

References

- 15 U.S.C. § 78m. (2010).
- 17 CFR § 210.1-02(o). (2015).
- 17 CFR § 210.2-02(c). (2015).
- 17 CFR § 210.8-03(b)(1). (2015).
- 17 CFR § 229.101. (2015).
- 17 CFR § 229.302. (2015).
- 17 CFR § 229.303. (2015).
- 17 CFR § 229.308. (2015).
- 17 CFR § 230.405. (2015).
- 17 CFR § 230.408. (2015).
- 17 CFR § 240.10.b-5. (2015).
- 17 CFR § 240.12b-2. (2015).
- 17 CFR § 240.12b-20. (2015).
- 17 CFR § 240.13a-15. (2015).
- 17 CFR § 240.13b2-1. (2015).
- 17 CFR § 240.14a-3. (2015).
- 17 CFR § 240.15d-15. (2015).
- AccountAbility. (2008). *AccountAbility Principles Standard 2008 (AA1000)*. Retrieved from <http://www.accountability21.net>
- AccountAbility. (2008). *AA1000 AccountAbility Assurance Standard 2008*. Retrieved from <http://www.accountability21.net>
- AccountAbility. (2011). *Stakeholder Engagement Standard 2011 (AA1000SES)*. Retrieved from <http://www.accountability.org>
- Accounting Standards Board. (1999). *Statement of Principles for Financial Reporting*. Retrieved from <https://www.frc.org.uk>
- Aegon, N. V. (2013). *Annual Review 2013*. Retrieved from <http://examples.integratedreporting.org/fragment/242>
- AICPA's Auditing Standards Board. (2011). *SAS No. 122, AU-C Section 250, Consideration of Laws and Regulations in an Audit of Financial Statements (AU-C Section 250)*. Retrieved from <https://>

- www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx
- AICPA's Auditing Standards Board. (2011). *SAS No. 122, AU-C Section 320, Materiality in Planning and Performing Audit* (AU-C Section 320). Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2011). *SAS No. 122, AU-C Section 450, Evaluation of Misstatements Identified during the Audit* (AU-C Section 450). Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2011). *SAS No. 122, AU-C Section 501, Audit Evidence — Specific Considerations for Selected Items* (AU-C Section 501). Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2011). *SAS No. 122, AU-C Section 530, Audit Sampling* (AU-C Section 530). Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2011). *SAS No. 122, AU-C Section 708, Consistency of Financial Statements* (AU-C Section 708). Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2012). *SAS No. 122, SAS No. 123, SAS No. 128, AU-C Section 230, Audit Documentation* (AU-C Section 230). Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2012). *SAS No. 122, AU-C Section 520, Analytical Procedures* (AU-C Section 520). Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2012). *SAS No. 122, AU-C Section 540, Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures* (AU-C Section 540). Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2012). *SAS No. 122, AU-C Section 580, Written Representations* (AU-C Section 580). Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2013). *SAS No. 128, AU-C Section 610, Using the Work of Internal Auditors* (AU-C Section 610). Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>

- AICPA's Auditing Standards Board. (2013). *SAS No. 119, Supplementary Information in Relation to the Financial Statements as a Whole, SAS No. 122, SAS No. 125, AU-C Section 725, Supplementary Information in Relation to the Financial Statements as a Whole (AU-C Section 725)*. Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2013). *SAS No. 117, Compliance Audits, SAS No. 122, SAS No. 123, SAS No. 124, AU-C Section 935, Compliance Audits (AU-C Section 935)*. Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2014). *SAS No. 122, SAS No. 128, AU-C Section 240, Consideration of Fraud in a Financial Statement Audit (AU-C Section 240)*. Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2014). *SAS No. 122, SAS No. 128, AU-C Section 300, Planning an Audit (AU-C Section 300)*. Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2014). *SAS No. 122, SAS No. 128, AU-C Section 402, Audit Considerations Relating to an Entity Using a Service Organization (AU-C Section 402)*. Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2015). *Statement on Auditing Standards SAS No. 122, Statements on Auditing Standards: Clarification and Recodification, SAS No. 123, Omnibus Statement on Auditing Standards 2011, SAS No. 128, Using the Work of Internal Auditors, AU-C Section 200, Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Generally Accepted Auditing Standards (AU-C Section 200)*. Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2015). *SAS No. 122, SAS No. 123, SAS No. 125, Alert That Restricts the Use of the Auditor's Written Communication, SAS No. 128, AU-C Section 260, The Auditor's Communication with Those Charged with Governance (AU-C Section 260)*. Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2015). *SAS No. 122, SAS No. 128, AU-C Section 315, Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement (AU-C Section 315)*. Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>

- AICPA's Auditing Standards Board. (2015). *SAS No. 122, SAS No. 128, AU-C Section 550, Related Parties* (AU-C Section 550). Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2015). *SAS No. 122, SAS No. 127, SAS No. 128, AU-C Section 600, Special Considerations — Audits of Group Financial Statements (Including the Work of Component Auditors)* (AU-C Section 600). Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2015). *SAS No. 122, SAS No. 123, AU-C Section 705, Modifications to the Opinion in the Independent Auditor's Report* (AU-C Section 705). Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2015). *SAS No. 122, SAS No. 125, SAS No. 127, Omnibus Statement on Auditing Standards — 2013, AU-C Section 800, Special Considerations — Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks* (AU-C Section 800). Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2015). *SAS No. 122, AU-C Section 805, Special Considerations — Audits of Single Financial Statements and Specific Elements, Accounts, or Items of a Financial Statement* (AU-C Section 805). Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- AICPA's Auditing Standards Board. (2015). *SAS No. 122, AU-C Section 930, Interim Financial Information* (AU-C Section 930). Retrieved from <https://www.aicpa.org/research/standards/auditattest/pages/clarifiedsas.aspx>
- American Bar Association. (1975). *American Bar Association Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information* (Exhibit A to AU-C Section 501). Retrieved from <http://www.aicpa.org>
- American Institute of Certified Public Accountants. (2013). *Materiality — Background Paper for <IR> (Background Paper)*. London, United Kingdom: The International Integrated Reporting Council.
- Basic, Inc. v. Levinson, 485 U.S. (1988).
- Bellandi, F. (2012). *The Handbook to IFRS Transition and IFRS U.S. GAAP Dual Reporting*. Chichester: John Wiley & Sons Ltd.
- Center for Audit Quality. (2012). *Financial Statement Disclosure Effectiveness: Forum Observations Summary*. Washington, DC. Retrieved from <http://www.theacaq.org/financial-statement-disclosure-effectiveness-forum-observations-summary-document>

