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ADVANCES IN SOCIAL HUMANITIES RESEARCH

Beyond Integrated Reporting: Mapping the Integration of Strategy, Integrated Thinking, and Management Control a Bibliometric Analysis and Future Research Agenda

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Abstract

Purpose – This study examined whether the intellectual development of integrated reporting (IR) had progressed from external reporting integration toward internal managerial integration. Design/methodology/approach – A Scopus-based bibliometric dataset was constructed using a search strategy that combined “integrated reporting” with terms related to integrated thinking, strategy, management accounting, performance measurement, performance management, and management control. After document type, language, publication stage, and relevance screening, 322 articles and review papers published between 2011 and August 2026 were retained. Keyword co-occurrence analysis was conducted using VOSviewer with a cleaned thesaurus. Using a minimum occurrence threshold of five, the final bibliometric map contained 55 keywords, seven clusters, 492 links, and a total link strength (TLS) of 1,335. Findings – Integrated reporting remained the dominant intellectual anchor and demonstrated strong connections with sustainability, integrated thinking, stakeholder orientation, corporate strategy, governance, and value creation. Formal internal managerial mechanisms, including management accounting, the Balanced Scorecard, and management control systems (MCS), were identified but remained substantially less prominent within the research landscape. Originality/value – Rather than suggesting that integrated reporting and management control systems were disconnected, this study identified an “internal integration gap,” referring to a bibliometric asymmetry between the extensive development of reporting and integrated-thinking themes and the comparatively limited cumulative development of formal managerial mechanisms through which integration was operationalized. This study distinguished empirically generated VOSviewer clusters from a higher-order conceptual synthesis involving reporting integration, strategic integration, and managerial/control integration. Furthermore, it proposed a future research agenda toward the development of integrated management.

INTRODUCTION

Integrated reporting (IR) emerged as an approach to address the fragmentation of conventional corporate reporting by connecting financial and non-financial information, strategy, governance, performance, prospects, and the multiple capitals involved in value creation (Alaka et al., 2025; Chirairo, 2022; Ecim & Maroun, 2025; Litvinov & Anichkin, 2026; Ribeiro et al., 2024). Over the past decade, IR literature has expanded from initial concerns regarding adoption and disclosure quality toward broader discussions of integrated thinking, stakeholder engagement, sustainability, corporate governance, business models, and value creation.

This expansion raised a more complex question: if reporting was expected to be integrated, to what extent were the internal processes that shaped strategy, allocated resources, evaluated performance, and controlled organizational actions also integrated? Previous research provided evidence that IR could stimulate internal mechanisms of organizational change (Stubbs & Higgins, 2014), that integrated thinking could function as a cultural control mechanism (Dumay & Dai, 2017), and that management control systems (MCS) could both enable and constrain integrated thinking (Dimes & de Villiers, 2020). Other studies demonstrated that integrated information influenced internal investment decisions (Esch et al., 2019) and that IR principles could be applied internally through managerial reporting processes (Mio et al., 2016).

Nevertheless, the existence of these studies did not demonstrate that managerial integration had developed to the same extent as reporting integration (Aldowaish et al., 2022; Manes‐Rossi & Nicolo', 2022; Nicolò et al., 2023). A research field could acknowledge management control conceptually while still directing most scholarly attention toward external disclosure, sustainability, legitimacy, governance, and capital market outcomes. This distinction was important because integrated thinking could only generate organizational impact when translated into formal and informal managerial mechanisms, including planning, budgeting, performance measurement, incentives, strategic management accounting, and management control practices.

Accordingly, this study did not examine whether IR and management control were connected, as previous research had already established this relationship. Instead, it investigated whether the intellectual structure of IR research demonstrated a balanced development from reporting integration toward internal managerial integration. Three research questions guided the analysis: (RQ1) What thematic structure characterized contemporary IR literature? (RQ2) How prominently and closely were integrated thinking and corporate strategy connected with management accounting, performance measurement, the Balanced Scorecard, and management control systems? (RQ3) What research agenda could be developed from the observed relationship between reporting integration, strategic integration, and managerial/control integration?

