

As we analyse various corporate reports to assess report quality, we are very constrained by the format of the reporting, and the inability to compare across reports. This depletes our ability to provide a most beneficial evidence base from research in Australia.

Prioritisation of these three projects

We would assign the following priorities to these projects:

- Sustainability reporting – Highest priority
- Digital corporate reporting – Medium-High priority
- Service performance reporting in the not-for-profit sector – Medium-High priority

Further, if total resourcing available would only be sufficient for sustainability reporting, then it should all be allocated to that project. Hence our rating of this project as highest priority.

Available further resources should be allocated equally between digital corporate reporting and service performance reporting in the not-for-profit sector. Hence our rating of these projects as medium-high priority.

2. Do you agree that the AASB should add research projects on sustainability reporting, service performance reporting and digital financial reporting to the work program?

There is a lot of research available on these projects, and experiences from other standard-setters. This research should first be evaluated for its ability to inform the objectives of the AASB, and identify knowledge gaps. Research projects on sustainability reporting, service performance reporting and digital financial reporting to address these knowledge gaps should be added to the work program.

Should you require further information, we can be contacted at the below e-mail addresses.

Yours faithfully



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About the Deakin Integrated Reporting Centre

The purpose of the Deakin Integrated Reporting Centre is to promote the adoption of integrated reporting in Australia and internationally and support research, thought leadership and education in integrated reporting, with the aim that the Centre be recognised by the profession, business community, government and academic institutions as an international leader in this field.

About the Australian Business Reporting Leaders Forum

The purpose of the Australian Business Reporting Leaders Forum is to drive positive reform in Australian business reporting. It is a discussion forum on topical issues for providing education, ascertaining points of view, making submissions on relevant matters and advocating for change in Australian business reporting - to better inform both the capital markets and broader stakeholders on an organisation's performance and future prospects.