- Center for Audit Quality. (2016). *Comment Letter to the SEC. Re: Release No. 33-10110, Disclosure Update and Simplification*. Washington, DC. Retrieved from <https://www.sec.gov/comments/s7-15-16/s71516-19.pdf>
- Climate Disclosure Standards Board. (2009). *CDSB Reporting Framework*. Retrieved from <http://www.cdsb.net>
- Climate Disclosure Standards Board. (2015). *CDSB Framework for Reporting Environmental Information & Natural Capital — Advancing and Aligning Disclosure of Environmental Information in Mainstream Reports*. Retrieved from <http://www.cdsb.net/framework>
- Commission of Sponsoring Organizations of the Treadway Commission. (2013a). *Internal Control — Integrated Framework (COSO 2013 Framework)*. Retrieved from <https://www.coso.org>
- Commission of Sponsoring Organizations of the Treadway Commission. (2013b). *Internal Control over External Financial Reporting: A Compendium of Approaches and Examples*. Retrieved from <https://www.coso.org>
- Companies Act 1985.
- Companies Act 2006.
- Corporate Reporting Dialogue. (2016). *Statement of Common Principles of Materiality of the Corporate Reporting Dialogue*. Retrieved from <http://corporatereportingdialogue.com/wp-content/uploads/2016/03/Statement-of-Common-Principles-of-Materiality1.pdf>
- European Financial Reporting Advisory Group. (2012a). *Discussion Paper, Towards a Disclosure Framework for the Notes*. Retrieved from http://www.efrag.org/Assets/Download?assetUrl=%2Fsites%2Fwebpublishing%2FsiteAssets%2F121015_Disclosure_Framework_-_FINAL1.pdf
- European Securities and Markets Authority. (2011). *Consultation Paper, Considerations of Materiality in Financial Reporting (ESMA/2011/373)*. Retrieved from https://www.esma.europa.eu/sites/default/files/library/2015/11/2011_373.pdf
- European Securities and Markets Authority. (2012b). *Summary of Responses, Considerations of Materiality in Financial Reporting (ESMA/2012/525)*. Retrieved from https://www.esma.europa.eu/sites/default/files/library/2015/11/2012_525.pdf
- Evn. (2010). *Corporate Reports 2010*. Retrieved from <http://evn.corporate-reports.net/evn/annual/2010/gb/English>
- Financial Accounting Standards Board. (1953). *ARB 43: Restatement and Revision of Accounting Research Bulletins (ARB43)*. Retrieved from <http://www.fasb.org>
- Financial Accounting Standards Board. (1978). *Statement of Financial Accounting Concepts No. 1, Objectives of Financial Reporting by Business*

- Enterprises* (superseded) (CON1). Retrieved from <http://www.fasb.org>
- Financial Accounting Standards Board. (1982). *Statement of Financial Accounting Standards No. 57, Related Party Disclosures* (FAS 57). Appendix A.15-17. Retrieved from <http://www.fasb.org>
- Financial Accounting Standards Board. (1984). *Statement of Financial Accounting Concepts No. 5, Recognition and Measurement in Financial Statements of Business Enterprises* (CON5). Retrieved from <http://www.fasb.org>
- Financial Accounting Standards Board. (1985). *Statement of Financial Accounting Concepts No. 2, Qualitative Characteristics of Accounting Information* — as Amended (superseded) (CON2). Retrieved from <http://www.fasb.org>
- Financial Accounting Standards Board. (1993). *FASB Interpretation No. 40, Applicability of Generally Accepted Accounting Principles to Mutual Life Insurance and Other Enterprises*. Retrieved from <http://www.fasb.org>
- Financial Accounting Standards Board. (2010). *Statement of Financial Accounting Concepts No. 8, Conceptual Framework for Financial Reporting* — Chapter 1: The Objective of General Purpose Financial Reporting, and Chapter 3: Qualitative Characteristics of Useful Financial Information (CON8). Retrieved from <http://www.fasb.org>
- Financial Accounting Standards Board. (2012). *Discussion Paper, Invitation to Comment, Disclosure Framework* (File No. 2012-220). Retrieved from <http://www.fasb.org>
- Financial Accounting Standards Board. (2014). *Exposure Draft. Proposed Statement of Financial Accounting Concepts, Conceptual Framework for Financial Reporting* — Chapter 8: Notes to Financial Statements (File No. 2014-200). Retrieved from <http://www.fasb.org>
- Financial Accounting Standards Board. (2014, May 29). *Disclosure Framework, Disclosures in Interim Reporting*. Retrieved from <http://www.fasb.org>
- Financial Accounting Standards Board. (2015). *Proposed Amendments to Statement of Financial Accounting Concepts, Conceptual Framework of Financial Reporting* — Chapter 3: Qualitative Characteristics of Useful Financial Information (File No. 2015-300). Retrieved from <http://www.fasb.org>
- Financial Accounting Standards Board. (2015). *Proposed Accounting Standards Update, Notes to Financial Statements (Topic 235): Assessing Whether Disclosures Are Material* (File No. 2015-310). Retrieved from <http://www.fasb.org>
- Financial Accounting Standards Board. (2015). *Accounting Standards Update No. 2015-01, Income Statement — Extraordinary and Unusual Items (Subtopic 225-20), Simplifying Income Statement Presentation by*