This study contributed in three ways. First, it combined bibliometric mapping with substantive validation of representative studies to reduce the risk of interpreting VOSviewer proximity as substantive evidence alone. Second, it distinguished the seven algorithmically generated clusters from a higher-order conceptual synthesis developed in this study: reporting integration, strategic integration, and managerial/control integration. Third, it introduced the internal integration gap as a bounded interpretation of bibliometric asymmetry rather than an empirically tested causal construct. This positioning enabled a more rigorous transition from descriptive science mapping toward theory-oriented future research.

IR represented more than the combination of financial and sustainability disclosures. Its conceptual objective was to strengthen connectivity among strategy, governance, performance, risks, opportunities, and capitals. Integrated thinking extended this objective within organizations by emphasizing interconnected decision-making and the relationships among organizational units, resources, and time horizons.

Empirical studies within the reviewed literature indicated that this internal dimension was significant. Stubbs and Higgins (2014) documented internal mechanisms of change associated with IR, while Oliver et al. (2016) examined the practical application of integrated thinking. Dumay and Dai (2017) further demonstrated that integrated thinking could operate as a cultural control mechanism, suggesting that the internalization of IR principles was closely associated with organizational control and culture.

Strategy and value creation served as important links between external reporting and internal management. Adams (2017) conceptualized contemporary corporate value-creation processes, while research on materiality and stakeholder engagement demonstrated that strategic priorities influenced how organizations identified, managed, and communicated material issues (Fasan & Mio, 2017).

However, strategic connectivity did not automatically result in operational integration. For strategy to influence organizational behavior, it needed to be translated into objectives, performance measures, resource allocations, accountability structures, and feedback processes. These processes represented the domain of management accounting and management control.

Previous research had established a substantive relationship between IR and managerial control. Dimes and de Villiers (2020) demonstrated that MCS could both enable and constrain integrated thinking. Massingham et al. (2019) linked the Balanced Scorecard with improvements in integrated reporting, while Seele (2016) associated digitally integrated reporting systems with performance control. Hosoda (2021), based on research involving seven large Japanese companies, documented the gradual integration of IR into formal control systems and emphasized the importance of embedding integrated thinking throughout organizations. Bezuidenhout et al. (2023) further showed that formal and informal MCS mechanisms could enable, constrain, and embed IR processes. More recently, Massmann (2026) examined performance measurement systems disclosed in integrated reports. Collectively, these studies demonstrated the existence of a managerial stream within IR research; therefore, this study focused on examining its relative cumulative development rather than questioning its existence.

This distinction was central to the theoretical positioning of this study. The internal integration gap referred to an imbalance in accumulated scholarly attention: concepts associated with reporting, sustainability, integrated thinking, stakeholders, and strategy had received substantial research attention, whereas formal mechanisms such as performance measurement systems, budgeting, incentives, strategic management accounting, the Balanced Scorecard, and MCS had a smaller bibliometric presence. Therefore, the term “gap” referred to relative underdevelopment within the reviewed research corpus rather than the absence of integration, organizational failure, or a causal relationship. This conceptualization also established a foundation for subsequent qualitative and quantitative investigations.

This study distinguished three analytical levels. Reporting integration referred to the connectivity of financial and non-financial information and the external communication of strategy, governance, performance, prospects, and capitals. Strategic integration referred to the internal cognitive and organizational connectivity associated with integrated thinking, stakeholder considerations, business models, sustainability, and value creation. Managerial/control integration referred to the formal and informal mechanisms through which strategic priorities were translated into objectives, budgets, resource allocation, performance measures, incentives, accountability systems, and feedback processes. These levels overlapped and were not interpreted as a deterministic sequence. Instead, they provided a conceptual lens for interpreting the seven empirical clusters and identifying areas where cumulative research attention was concentrated. This study contributed to the literature by providing a comprehensive mapping of IR research, identifying the internal integration gap, and proposing a structured research agenda to guide future investigations into how IR could evolve from an external reporting practice into an integrated management system that supported sustainable value creation.

