *Accounting, Auditing & Accountability Journal*, 15(3), 282-311. Retrieved from: https://www.researchgate.net/publication/235252586_The_Legitimising_Effect_of_Social_and_Environmental_Disclosures_-_A_Theoretical_Foundation

- De Villiers, C., Rinaldi, L., & Unerman, J. (2014). Integrated Reporting: Insights, gaps and an agenda for future research. *Accounting, Auditing & Accountability Journal*, 27(7), 1042-1067. Retrieved from: https://www.researchgate.net/publication/263418164_Integrated_Reporting_Insights_gaps_and_an_agenda_for_future_research
- Dhaliwal, D., Li, O. Z., Tsang, A., & Yang, Y. G. (2014). Corporate social responsibility disclosure and the cost of equity capital: The roles of stakeholder orientation and financial transparency. *Journal of Accounting and Public Policy*, 33(4), 328-355.
- Eccles, R. G., Serafeim, G., & Krzus, M. P. (2011). Market interest in nonfinancial information. *Journal of Applied Corporate Finance*, 23(4), 113-127.
- Ernst & Young. (2014). Integrated Reporting: Tips for Organizations on Elevating Value. Retrieved from: <https://www.ey.com/Publication/vwLUAssets/EY-Integrated-reporting/%24FILE/EY-Integratedreporting.pdf>
- Frias-Aceituno, J. V., Rodríguez-Ariza, L., & Garcia-Sánchez, I. M. (2014). Explanatory factors of integrated sustainability and financial reporting. *Business Strategy and the Environment*, 23(1), 56-72. Retrieved from: <https://www.deepdyve.com/lp/wiley/explanatory-factors-of-integratedsustainability-%20and-financial-8ZV0rziq5A>
- Gonzales Esteban, E. (2007). La Teoria de los stakeholders.

Gray, S. J. (1998). Towards a theory of cultural influence on the development of accounting systems internationally.

Guba, E. G., & Lincoln, Y. S. (1994). Competing paradigms in qualitative research. In N. K. Denzin & Y. S. Lincoln (Eds.), *Handbook of qualitative research* (pp. 105-117). Thousand Oaks, CA: Sage.

Hess, D. (2008). The three pillars of corporate social reporting as new governance regulation: Disclosure, dialogue and development.

Hertgens, I. (2016). *Integrated reporting: The implementation and development of integrated reporting at TenneT*. Radboud University. Retrieved from: <https://theses.uhn.ru.nl/handle/123456789/1715>

Howitt, R. (2017). Encouraging new EU guidelines for integrated reporting by European Businesses. *Business review Europe*. Retrieved from: <http://www.businessrevieweurope.eu/finance/1358/%27Encouraging%27-new-EU-guidelinesfor-integrated-reporting-by-European-businesses>

IDSA. (2009). *King Report on Governance for South Africa 2009*. Institute of Directors Southern Africa. Retrieved from:

https://cdn.ymaws.com/www.iodsa.co.za/resource/resmgr/king_iii/King_Report_on_Governance_fo.pdf

IIRC. (2011). Towards integrated reporting. Communicating Value in the 21st Century.

International Integrated Reporting Committee. Retrieved from:

<https://integratedreporting.org/wp-content/uploads/2012/06/Discussion-Paper-Summary1.pdf>

IIRC. (2013). The International Integrated Reporting Framework, 1-37. Retrieved from:

<https://integratedreporting.org/resource/international-ir-framework/>

KPMG (2013). Currents of change: The KPMG Survey of Corporate Social Responsibility

Reporting 2015. KPMG. Retrieved from:

<https://www.kpmg.com/Global/en/IssuesAndInsights/ArticlesPublications/corporate-responsibility/Documents/corporate-responsibility-reporting-survey-2013-exec-summary.pdf>

Neu, D., Warsame, H., & Pedwell, K. (1998). Managing public impressions: environmental

disclosures in annual reports. *Accounting, organizations and society*, 23(3), 265-282.

Retrieved from:

<https://www.sciencedirect.com/science/article/abs/pii/S0361368297000081>

Overall, M. (2017). How to make your materiality assessment worth the effort. Retrieved from:

<https://www.greenbiz.com/article/how-make-your-materiality-assessment-worth-effort#:~:text=In%20the%20sustainability%20world%2C%20%22materiality>

Royal Schiphol Group (2020a) Annual Report 2019. Retrieved on March 24, 2022.

Royal Schiphol Group (2015a) Annual Report 2014. Retrieved on March 24, 2022.

Serafeim, G. (2016). Integrated Reporting. Institute of Management Accountants, April 2016.

Retrieved from: <https://www.imanet.org/insights-and-trends/external-reporting-and-disclosuremanagement/integrated-reporting?ssopc=1>

Serafeim, G. (2016). The Fastest-Growing Cause for Shareholders Is Sustainability. Harvard

Business Review. Retrieved from: <https://hbr.org/2016/07/the-fastest-growing-cause-for-shareholders-issustainability>

Simnett, R., & Huggins, A. L. (2015). Integrated reporting and assurance: Where can research add

value? Sustainability Accounting, Management and Policy Journal, 6(1), 29-53.

Thompson, A., Strickland, A. & Gamble, J. (2007). Crafting and Executing Strategy-Concepts and

Cases, (15th Edition), USA: McGrawHill/Irwin.

United Nations. (2015). Sustainable Development Goals. Retrieved from:
<https://sustainabledevelopment.un.org/?menu=1300>

Van Thiel, S. (2014). Research Methods in Public Administration and Public Management. An Introduction. Routledge.

Wallage, P. (2011). Naar een geïntegreerde verslaggeving – voor elck wat wils. Maandblad voor Accountancy en Bedrijfseconomie, 85 (11).