- Eliminating the Concept of Extraordinary Items* (ASU 2015-01). Retrieved from <http://www.fasb.org>
- Financial Accounting Standards Board. (2016). *Accounting Standards Update No. 2016-10, Revenue from Contracts with Customers (Topic 606) — Identifying Performance Obligations and Licensing* (ASU 2016-10). Retrieved from <http://www.fasb.org>
- Financial Accounting Standards Board. (2016, March 2). *Board Meeting Handout, Disclosure Framework*. Retrieved from <http://www.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Generally Accepted Accounting Principles — Overall* (FASB ASC Subtopic105-10). Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Presentation of Financial Statements — Overall* (FASB ASC Subtopic205-10). Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Presentation of Financial Statements — Overall, SEC Materials* (FASB ASC 205-10-S99). Retrieved from <http://www.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Income Statement — Extraordinary and Unusual Items* (FASB ASC Subtopic 225-20). Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Notes to Financial Statements — Overall* (FASB ASC Subtopic235-10). Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Accounting Changes and Error Corrections — Overall* (FASB ASC Subtopic250-10). Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), SEC Staff Accounting Bulletin, Topic 1: Financial Statements, M. Materiality* (FASB ASC 250-10-S99-1). Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), SEC Staff Accounting Bulletin, Topic 1: Financial Statements, N. Considering the Effects of Prior Year Misstatements when Quantifying Misstatements in Current Year Financial Statements* (FASB ASC 250-10-S99-2). Retrieved from <https://asc.fasb.org>

- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), SEC Staff Accounting Bulletin, Topic 5: Miscellaneous Accounting, F. Accounting Changes Not Retrospectively Applied Due to Immateriality* (FASB ASC 250-10-S99-3). Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), SEC Staff Accounting Bulletin, Topic 11: Miscellaneous Disclosure, M. Disclosure of the Impact that Recently Issued Accounting Standards Will Have on the Financial Statements of the Registrant When Adopted in a Future Period* (FASB ASC 250-10-S99-5). Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Interim Reporting — Overall* (FASB ASC Subtopic270-10). Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Interim Reporting — Overall, SEC Materials* (FASB ASC 270-10-S99). Retrieved from <http://www.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Risks and Uncertainties — Overall* (FASB ASC Subtopic275-10). Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Segment Reporting — Overall* (FASB ASC Subtopic280-10). Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Receivables — Overall* (FASB ASC Subtopic310-10). Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), SEC Staff Accounting Bulletin, Topic 1: Financial Statements, I. Financial Statements of Properties Securing Mortgage Loans* (FASB ASC 310-10-S99-1). Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), SEC Staff Accounting Bulletin, Topic 6: Interpretations of Accounting Series Releases and Financial Reporting Releases, K. Accounting Series Release 302 — Separate Financial Statements Required By Regulation S-X, 4. Application of Significant Subsidiary Test to Investees and Unconsolidated Subsidiaries* (FASB ASC 323-10-S99-2). Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Contingencies — Overall* (FASB ASC Subtopic450-10). Retrieved from <https://asc.fasb.org>

- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Debt — Overall, SEC Materials (FASB ASC 470-10-S99-1)*. Retrieved from <http://www.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Contingencies — Loss Contingencies (FASB ASC Subtopic450-20)*. Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), SEC Staff Accounting Bulletin, Topic 5: Miscellaneous Accounting, Y. Accounting and Disclosures Relating to Loss Contingencies (FASB ASC 450-20-S99-1)*. Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), SEC Staff Accounting Bulletin, Topic 13: Revenue Recognition, A. Selected Revenue Recognition Issues, 3. Delivery and Performance, c. Inconsequential or Perfunctory Performance Obligations (FASB ASC 605-10-S99-1)*. Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), SEC Staff Accounting Bulletin, Topic 13: Revenue Recognition, A. Selected Revenue Recognition Issues, 4. Fixed or Determinable Sales Price, a. Refundable Fees for Services (FASB ASC 605-10-S99-1)*. Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Revenue from Contracts with Customers — Overall (FASB ASC Subtopic606-10)*. Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Derivatives and Hedging — Embedded Derivatives (FASB ASC Subtopic815-15)*. Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Fair Value Measurement — Overall (FASB ASC Subtopic820-10)*. Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Financial Instruments — Overall (FASB ASC Subtopic825-10)*. Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Related Party Disclosures — Overall (FASB ASC Subtopic850-10)*. Retrieved from <https://asc.fasb.org>
- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), Transfers and Servicing — Overall (FASB ASC Subtopic860-50)*. Retrieved from <https://asc.fasb.org>