METHOD

Data source and search strategy

Scopus was selected because it provided standardized bibliographic metadata suitable for reproducible science mapping and direct export to VOSviewer. The search strategy was designed to capture established integrated reporting (IR) literature while incorporating internal integration perspectives through terms related to integrated thinking, strategy, management accounting, performance measurement, performance management, and management control. The search query was formulated as follows:

TITLE-ABS-KEY("integrated reporting") AND TITLE-ABS-KEY("integrated thinking" OR "management control" OR "management control system" OR "management control systems" OR "management accounting" OR "performance measurement" OR "performance measurement system" OR "performance measurement systems" OR "performance management" OR "strategy" OR "strategic management")

The search was limited to journal articles and review articles published in English at the final publication stage from 2011 to August 2026. The initial export retrieved 332 records. Since no retained records were published in 2010, the final publication analysis began in 2011. The 2026 records represented partial-year output and were therefore not interpreted as a complete annual publication count.

Relevance screening and final corpus

Manual title-and-abstract screening identified ten false-positive records in which “integrated reporting” was used outside the intended corporate reporting, accounting, sustainability, strategy, governance, or management-control domain. These records concerned clinical/health reporting, public-health surveillance, education/curriculum applications, cybersecurity analogies, and general human-resource contexts. Excluding these records reconciled the 332-record raw export with the final analytical corpus of 322 documents. The screening was intentionally conservative: records were excluded for topical irrelevance, not because they contradicted the study’s proposed interpretation.

Table 1 Bibliometric Data Screening and Selection Process

Stage	Records	Decision
Scopus export after document/language/stage filters	332	Screened
False-positive records identified by title/abstract review	10	Excluded
Final bibliometric corpus	322	Included

Bibliometric procedure and keyword cleaning

Keyword co-occurrence analysis was performed in VOSviewer. A thesaurus file was used to merge synonymous and variant terms (for example, integrated report/integrated reports into integrated reporting; CSR into corporate social responsibility; SDG/SDGs into sustainable development goals; and nonfinancial information into non-financial information) and to remove irrelevant generic terms. A minimum keyword occurrence threshold of five was applied. The final map contains 55 keywords, seven clusters, 492 links, and TLS of 1,335. Network, overlay, and density visualizations were interpreted jointly. Importantly, cluster membership was treated as an algorithmic VOSviewer result; the labels assigned to clusters and the later three-level synthesis (reporting, strategic, and managerial/control integration) are interpretive constructions by the authors. Occurrence and TLS were used as indicators of visibility and relational embeddedness within this corpus, not as direct measures of theoretical importance or causal influence.

Analytical safeguards and interpretation rules

Four safeguards were used to avoid over-interpretation. First, node size and occurrence were treated as measures of corpus visibility, while TLS was treated as a relational measure; neither was equated with theoretical importance. Second, VOSviewer clusters were reported as generated rather than manually reduced to fit the conceptual argument. Third, network, overlay, and density maps were triangulated rather than interpreted separately. Fourth, claims about the managerial bridge were checked against substantive studies in the corpus and relevant verified literature. The proposed internal integration gap therefore rests on convergence between bibliometric asymmetry and substantive literature positioning, while remaining explicitly non-causal.

RESULTS AND DISCUSSION

Publication development

Table 2 Annual Distribution of Publications on Integrated Reporting

Year	Documents
2011	1
2012	2
2013	6
2014	12
2015	14
2016	11
2017	21
2018	18
2019	34
2020	38
2021	20
2022	37
2023	36
2024	33
2025	25
2026	14

The corpus begins with one document in 2011 and expands markedly after 2017. The largest annual output occurs in 2020 (38 documents), followed by 2022 (37), 2023 (36), 2019 (34), and 2024 (33). The 2026 count should be interpreted as partial-year output because the database was exported in August 2026.

