

**SUSTAINABILITY REPORTING PRACTICES THROUGH INTEGRATED REPORTING
FRAMEWORK FOR SUSTAINABLE DEVELOPMENT IN DEVELOPING COUNTRIES: AN
EMPIRICAL STUDY**

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ABSTRACT. This research aims to shed light on the scientific underpinnings and benefits of sustainable development in businesses. Additionally, it seeks to examine the integrated reporting framework's significance in attaining sustainable development objectives within industries and its appropriateness in improving the quality and transparency of integrated reports inside businesses. This research uses the survey method to determine the extent of information disclosure. In other words, whether the information exists (quantitative) and does not exist within the accounting system's output. The study uses data from Audi Bank's annual reports for the years 2012 to 2016. The findings indicate a disconnect between the accounting information system's outputs and the criteria for sustainability. Furthermore, the results of this study shed light on the compatibility between the outcomes of the accounting information system and the sustainability requirements for the preparation of the integrated report (IR) to close the gap between the requirements for the indicators of the integrated reporting framework and the integrated report proposal form used by businesses.

JEL Classification: example Q01, Q56, M41

Keywords: sustainability reporting, integrated reporting, sustainable development, financial reports, developing countries