

# Enhancing Integrated Reporting Quality: Insights from Malaysia and Singapore

Jeya Santhini Appannan <sup>a</sup>, Zarina Zakaria <sup>b\*</sup>, Dalilah Abdul Aziz <sup>c</sup>, Suhaily Suhaimi <sup>d</sup>

<sup>abcd</sup> Department of Accounting, Faculty of Business and Economics, Universiti Malaya

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## ABSTRACT

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The Integrated Reporting (<IR>) Framework, developed by the International Integrated Reporting Council (IIRC), aims to address the sustainability challenges of the 21st century. According to the IIRC (2021, p. 3), the primary goal of the <IR> Framework is to "align capital allocation and corporate behavior to the wider goals of financial stability and sustainable development." In recent years, stakeholders have become increasingly concerned with organizations' social and environmental impacts and their contributions to achieving the United Nations Sustainable Development Goals (SDGs). To achieve this, the information presented in an Integrated Report (IR) should be consistent over time and comparable to other organizations. The <IR> Framework is guided by six principles: (i) Strategic focus and future orientation, (ii) Connectivity of information, (iii) Stakeholder responsiveness, (iv) Materiality and conciseness, (v) Reliability and completeness, and (vi) Consistency and comparability. By focusing on these key areas, the <IR> Framework assists organizations in determining what to report and how to structure it.

JEL Codes: M41, Q56, G34

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