Leading publication outlets and influential documents

Table 3 Leading Publication Outlets in Integrated Reporting Research

Rank	Source	Documents
1	Meditari Accountancy Research	31
2	Business Strategy and the Environment	20
3	Sustainability (Switzerland)	19
4	Sustainability Accounting, Management and Policy Journal	17
5	Accounting, Auditing and Accountability Journal	14
6	Journal of Intellectual Capital	11
7	Corporate Social Responsibility and Environmental Management	7
8	Journal of Accounting and Organizational Change	6
9	Journal of Cleaner Production	5
10	Journal of Management and Governance	4

Meditari Accountancy Research is the most frequent outlet (31 documents), followed by Business Strategy and the Environment (20), Sustainability (19), Sustainability Accounting, Management and Policy Journal (17), and Accounting, Auditing & Accountability Journal (14). This distribution confirms that IR research is positioned at the intersection of accounting, sustainability, governance, and management.

Table 4 Most Influential Documents Based on Scopus Citation Counts

Title	Year	Citations*	DOI
Integrated reporting and internal mechanisms of change	2014	390	10.1108/AAAJ-03-2013-1279
Explanatory Factors of Integrated Sustainability and Financial Reporting	2014	384	10.1002/bse.1765
Saying more with less? Disclosure conciseness, completeness and balance in Integrated Reports	2017	360	10.1016/j.jaccpubpol.2017.03.001
Is integrated reporting determined by a country's legal system? An exploratory study	2013	309	10.1016/j.jclepro.2012.12.006
The cultural system and integrated reporting	2013	306	10.1016/j.ibusrev.2013.01.007
Enhancing Market Valuation of ESG Performance: Is Integrated Reporting Keeping its Promise?	2017	290	10.1002/bse.1935
Conceptualising the contemporary corporate value creation process	2017	258	10.1108/AAAJ-04-2016-2529
Walking the talk(s): Organisational narratives of integrated reporting	2014	257	10.1108/AAAJ-04-2013-1303

Integrated reporting: The current state of empirical research, limitations and future research implications	2017	236	10.1007/s00187-016-0235-4
Corporate Sustainable Development: Is 'Integrated Reporting' a Legitimation Strategy?	2016	233	10.1002/bse.1863

*Citation counts are the Scopus counts contained in the export and therefore represent the database status at the time of export.

Keyword network and thematic clusters

The co-occurrence network identifies seven interconnected thematic clusters. Integrated reporting is the dominant node (248 occurrences; TLS = 505). Other highly connected concepts include sustainability (57; TLS = 173), integrated thinking (69; TLS = 158), sustainability reporting (39; TLS = 128), corporate strategy (25; TLS = 124), stakeholder (28; TLS = 124), and sustainable development (27; TLS = 123).

