

Appendix A: Steps of the review process

	ISI WEB OF SCIENCE	SCOPUS
Number of records	130	150
After scanning the abstracts and eliminating duplicates	62	
After reading the full-texts	38	
FINAL NUMBER OF RECORDS	38	

Source: Authors'elaboration

APPENDIX B: List of the reviewed studies

	Authors	Title	Year	Journal/Book
1	Ackers, B.; Adebayo, A.	The adoption of integrated reporting by state-owned enterprises (SOEs) - an international comparison	2022	Social Responsibility Journal
2	Argento, D.; Grossi, G.; Persson, K.; Vingren, T.	Sustainability disclosures of hybrid organizations: Swedish state-owned enterprises	2019	Meditari Accountancy Research
3	Bartocci, L.; Picciaia F.	The case of the auditor-general of South Africa	2013	Book Chapter - Integrated Reporting: Concepts and Cases that Redefine Corporate Accountability
4	Bartocci, L.; Picciaia F.	Towards integrated reporting in the public sector	2013	Book Chapter - Integrated Reporting: Concepts and Cases that Redefine Corporate Accountability
5	Calado, J.; Matias-Pereira, J.; Botelho, D. R.	Integrated Report: Perspectives of Accountants on Effectiveness in a Brazilian University in the optics of Institutional Theory and Open Innovation	2024	Revista Contabilidade E Controladoria-Rc C
6	Caruana, J.; Grech, I.	Tweaking public sector reporting with integrated reporting (IR) concepts	2019	Public Money & Management
7	Cavicchi, C.; Oppi, C.; Vagnoni, E.	On the feasibility of integrated reporting in healthcare: a context analysis starting from a management commentary	2019	Journal Of Management & Governance
8	Cohen, S.; Karatzimas, S.	Tracing the future of reporting in the public sector: introducing integrated popular reporting	2015	International Journal Of Public Sector Management
9	Cohen, S.; Karatzimas, S.	Analyzing smart cities' reporting: do they report smart?	2022	Journal Of Public Budgeting Accounting & Financial Management
10	Farneti, F.; Casonato, F.; Montecalvo, M.; de Villiers, C.	The influence of integrated reporting and stakeholder information needs on the disclosure of social information in a state-owned enterprise	2019	Meditari Accountancy Research
11	Garlatti, A.; Iacuzzi, S.; Dokalskaya, I.; Pericolo, E.	Integrated reporting and its pluralistic perspective: promoting public value and accountability in public sector accounting?	2024	Public Money & Management
12	Guthrie, J.; Manes-Rossi, F.; Orelli, R.L.	Integrated reporting and integrated thinking in Italian public sector organisations	2017	Meditari Accountancy Research
13	Hifni S., Sayudi A., Hayat A., Kadir A., Wijaya R.	Integrated reporting, sustainable development goals and the role of regional information system	2021	Universal Journal Of Accounting And Finance
14	Iacuzzi, S.; Garlatti, A.; Fedele, P.; Lombrano, A.	Integrated reporting and change: evidence from public universities	2020	Journal Of Public Budgeting Accounting & Financial Management
15	Incollingo, A.; Santis, S.; Bianchi, M.	Implementing the multiple capitals model in integrated reporting: insight from a case study	2024	Meditari Accountancy Research
16	Macnab, A.	Debate: Would outcome costing and integrated reporting link resources to strategy in the public sector?	2015	Public Money & Management