- Financial Accounting Standards Board. (2016). *FASB Accounting Standards Codification (FASB ASC), SEC Staff Accounting Bulletin, Topic 12: Oil and Gas Producing Activities, D. Application of Full Cost Method of Accounting, 3. Full Cost Ceiling Limitation, b. Use of Cash Flow Hedges in the Computation of the Limitation on Capitalized Costs* (FASB ASC 932-360-S99-2). Retrieved from <https://asc.fasb.org>
- Financial Reporting Council. (2012). *Discussion Paper, Thinking about Disclosures in a Broader Context*. Retrieved from <https://www.frc.org.uk/getattachment/99bc28b2-c49c-4554-b129-9a6164ba78dd/Thinking-about-disclosures-in-a-broader-context.aspx>
- Financial Services Authority, & Financial Reporting Council. (2010). *Discussion Paper, Enhancing the Auditor's Contribution to Prudential Regulation* (DP 10/3). Retrieved from https://www.fca.org.uk/publication/discussion/dp10_03.pdf
- Fixing America's Surface Transportation Act of 2015, Pub. L. No. 114-94, 129, Stat 1312. (2015).
- Global Reporting Initiative. (2013a). *G4 Sustainability Reporting Guidelines*. Retrieved from <https://www.globalreporting.org>
- Global Reporting Initiative. (2013b). *G4 Sustainability Reporting Guidelines, Implementation Manual*. Retrieved from <https://www.globalreporting.org>
- Global Reporting Initiative, & International Organization for Standardization. (2014). *GRI G4 Guidelines and ISO 26000:2010 — How to Use the GRI G4 Guidelines and ISO 26000 in Conjunction*. Retrieved from http://www.iso.org/iso/iso-gri-26000_2014-01-28.pdf
- Hardiman, T. E. (2006, December 12). *Speech by SEC Staff. Remarks Before the 2006 AICPA National Conference on Current SEC and PCAOB Developments*. Washington, DC. Retrieved from <http://www.sec.gov/news/speech/2006/spch121206teh.htm>
- Hardiman, T. E. (2007, December 11). *Speech by SEC Staff. Remarks before the 2007 AICPA Conference on Current SEC and PCAOB Developments*. Washington, DC. Retrieved from <http://www.sec.gov/news/speech/2007/spch121107teh.htm>
- Hyundai Engineering & Constructions. (2012). *Sustainability/CSR Report 2012*. Retrieved from <http://examples.integratedreporting.org/fragment/152>
- IFRS Advisory Council. (2014, October 13). *Disclosure Initiative* (Agenda Paper 2). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/Advisory%20Council/2014/October/2014-10-AP2-Disclosure-Initiative.pdf>
- Institute of Chartered Accountants in England and Wales. (2008). *Guidance on Materiality in Financial Reporting by UK Entities* (TECH 03/08). Retrieved from <http://www.icaew.com>

- Institute of Chartered Accountants in England and Wales, New Zealand Institute of Chartered Accountants, & The Institute of Chartered Accountants of Scotland. (2011). *Losing the Excessive Baggage — Reducing Disclosures in Financial Statements to What's Important*. Retrieved from https://www.icas.com/__data/assets/pdf_file/0017/2285/Losing-the-Excess-Baggage-ICAS.pdf
- International Accounting Standards Board. (1989). *Framework for the Preparation and Presentation of Financial Statements* (Superseded) (IASB Framework). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2001). *SIC Interpretation 27, Evaluating the Substance of Transactions Involving the Legal Form of a Lease* (superseded) (SIC-27). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2006). *International Accounting Standard 14, Segment Reporting — as Amended* (superseded) (IAS14). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2010). *IFRS Practice Statement, Management Commentary. A Framework for Presentation* (Management Commentary). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2010). *Preface to International Financial Reporting Standards — as Amended* (Preface). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2010). *The Conceptual Framework for Financial Reporting* (Conceptual Framework). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2011). *International Accounting Standard 18, Revenue — as Amended* (superseded) (IAS18). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2012). *IFRS for SMEs General Topics — Application of “Undue Cost or Effort”* (Q&A 2012/01). Retrieved from <http://go.ifrs.org/IFRS+for+SMEs+QandA>
- International Accounting Standards Board. (2013). *Discussion Paper, A Review of the Conceptual Framework for Financial Reporting* (DP/2013/1). Retrieved from <http://www.ifrs.org/Current-Projects/IASB-Projects/Conceptual-Framework/Discussion-Paper-July-2013/Documents/Discussion-Paper-Conceptual-Framework-July-2013.pdf>
- International Accounting Standards Board. (2013). *International Accounting Standard 24, Related Party Disclosures — as Amended* (IAS24). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2013). *International Financial Reporting Standard 8, Operating Segments — as Amended* (IFRS8). Retrieved from <http://www.ifrs.org>

- International Accounting Standards Board. (2013). *Post-implementation Review: IFRS 8 Operating Segments* (PIR IFRS8). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2014, September 25). *Accounting Standards Advisory Forum (ASAF), Materiality* (Agenda Ref 4D). London, United Kingdom. Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/ASAF/2014/September/04D-Disclosure-Initiative-Materiality.pdf>
- International Accounting Standards Board. (2014). *Disclosure Initiative, Amendments to IAS 1* (Disclosure Initiative Amendments to IAS1). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2014, March). *Disclosure Initiative, Materiality* (Staff Paper Agenda Ref 11B — 2014). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/IASB/2014/March/11B%20Disclosure%20Initiative%20Materiality.docx.pdf>
- International Accounting Standards Board. (2014, September). *Disclosure Initiative, Materiality — Accounting Policy Disclosures* (IASB Staff Paper Agenda Ref 11A(c)). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/IASB/2014/September/AP11Ac-Disclosure%20Initiative.pdf>
- International Accounting Standards Board. (2014, November). *Disclosure Initiative, Materiality* (IASB Staff Paper, Agenda Ref 11C — 2014). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/IASB/2014/November/AP11C-Disclosure%20Initiative.pdf>
- International Accounting Standards Board. (2014). *International Accounting Standard 8, Accounting Policies, Changes in Accounting Estimates and Errors — as Amended* (IAS8). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2014). *International Accounting Standard 10, Events after the Reporting Period — as Amended* (IAS10). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2014). *International Accounting Standard 17, Leases — as Amended* (superseded) (IAS17). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2014). *International Accounting Standard 19, Employee Benefits — as Amended* (IAS19). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2014). *International Accounting Standard 20, Accounting for Government Grants and Disclosure of Government Assistance — as Amended* (IAS20). Retrieved from <http://www.ifrs.org>