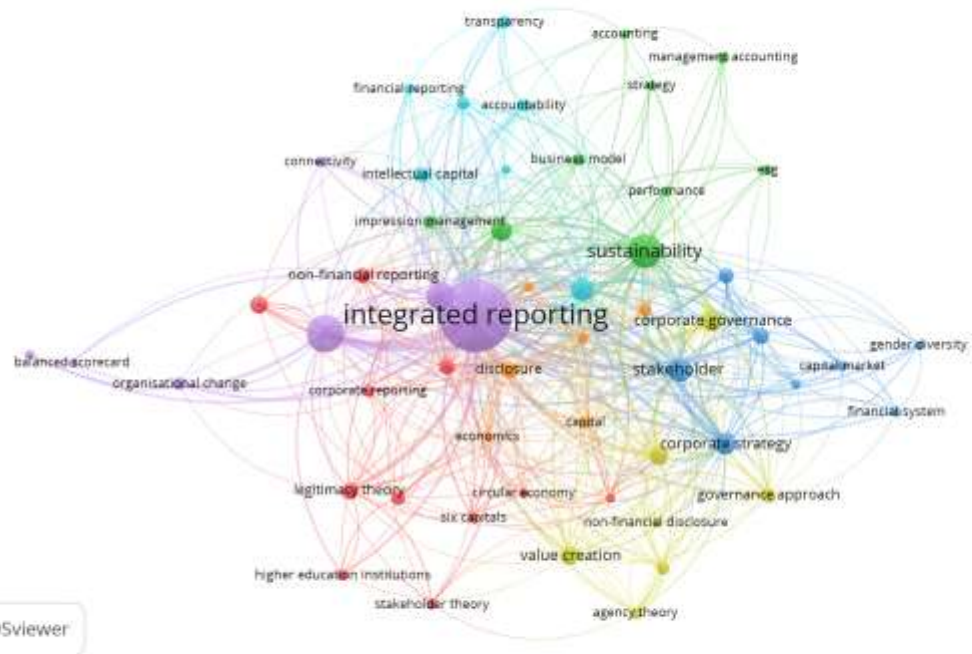

Figure 1 : VOSviewer Network Visualization – 55 keywords, 7 clusters, 492 links, TLS 1,335

Table 5 Thematic Clusters of Integrated Reporting Research

Cluster	Interpretation	Representative keywords	Research orientation
1	Institutional, legitimacy and reporting context	institutional theory; legitimacy theory; corporate reporting; non-financial reporting; six capitals; stakeholder theory; sustainable development; circular economy	Institutional foundations and legitimacy of IR

2	Sustainability, strategy and management accounting	sustainability; strategy; management accounting; performance; business model; ESG; CSR; accounting	Translation of sustainability into strategic and managerial processes
3	Stakeholders, corporate strategy and capital markets	corporate strategy; stakeholder; stakeholder engagement; capital market; materiality; value relevance; gender diversity	Strategic and external consequences of IR
4	Governance, value creation and disclosure	corporate governance; governance approach; integrated approach; integrated reporting quality; non-financial disclosure; value creation; agency theory	Governance and value-creation architecture
5	Integrated thinking, organisational change and management control	integrated reporting; integrated thinking; management control systems; balanced scorecard; connectivity; organisational change; sustainability reporting	Internalisation of IR into organizational and control processes
6	Accountability, financial reporting and intellectual capital	accountability; financial reporting; intellectual capital; public sector; reporting; transparency	Accountability and extension of conventional reporting
7	Capital, disclosure and economic decision-making	capital; disclosure; decision making; investment; economics; organization	Information use and economic decision-making

Temporal evolution and density

The overlay visualization indicates that the mature core of the field is concentrated around integrated reporting and established reporting-related concepts, while ESG, governance, capital-market, diversity, and selected value-creation themes are positioned toward the more recent end of the average-publication-year spectrum. Because overlay color represents the average publication year of documents associated with each keyword, it is interpreted as a temporal orientation indicator rather than evidence that a concept is intrinsically new or that it is increasing monotonically.