17	Manes-Rossi, F.	New development: Alternative reporting formats: a panacea for accountability dilemmas?	2019	Public Money & Management
18	Manes-Rossi, F.; Nicolò, G.; Argento, D.	Non-financial reporting formats in public sector organizations: a structured literature review	2020	Journal Of Public Budgeting Accounting & Financial Management
19	Manes-Rossi, F.; Nicolò, G.; Tiron-Tudor, A.; Zanellato, G	Drivers of integrated reporting by state-owned enterprises in Europe: a longitudinal analysis	2021	Meditari Accountancy Research
20	Marasca, S.; Montanini, L.; D'Andrea, A.; Cerioni, E.	The how and why of integrated reporting in a public health care organization: The stakeholders' perspective	2020	Business Strategy And The Environment
21	Mohammed, N.F.; Mahmud, R.; Islam, M.S.; Mohamed, N.	Towards achieving SDGs through integrated reporting in Malaysian public universities	2022	International Journal Of Sustainability In Higher Education
22	Moloi, T.	Assessing corporate governance disclosures in South Africa's national government departments: The state and corporate governance	2015	Southern African Journal Of Accountability And Auditing Research-Sajaar
23	Montecalvo, M.; Farneti, F.; de Villiers, C.	The potential of integrated reporting to enhance sustainability reporting in the public sector	2018	Public Money & Management
24	Montesinos, V.; Brusca, I.	Non-financial reporting in the public sector: alternatives, trends and opportunities	2019	Revista De Contabilidad-Spanish Accounting Review
25	Nicolò, G.; Zanellato, G.; Manes-Rossi, F.; Tiron-Tudor, A.	Corporate reporting metamorphosis: empirical findings from state-owned enterprises	2021	Public Money & Management
26	Nistor, C.S.; Stefanescu, C.A.; Oprisor, T.; Crisan, A.R.	Approaching public sector transparency through an integrated reporting benchmark	2019	Journal Of Financial Reporting And Accounting
27	Oliver, J.; Vesty, G.; Brooks, A.	Conceptualising integrated thinking in practice	2016	Managerial Auditing Journal
28	Parl, U.; Paemurru, E.; Paemurru, K.; Kivisoo, H.	Dialogical turn of accounting and accountability integrated reporting in non-profit and public-sector organisations	2022	Journal Of Public Budgeting Accounting & Financial Management
29	Pozzoli, M.; Gesuele, B.	From theory to practice: First adoption of integrated reporting by the Italian public utilities	2016	Lecture Notes In Information Systems And Organisation
30	Ribeiro, C.; Moraes, M.; Pinheiro, A.; Neto, J.	Quality of integrated reports: evidence from Brazilian public universities	2024	Social Responsibility Journal
31	Ruggiero P., Monfardini P.	The case of HERA	2013	Book chapter - Integrated Reporting: Concepts and Cases that Redefine Corporate Accountability
32	Sonnerfeldt, A.; Pontoppidan, C.A.	The continuous translation of the idea of integrated reporting (IR): the travel of IR to a public sector entity	2023	Accounting Forum

33	Sun, Y.	The impact of integrated reporting approach on sustainability performance of state-owned enterprises	2024	Environment Development And Sustainability
34	Tirado-Valencia, P; Cordobes-Madueno, M; Ruiz-Lozano, M; De Vicente-Lama, M	Integrated thinking in the integrated reports of public sector companies. Evidence and contextual factors	2021	Sustainability Accounting Management And Policy Journal
35	Tirado-Valencia, P; Cordobes-Madueno, M; Ruiz-Lozano, M; De Vicente-Lama, M	Integrated thinking in the reporting of public sector enterprises: a proposal of contents	2019	Meditari Accountancy Research
36	Veltri, S.; Silvestri, A.	The Free State University integrated reporting: a critical consideration	2015	Journal Of Intellectual Capital
37	Williams, B.; Lodhia, S.	Integrated reporting in public sector organisations: A study of Australian local councils	2021	Journal Of Environmental Management
38	Zhao, X.; Omran, M.; How, S.	Integrated reporting in China: a mission approach	2024	Journal Of Accounting In Emerging Economies

Source: Authors'elaboration

APPENDIX C: The review of the literature

The following table summarizes the key issues analyzed and outlines the analytical framework adopted in this study.

Dimension of analysis	Categories
Year of publication	-
Disciplinary field	Categories to which journals belong as identified by the portal SCImago
Research setting - country	● Africa ● America ● Asia ● Australia ● Europe ● New Zealand ● Across continents ● Not determined
Research setting - level of government/type of organization	● Government ○ National/state government ○ Regional/local government ● Public utilities ● State-owned enterprises ● Healthcare sector ● Education sector ● Other ● Not determined
Research method	● Action research ● Case study ● Commentary/normative ● Conceptual ● Content analysis ● Literature review ● Mixed method ● Survey ● Statistical analysis
Research theory	Yes (Explicit, well-identify grand theory) or not

Source: Authors'elaboration

The literature analysis reveals a **growing trend in publications in recent years**, indicating an increasing interest in the topic addressed in our paper.