- International Accounting Standards Board. (2014). *International Accounting Standard 36, Impairment of Assets* — as Amended (IAS36). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2014). *International Financial Reporting Standard 2, Share-based Payment* — as Amended (IFRS2). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2014). *International Financial Reporting Standard 6, Exploration for and Evaluation of Mineral Resources* — as Amended (IFRS6). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2014). *International Financial Reporting Standard 14, Regulatory Deferral Accounts* (IFRS14). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2014). *World Standards Setters, Disclosure Initiative* (Agenda Paper AP3). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/WSS/WSS%202014/AP3%20Disclosure%20Initiative%20-%20.pdf>
- International Accounting Standards Board. (2015). *Aligning the Definition and Additional Paragraphs for IAS 1* (IASB Staff Paper Agenda Ref 11B — 2015). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/IASB/2015/April/AP11B-Disclosure%20Initiative.pdf>
- International Accounting Standards Board. (2015). *Disclosure Initiative: Principles of Disclosures, Aggregation and Disaggregation of Information* (IASB Staff Paper Agenda Ref 11C — 2015). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/IASB/2015/April/AP11C-Disclosure%20Initiative.pdf>
- International Accounting Standards Board. (2015). *Exposure Draft, Conceptual Framework for Financial Reporting* (ED/2015/3). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2015). *Exposure Draft, IFRS Practice Statement: Application of Materiality to Financial Statements* (ED/2015/8). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2015). *Exposure Draft, Updating References to the Conceptual Framework* (ED/2015/4). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2015). *International Financial Reporting Standard (IFRS) for Small and Medium-sized Entities (SMEs)* — as Amended (IFRS for SMEs). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *Clarifications to IFRS 15 Revenue from Contracts from Customers*. Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Accounting Standard 1, Presentation of Financial Statements* — as Amended (IAS1). Retrieved from <http://www.ifrs.org>

- International Accounting Standards Board. (2016). *International Accounting Standard 2, Inventories* — as Amended (IAS2). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Accounting Standard 7, Statement of Cash Flows* — as Amended (IAS7). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Accounting Standard 12, Income Taxes* — as Amended (IAS12). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Accounting Standard 16, Property, Plant and Equipment* — as Amended (IAS16). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Accounting Standard 21, The Effects of Changes in Foreign Exchange Rates* — as Amended (IAS21). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Accounting Standard 32, Financial Instruments: Presentation* — as Amended (IAS32). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Accounting Standard 34, Interim Financial Reporting* — as Amended (IAS34). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Accounting Standard 37, Provisions, Contingent Liabilities and Contingent Assets* — as Amended (IAS37). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Accounting Standard 38, Intangible Assets* — as Amended (IAS38). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Accounting Standard 39, Financial Instruments: Recognition and Measurement* — as Amended (superseded) (IAS39). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Accounting Standard 40, Investment Property* — as Amended (IAS40). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Accounting Standard 41, Agriculture* — as Amended (IAS 41). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Financial Reporting Standard 1, First-time Adoption of International Financial Reporting Standards* — as Amended (IFRS1). Retrieved from <http://www.ifrs.org>

- International Accounting Standards Board. (2016). *International Financial Reporting Standard 3, Business Combinations* — as Amended (IFRS3). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Financial Reporting Standard 4, Insurance Contracts* — as Amended (IFRS4). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Financial Reporting Standard 5, Non-current Assets Held for Sale and Discontinued Operations* — as Amended (IFRS5). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Financial Reporting Standard 7, Financial Instruments: Disclosures* — as Amended (IFRS7). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Financial Reporting Standard 9, Financial Instruments* — as Amended (IFRS 9). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Financial Reporting Standard 12, Disclosure of Interests in Other Entities* — as Amended (IFRS12). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Financial Reporting Standard 13, Fair Value Measurement* — as Amended (IFRS13). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Financial Reporting Standard 15, Revenue from Contracts with Customers* — as Amended (IFRS15). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016). *International Financial Reporting Standards 16, Leases* (IFRS16). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2016, June 15). *CMAC/GPF Meeting, Materiality, Materiality Judgment Process* (IASB Staff Paper Agenda Ref AP2). London, United Kingdom. Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/Other%20Meeting/2016/AP2-CMAC-GPF-Materiality-paper.pdf>
- International Accounting Standards Board. (2016, July 7–8). *Materiality, Identification of Primary Users, Their Information Needs and Expectations* (IASB Staff Paper Agenda Ref 2A). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/ASAF/2016/July/1607-ASAF-02A-Materiality-identification-of-users-and-information-needs.pdf>
- International Accounting Standards Board. (2016, July 7–8). *Materiality, Materiality Judgment Process* (IASB Staff Paper Agenda Ref 2B). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/ASAF/2016/July/1607-ASAF-02B-Materiality-paper-Four-step-approach.pdf>

- International Accounting Standards Board. (2016, November). *Disclosure Initiative: Materiality – Errors* (IASB Staff Paper, Agenda Ref 11A). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/IASB/2016/November/AP11A-DI.pdf>
- International Accounting Standards Board. (2016, November). *Disclosure Initiative: Materiality, Covenants* (IASB Staff Paper Agenda Ref 11B — November 2016). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/IASB/2016/November/AP11B-DI.pdf>
- International Accounting Standards Board. (2016, October). *Disclosure Initiative: Materiality, Primary Users' Needs and Expectations* (IASB Staff Paper Agenda Ref 11C — 2016). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/IASB/2016/October/AP11C-DI.pdf>
- International Accounting Standards Board. (2016, October). *Disclosure Initiative: Materiality, The Materiality Process* (IASB Staff Paper Agenda Ref. 11D). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/IASB/2016/October/AP11D-DI.pdf>
- International Accounting Standards Board. (2016, October). *Conceptual Framework: Materiality* (IASB Staff Paper Agenda Paper 10H). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/IASB/2016/October/AP10H-CF.pdf>
- International Accounting Standards Board. (2016, October). *Disclosure Initiative: Materiality, Primary Financial Statements versus Notes and Aggregation/Disaggregation of Information* (IASB Staff Paper Agenda Ref 11E). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/IASB/2016/October/AP11E-DI.pdf>
- International Accounting Standards Board. (2016, October). *Disclosure Initiative: Materiality, Accounting Policy Disclosure* (IASB Staff Paper Agenda Ref 11F). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/IASB/2016/October/AP11F-DI.pdf>
- International Accounting Standards Board. (2016, October). *Disclosure Initiative: Materiality, Comparative versus Corresponding Approach* (IASB Staff Paper Agenda Paper 11G). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/IASB/2016/October/AP11G-DI.pdf>
- International Accounting Standards Board. (2016, October). *Disclosure Initiative: Materiality, Interim Reporting* (IASB Staff Paper Agenda Ref. 11H). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/IASB/2016/October/AP11H-DI.pdf>
- International Accounting Standards Board. (2016, December). *Disclosure Initiative: Materiality, Prior Period Information* (IASB Staff Paper Agenda Ref 11B — December 2016). Retrieved from <http://www.ifrs.org/Meetings/MeetingDocs/IASB/2016/December/AP11B-DI.pdf>