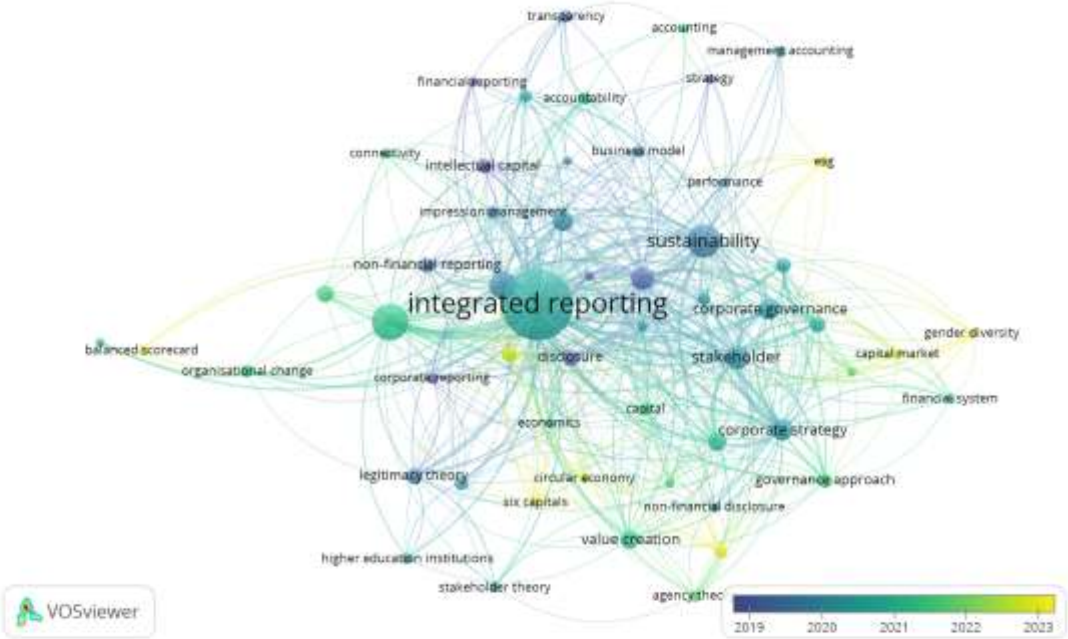

Figure 2: VOSviewer Overlay Visualization

The density visualization places integrated reporting at the strongest concentration of accumulated research attention, with sustainability forming another prominent area. Management accounting, strategy, performance, the Balanced Scorecard, and management control systems occupy less dense regions. Density is therefore interpreted comparatively: it indicates lower accumulated keyword concentration within the selected corpus, not low theoretical importance and not absence from IR practice.