Concerning the type of document, 92% of the publications included in the dataset (n. 35) is represented by papers published in international peer-reviewed journals in English, while the remaining 8% (n. 3) are represented by chapters published in international academic books. Specifically, with reference to the journal papers, we can observe that the majority of the papers have been published in journals belonging to the business, management, and accounting field. Noting that journals are usually classified in more than one field, other relevant areas jointly considered are economics, econometrics and finance, and social sciences. In addition, some publications belong to the environmental science field. This implies there is a **variety of disciplinary approaches** whereby the topic of IR in the public sector has been addressed in the literature.

In terms of the research setting, we have analyzed the country and the level of government or type of organization where the empirical analysis was carried out. Most of the papers report empirical studies conducted in Europe (n. 14), while fewer studies of the dataset have investigated the development of IR in Asia, Africa, New Zealand, South America, and Australia. These latter results are quite surprising, as the IR experiences in countries such as South Africa have been among the most important in this field. Moreover, in four cases, comparative studies across countries were carried out.

Interestingly, with reference to the type of organization investigated, many papers studied the adoption of IR in state-owned enterprises (n. 7), at the different levels of government (n. 8), in education (n. 5) and healthcare field (n. 2), and in the context of public utilities (n. 4). This may suggest **the relevance of IR in complex contexts**, such as the state-owned enterprises, where the integration of multiple types of information and values is particularly important.

The investigation of IR in the public sector is **under-theorized** in almost half of the cases analysed, which are mainly represented by research published in the first part of the time period. In the cases in which an explicit reference to a grand theory is identifiable in the paper, in most cases stakeholder theory, institutional theories, and legitimacy theories are used to interpret the findings.

Concerning the research method, **content analysis** is the method mostly implemented as many studies are designed to analyse and compare the context of the reports compared to the requirements of the IR framework set by the IIRC. Case studies are also conducted in many cases and, to a lesser extent, commentary/normative papers are used to discuss the development of IR, while surveys and statistical analysis are marginally employed. More innovative research approaches such as mixed methods are not used by the studies of the dataset and only one study relies on action research. Only a literature review has been identified.

APPENDIX D: Examples of units of analysis referring to public value

Public Value (TYPE)			
Variable	Category	Example	Sampled Report
TONE	GOOD	How we will create value: Cbus creates value for members by investing their pooled superannuation contributions, returning all profits to them and providing solutions to help them achieve a dignified retirement.	CBUS 2017, pg 22
	BAD	Students experience: risks and the impact on value creation (..) the lack of proper student academic support and an inability to create an enriched and aligned student life experience (...) may result in disengaged and disgruntled students.	NWU 2018, pg. 36
	NEUTRAL	The goals translate into a number of objectives which anchor the broader direction in concrete activities through which we create value.	NWU 2018, pg. 41
PERSPECTIVE	PAST	As a result, Cbus made a number of Board approved interim internal value adjustments to investments in the property and private equity asset classes.	CBUS 2020, pg 44
	CURRENT	CBUS adds value by providing solutions to employers that make superannuation administration easy and efficient, while providing a top performing fund and industry specific insurance for their employees.	CBUS 2017, pg 36
	FUTURE	During all four stages of our value chain, we take care that we source, use and transform our capitals in such a way that will still have sufficient capitals available to use for future value creation.	NWU 2018, pg. 21

COMPLETENESS	MENTION	This year we have focused on improving our integrated reporting through more clearly explaining how we create value for members and our business model.	CBUS 2017, pg 1																			
	DESCRIPTION	By making sure our students have safe accomodation on or around our campuses, we strenghten our student value proposition and consequently our human capital.	NWU 2018, pg. 81																			
	EVALUATION	► <i>How much value we created, compared to previous years</i> <table><tr><th>Academic performance</th><th>2015</th><th>2016</th><th>2017</th><th>2018</th></tr><tr><td>Contact student success rate</td><td>85%</td><td>86%</td><td>86%</td><td>85%</td></tr><tr><td>Contact undergraduate, graduation duration factor</td><td>1,88</td><td>1,21</td><td>1,15</td><td>1,13</td></tr><tr><td>Graduation rate</td><td>24,34%</td><td>27,62%</td><td>25,6%</td><td>25,1%</td></tr></table>	Academic performance	2015	2016	2017	2018	Contact student success rate	85%	86%	86%	85%	Contact undergraduate, graduation duration factor	1,88	1,21	1,15	1,13	Graduation rate	24,34%	27,62%	25,6%	25,1%
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