- International Accounting Standards Board. (2016). *SIC Interpretation 29, Service Concession Arrangements: Disclosures* — as Amended (SIC-29). Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2017). IFRS Practice Statement: *Making Materiality Judgements (PS 2)*. Retrieved from <http://www.ifrs.org>
- International Accounting Standards Board. (2017). Exposure Draft, *Definition of Material (ED/2017/6)*. Retrieved from <http://www.ifrs.org>
- International Auditing and Assurance Standards Board. (2002). *Feedback Statement, The Evolving Nature of Financial Reporting: Disclosure and Its Audit Implications*. Retrieved from <https://www.ifac.org/publications-resources/feedback-statement-disclosures>
- International Auditing and Assurance Standards Board. (2009). *International Standard on Auditing 450, Evaluation of Misstatements Identified During the Audit (Revised and Redrafted) (ISA 450)*. Retrieved from <http://www.ifac.org/system/files/downloads/a021-2010-iaasb-handbook-isa-450.pdf>
- International Auditing and Assurance Standards Board. (2011). *Discussion Paper, The Evolving Nature of Financial Reporting: Disclosure and Its Audit Implications*. Retrieved from https://www.ifac.org/system/files/publications/exposure-drafts/IAASB-Disclosures_Discussion_Paper.pdf
- International Auditing and Assurance Standards Board. (2012). *International Standard on Auditing 320, Materiality in Planning and Performing an Audit (ISA 320)*. Retrieved from <http://www.ifac.org/system/files/downloads/a018-2010-iaasb-handbook-isa-320.pdf>
- International Auditing and Assurance Standards Board. (2012). *International Standard on Auditing 710, Comparative Information — Corresponding Figures and Comparative Financial Statements (ISA 710)*. Retrieved from <http://www.ifac.org/system/files/downloads/a039-2010-iaasb-handbook-isa-710.pdf>
- International Auditing and Assurance Standards Board. (2014). *Exposure Draft: Proposed Changes to the International Standards on Auditing (ISAs) — Addressing Disclosures in the Audit of Financial Statements*. Retrieved from <https://www.ifac.org/system/files/publications/files/IAASB-Disclosures-Exposure-Draft.pdf>
- International Federation of Accountants. (2010). *Guide to Using ISAs in the Audits of Small and Medium-Sized Entities (Vols. 1–2) (2nd ed.)*. New York, NY.
- International Organization for Standardization. (2009). *ISO 31000 — Risk management — Principles and Guidelines (ISO 31000: 2009)*. Retrieved from <http://www.iso.org/>

- International Organization for Standardization. (2010). *ISO 26000 — Social responsibility* (ISO 26000: 2010). Retrieved from <http://www.iso.org/>
- Investors Technical Advisory Committee. (2007, December 11). *Disclosure framework proposal to the FASB*. Retrieved from http://www.fasb.org/investors_technical_advisory_committee/ITACDisclosureProposal.pdf
- Jumpstart Our Business Startups (JOBS) Act, Pub. L. No. 112-106, 126Stat. 306. (2012).
- Levitt, A. (1998, September 28). The “Numbers Game”. Remarks by Chairman of the U.S. Securities and Exchange Commission, NYU Center for Law and Business. New York, NY. Retrieved from <https://www.sec.gov/news/speech/speecharchive/1998/spch220.txt>
- Loomis, P. A., Jr. (1972, October 2). Materiality and the SEC. Text of a Presentation before the Third National Conference of the National Investor Relations Institute. Washington DC. Retrieved from <https://www.sec.gov/news/speech/1972/100272loomis.pdf>
- Mahar, M. (2008, December 8). *SEC Staff Speech. Remarks before the 2008 AICPA National Conference on Current SEC and PCAOB Developments*, Washington, DC. Retrieved from <https://www.sec.gov/news/speech/2008/spch120808mm.htm>
- Matrixx Inc. v. Siracusano, 131 U.S. 1309. (2011).
- Messier, W. F. Jr., Martinov-Bennie, N., & Eilifsen, A. (2005). A review and integration of empirical research on materiality: Two decades later. *Auditing: A Journal of Practice & Theory*, 24(2), 153–187.
- Park, D. (2014, November 17). *Securities Law, Not Semantics*. Retrieved from <http://www.sasb.org/category/blog> (2016, November 16).
- PriceWaterhouseCoopers. (2016). *Manual of accounting IFRS 2017* (Vols. 1–2). London: Lexis Nexis.
- Pub. L. No. 114-94, 129Stat. 1312. (2015).
- Public Company Accounting Oversight Board. (2008). *PCAOB Audit Standard No. 6, Evaluation Consistency of Financial Statements and Conforming Amendments* (PCAOB AS 6). Retrieved from https://pcaobus.org/Standards/Auditing/Pages/Auditing_Standard_6.aspx
- Public Company Accounting Oversight Board. (2009). *Staff Views, An Audit of Internal Control over Financial Reporting that Is Integrated with an Audit of Financial Statements: Guidance for Auditors of Smaller Public Companies*. Retrieved from <https://pcaobus.org/Standards/Auditing/Documents/AS5/Guidance.pdf>
- Public Company Accounting Oversight Board. (2015). *AS 1305, Communications About Control Deficiencies in an Audit of Financial Statements* (PCAOB AS 1305). Retrieved from <https://pcaobus.org/Standards/Auditing/Pages/AS1305.aspx>