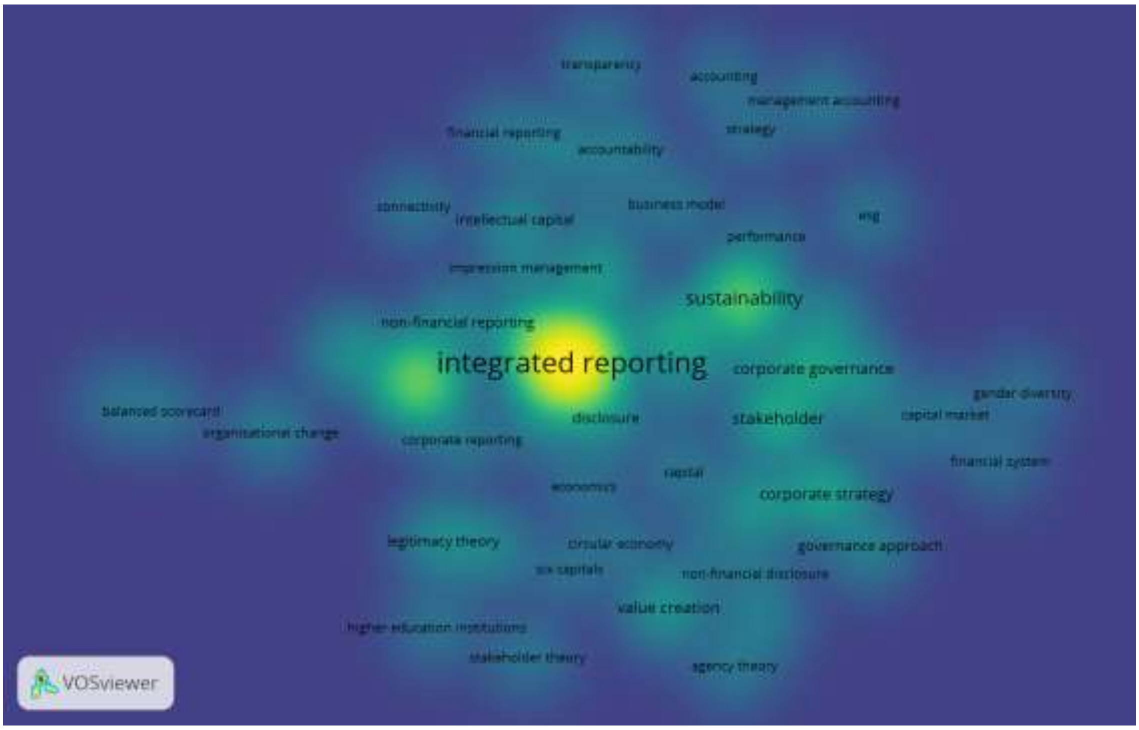

Figure 3 : VOSviewer Density Visualization

From reporting integration to strategic integration

Clusters 1, 3, 4, 6, and 7 show that IR research has developed strongly around legitimacy, stakeholder engagement, governance, accountability, disclosure, value creation, and economic consequences. This is consistent with influential studies in the corpus on legal and institutional determinants, legitimacy strategy, materiality, governance quality, and market valuation. The literature has therefore moved beyond a narrow technical-reporting perspective. Corporate strategy and integrated thinking now provide an important bridge between reporting and organizational action.

The managerial bridge is real but comparatively underdeveloped

Cluster 5 is especially important for the research questions because integrated reporting, integrated thinking, organisational change, the Balanced Scorecard, and management control systems appear within the same thematic grouping. Substantive validation confirms that this relationship is not merely an algorithmic artifact. Stubbs and Higgins (2014) document internal mechanisms of change; Dumay and Dai (2017) interpret integrated thinking as a cultural control; Dimes and de Villiers (2020) show that MCS can enable and constrain integrated thinking; Hosoda (2021) documents incremental integration of IR into formal control systems; Massingham et al. (2019) connect the Balanced Scorecard with IR improvement; Bezuidenhout et al. (2023) show how MCS can enable, constrain, and embed the IR process; and Massmann (2026) examines performance measurement systems in integrated reports. The managerial bridge is therefore empirically established, but its bibliometric footprint remains comparatively modest.

The internal integration gap

The principal theoretical contribution is the identification of asymmetry in cumulative research attention. Integrated reporting records 248 occurrences and TLS 505, while integrated thinking records 69 occurrences and TLS 158. By comparison, the Balanced Scorecard records five occurrences and TLS 10, and management control systems five occurrences and TLS 9; management accounting is also comparatively modest. These values do not prove that organizations fail to integrate their internal systems, nor do they establish causal relationships. They show that, within the selected literature, explicit formal managerial mechanisms have accumulated substantially less keyword prominence and network embeddedness than IR and integrated thinking. We define this relative bibliometric underdevelopment as the internal integration gap.

Why the gap matters

The gap matters because integrated thinking becomes operationally consequential when connectivity is translated into organizational routines and control mechanisms: planning, budgeting, capital allocation, performance measures, accountability, incentives, and feedback. Mio et al. (2016) demonstrate an internal application of IR principles; Esch et al. (2019) show that integrated information can influence internal investment decisions; Hosoda (2021) reports incremental changes in formal control systems; and Bezuidenhout et al. (2023) identify formal and informal controls involved in embedding IR. These studies demonstrate plausible pathways from integrated information to managerial action. The bibliometric result suggests that these pathways deserve more cumulative and systematic investigation.

Interpreting the overlay and density results

The temporal and density maps reinforce, but do not independently prove, the structural interpretation. Recent attention is visible around ESG, capital markets, governance, and related external consequences, while explicit management-control terms remain comparatively small. Read together with the network structure and substantive article validation, this pattern suggests an asymmetrical evolution in which the external-facing and strategic extensions of IR have diversified more extensively than research explicitly focused on internal managerial architecture.

