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## **CONSOLIDATION OF APPROACHES TO INTEGRATED REPORTING FORMATION IN THE NEW ACCOUNTING PARADIGM**

### *Summary*

The availability of credible and transparent information about the financial, intellectual, production, human, natural and social capital of an enterprise is a prerequisite for effective decision-making by top-level managers. Therefore, the implementation and development of integrated reporting, as one of the management tools for enterprises, are of paramount importance in shaping stability and an active position in the global market. The variability of approaches and international standards create uncertainty for enterprises in choosing the most relevant regulatory framework. Therefore, the consolidation of existing requirements for the formation of integrated reporting for Ukrainian companies is becoming increasingly relevant.

The purpose of the research is to compare international and domestic approaches to integrated reporting formation and provide recommendations for their harmonization.

The article employs general scientific and specialized analytical research methods in economic processes: system analysis for studying the main approaches to integrated reporting formation; the inductive method during data collection and processing of each regulatory document; comparison for presenting the advantages of the discussed international and domestic recommendations; deduction and generalization method in forming conclusions and proposals for consolidating approaches to integrated reporting formation.

The article explores the main international and domestic approaches to integrated reporting formation. It identifies the advantages for Ukrainian enterprises in applying each of the researched regulatory documents. The suggestion is made to combine individual examined approaches and compile integrated reporting using several standards simultaneously. The analysis conducted and recommendations provided present practical value for enterprises planning to formulate integrated reporting according to international or national recommendations.

Further research is needed on the transformation of the accounting paradigm in the context of integrated reporting implementation, where, based on the conducted research, information about various types of enterprise activities is disclosed. Therefore, existing accounting methods oriented towards managing financial capital cannot fully satisfy the requirements for its formation.

*Keywords:* integrated reporting, progress report, management report, International integrated reporting framework, AA 1000 standard, GRI standards.

*Number of sources – 16, number of tables – 1, number of drawings – 1.*

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