- Public Company Accounting Oversight Board. (2015). *AS 2105, Consideration of Materiality in Planning and Performing an Audit* (PCAOB AS 2105). Retrieved from <https://pcaobus.org/Standards/Auditing/Pages/AS2105.aspx>
- Public Company Accounting Oversight Board. (2015). *AS 2201, An Audit of Internal Control Over Financial Reporting that Is Integrated with an Audit of Financial Statements* (PCAOB AS 2201). Retrieved from <https://pcaobus.org/Standards/Auditing/Pages/AS2201.aspx>
- Public Company Accounting Oversight Board. (2015). *AS 2815, The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles"* (PCAOB AS 2815). Retrieved from <https://pcaobus.org/Standards/Auditing/Pages/AS2815.aspx>
- Roberson, B. K. (2005, December 5). *Statement by SEC Staff, Remarks before the 2005 AICPA National Conference on Current SEC and PCAOB Developments*, Washington, DC. Retrieved from <https://www.sec.gov/news/speech/spch120505bkr.htm>
- Roberts, R. Y. (1993, August 9). *Overview of Environmental Liability Disclosure Requirements, Recent Developments and Materiality*. Remarks at American Bar Association 1993 Meeting Toxic & Hazardous Substances & Environmental Law Committee Program, New York, NY. Retrieved from <https://www.sec.gov/news/speech/1993/080993roberts.pdf>
- SEC Advisory Committee on Corporate Disclosure. (1977). *Report of the Advisory Committee on Corporate Disclosure to the Securities and Exchange Commission* (Publication No. 98-910). Washington, DC: U.S. Government Printing Office.
- SEC Advisory Committee on Improvements to Financial Reporting. (2008, August 1). *Final Report of the Advisory Committee on Improvements to Financial Reporting to the United States Securities and Exchange Commission*. Washington, DC.
- Singh, M., & Peters, S. J. (2013). *Financial reporting disclosures — Investor perspectives on transparency, trust, and volume*. CFA Institute. Retrieved from <https://www.cfainstitute.org/learning/products/publications/ccb/Pages/ccb.v2013.n12.1.aspx>
- Sommer, A. A., Jr. (1974a, November 12). *Current Problems of Disclosure*. Address to the National Association of Securities Dealers, Inc., Los Angeles, California. Retrieved from <https://www.sec.gov/news/speech/1974/111274sommer.pdf>
- Sommer, A. A., Jr. (1974b, March 19). *Differential Disclosure: To Each His Own*. An Address to the Second Emanuel Save Distinguished Accounting Lecture, Baruch College, New York, NY. Retrieved from <https://www.sec.gov/news/speech/1974/031974sommer.pdf>

- Sommer, A. A., Jr. (1975, December 8). *The Slippery Slope of Materiality*. Address at Practising Law Institute, New York, NY. Retrieved from <https://www.sec.gov/news/speech/1975/120875sommer.pdf>
- Sommer, A. A., Jr. (1978). The U.S. Securities and Exchange Commission Disclosure Study. *Journal of Comparative Corporate Law and Securities Regulation*, 1(2), 1–11.
- Stakeholder Research Associates Canada Inc., United Nations Environment Programme, & AccountAbility. (2005). *The Stakeholder Engagement Manual* (Vols. 1–2) (1st ed.). Cobourg, Canada.
- Sustainable Accounting Standards Board. (2016a). *SASB Exposure Draft, Conceptual Framework*. Retrieved from <http://www.sasb.org/wp-content/uploads/2016/04/SASB-Conceptual-Framework-04.04.2016.pdf>
- Sustainability Accounting Standards Boards. (2016b). *SASB Materiality Map* [Interactive Tool in Pop-up Window]. Retrieved from <http://www.sasb.org> <http://sasb.wpengine.com/materiality/sasb-materiality-map> (2016, November 16).
- The Association of Chartered Certified Accountants. (2012). *Annual Report 2012*. Retrieved from <http://examples.integratedreporting.org/fragment/75>
- The Auditing Practices Board. (2001). *Consultation Paper: Aggressive Earnings Management*. London, United Kingdom: The Accountancy Foundation Limited.
- The Committee of European Securities Regulators. (2003). *Standard No. 1 on Financial Information, Enforcement of Standards on Financial Information in Europe* (CESR/03-073). Retrieved from https://www.esma.europa.eu/sites/default/files/library/2015/11/03_073.pdf
- The Committee of European Securities Regulators. (2008a). *3rd Extract of EECS's Database of Enforcement Decisions* (CESR/08-283). Retrieved from https://www.esma.europa.eu/sites/default/files/library/2015/11/08_283.pdf
- The Committee of European Securities Regulators. (2008b). *4th Extract of EECS's Database of Enforcement Decisions* (CESR/08-966). Retrieved from https://www.esma.europa.eu/sites/default/files/library/2015/11/08_966.pdf
- The International Integrated Reporting Council. (2013). *The International <IR> Framework*. Retrieved from <http://www.theiirc.org>
- The International Integrated Reporting Council, & International Federation of Accountants. (2015). *Materiality in <IR>, Guidance for the Preparation of Integrated Reports*. Retrieved from https://integratedreporting.org/wp-content/uploads/2015/11/1315_MaterialityinIR_Doc_4a_Interactive.pdf