Future Research Agenda: From Integrated Reporting to Integrated Management

The seven VOSviewer clusters should not be collapsed into three empirical clusters. Instead, they provide the empirical thematic structure from which a higher-order conceptual synthesis is developed. Across the clusters, the literature can be interpreted as spanning three overlapping levels: (1) reporting integration, concerned with disclosure, accountability, legitimacy, governance, and connectivity of financial and non-financial information; (2) strategic integration, concerned with integrated thinking, stakeholder relationships, business models, sustainability, strategy, and value creation; and (3) managerial/control integration, concerned with the mechanisms that translate strategic connectivity into planning, resource allocation, performance measurement, management accounting, incentives, and MCS. This synthesis supports the following research progression, which is proposed as a heuristic agenda rather than a proven causal chain:

Reporting Integration → Integrated Thinking → Strategic Integration → Managerial/Control Integration → Integrated Management → Sustainable Value Creation

Table 6 Future Research Agenda for Integrated Reporting and Integrated Management

Research interface	Priority research question
IR → integrated thinking	When does IR adoption generate substantive integrated thinking rather than ceremonial compliance?
Integrated thinking → strategy/business model	How does integrated thinking alter strategy formulation, business-model choices, and cross-functional resource trade-offs?
Strategy → management accounting	How are integrated strategic priorities translated into budgets, costing systems, resource allocation, and managerial information?
IR → performance measurement	How are financial, sustainability, ESG, and six-capital indicators incorporated into internal KPIs and target systems?
IR → Balanced Scorecard	Can the Balanced Scorecard translate the six-capitals logic into a coherent strategic performance architecture?
Integrated thinking → MCS	Which diagnostic, interactive, belief, and boundary controls enable or constrain integrated thinking?
MCS → value creation	Do management control mechanisms mediate or moderate the relationship between integrated thinking and sustainable value creation?
IR → integrated management	Under what organizational and institutional conditions does IR evolve from an external reporting practice into an integrated management system?

Theoretical and Practical Implications

Theoretically, the study reframes IR as an organizational-integration problem rather than only a reporting innovation. Its contribution is not to claim a previously unknown IR–MCS relationship, since prior studies already document that relationship. Instead, it demonstrates that the mapped literature is unevenly developed across reporting, strategic, and managerial/control dimensions. The internal integration gap provides a parsimonious label for this asymmetry and generates questions that can be tested using case studies, surveys, archival designs, experiments, and longitudinal research. The distinction between seven empirical clusters and three higher-order conceptual levels also clarifies the boundary between bibliometric evidence and author interpretation.

Practically, the findings imply that IR maturity should not be evaluated solely through the quality of the published integrated report. A stronger assessment would examine whether IR principles influence budgeting, capital allocation, strategic KPIs, sustainability measures, management accounting information, managerial incentives, responsibility structures, and interactive control processes. For boards and senior managers, the critical issue is therefore not simply whether integrated information is disclosed, but whether connectivity changes how decisions are made and how organizational performance is directed and evaluated.

CONCLUSION

This study mapped the intellectual structure of integrated reporting research and examined whether the field had progressed from integrated reporting toward integrated management. Based on 322 relevant Scopus documents published between 2011 and 2026, the VOSviewer analysis identified 55 keywords, seven clusters, 492 links, and a total link strength of 1,335. Integrated reporting remained the dominant intellectual anchor, with strong connections to sustainability, integrated thinking, stakeholder orientation, strategy, governance, and value creation.

The central conclusion was not that internal management mechanisms were absent from IR research. Previous studies had demonstrated meaningful relationships among IR, integrated thinking, formal and informal control mechanisms, the Balanced Scorecard, management accounting, performance measurement, and internal decision-making processes. Instead, the issue concerned differences in cumulative intellectual development. Formal managerial mechanisms demonstrated substantially lower bibliometric prominence than themes related to reporting, sustainability, integrated thinking, stakeholders, and strategy. This asymmetry was conceptualized as the internal integration gap.

Future research should therefore investigate the conditions and mechanisms through which integrated thinking is operationalized within management accounting and management control systems, as well as whether such operationalization can transform IR from an external reporting practice into an integrated management system that supports sustainable value creation.

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