- The International Public Sector Accounting Standards Board. (2013). *The Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities*. Retrieved from <https://www.ipsasb.org>
- The Investor as Owner Subcommittee of the SEC Investor Advisory Committee. (2015). *Proposed Amendments to Statement of Financial Accounting Concepts & Notes to Financial Statements*. Retrieved from <https://www.sec.gov/spotlight/investor-advisory-committee-2012/draft-letter-to-fasb-materiality-12-22-15.pdf>
- Transnet. (2013). *Integrated Report 2013*. Retrieved from <http://examples.integratedreporting.org/fragment/166>
- TSC Industries v. Northway, Inc., 426 U.S. (1976).
- United States Securities and Exchange Commission. (1981). *Release No. 33-6333, Proposed Revisions of Regulation C, Registration and Regulation 12b, Registration and Reporting* (Release No. 33-6333). Retrieved from <http://heionline.org>
- United States Securities and Exchange Commission. (1982). *Release No. AS-306, Adoption of Integrated Disclosure System, March 3* (Release No. AS-306). Retrieved from <http://heionline.org>
- United States Securities and Exchange Commission. (1987). *Release No. 33-6711, Concept Release on Management's Discussion and Analysis of Financial Condition and Operations* (Release No. 33-6711). Retrieved from <http://heionline.org>
- United States Securities and Exchange Commission. (1989). *Release No. 33-6835, SEC Interpretation: Management's Discussion & Analysis of Financial Condition and Results of Operations; Certain Investment Company Disclosures* (Release No. 33-6835). Retrieved from <http://www.sec.gov/rules/interp/33-6835.htm>
- United States Securities and Exchange Commission. (2001). *Release No. 33-8040, Cautionary Advice Regarding Disclosure about Critical Accounting Policies* (Release No. 33-8040). Retrieved from <http://www.sec.gov/rules/other/33-8040.htm>
- United States Securities and Exchange Commission. (2003a). *SEC Staff Study Pursuant to Section 108(d) of the Sarbanes-Oxley Act of 2002 on the Adoption by the United States Financial Reporting System of a Principles-Based Accounting System*. Retrieved from <https://www.sec.gov/news/studies/principlesbasedstand.htm>
- United States Securities and Exchange Commission. (2003b). *Release No. 33-8350, SEC Interpretation: Commission Guidance Regarding Management's Discussion and Analysis of Financial Condition and Results of Operations* (Release No. 33-8350). Retrieved from <http://www.sec.gov/rules/final/33-8350.htm>
- United States Securities and Exchange Commission. (2006, April 10). *Staff Comments on Annual Reports Containing Financial Statements Prepared*

- for the First Time on the Basis of International Financial Reporting Standards* (File No. 1-14838). Retrieved from https://www.sec.gov/divisions/corpfin/ifrs_reviews.htm
- United States Securities and Exchange Commission. (2006, September 7). *Staff Comments on Annual Reports Containing Financial Statements Prepared for the First Time on the Basis of International Financial Reporting Standards* (File No. 1-15234). Retrieved from https://www.sec.gov/divisions/corpfin/ifrs_reviews.htm
- United States Securities and Exchange Commission. (2006, September 21). *Staff Comments on Annual Reports Containing Financial Statements Prepared for the First Time on the Basis of International Financial Reporting Standards* (File No. 1-15180). Retrieved from https://www.sec.gov/divisions/corpfin/ifrs_reviews.htm
- United States Securities and Exchange Commission. (2006, September 25). *Staff Comments on Annual Reports Containing Financial Statements Prepared for the First Time on the Basis of International Financial Reporting Standards* (File No. 001-14602). Retrieved from https://www.sec.gov/divisions/corpfin/ifrs_reviews.htm
- United States Securities and Exchange Commission. (2006, September 25). *Staff Comments on Annual Reports Containing Financial Statements Prepared for the First Time on the Basis of International Financial Reporting Standards* (File No. 1-15248). Retrieved from https://www.sec.gov/divisions/corpfin/ifrs_reviews.htm
- United States Securities and Exchange Commission. (2006, September 27). *Staff Comments on Annual Reports Containing Financial Statements Prepared for the First Time on the Basis of International Financial Reporting Standards* (File No. 001-14868). Retrieved from https://www.sec.gov/divisions/corpfin/ifrs_reviews.htm
- United States Securities and Exchange Commission. (2006, November 14). *Staff Comments on Annual Reports Containing Financial Statements Prepared for the First Time on the Basis of International Financial Reporting Standards* (File No. 001-10120). Retrieved from https://www.sec.gov/divisions/corpfin/ifrs_reviews.htm
- United States Securities and Exchange Commission. (2006, December 19). *Staff Comments on Annual Reports Containing Financial Statements Prepared for the First Time on the Basis of International Financial Reporting Standards* (File No. 001-10230). Retrieved from https://www.sec.gov/divisions/corpfin/ifrs_reviews.htm
- United States Securities and Exchange Commission. (2006, December 28). *Staff Comments on Annual Reports Containing Financial Statements Prepared for the First Time on the Basis of International Financial Reporting Standards* (File No. 000-31054). Retrieved from https://www.sec.gov/divisions/corpfin/ifrs_reviews.htm

- United States Securities and Exchange Commission. (2006, December 28). *Staff Comments on Annual Reports Containing Financial Statements Prepared for the First Time on the Basis of International Financial Reporting Standards* (File No. 1-14538). Retrieved from https://www.sec.gov/divisions/corpfin/ifrs_reviews.htm
- United States Securities and Exchange Commission. (2006, December 28). *Staff Comments on Annual Reports Containing Financial Statements Prepared for the First Time on the Basis of International Financial Reporting Standards* (File No. 333-109672). Retrieved from https://www.sec.gov/divisions/corpfin/ifrs_reviews.htm
- United States Securities and Exchange Commission. (2006, December 29). *Staff Comments on Annual Reports Containing Financial Statements Prepared for the First Time on the Basis of International Financial Reporting Standards* (File No. 001-32846). Retrieved from https://www.sec.gov/divisions/corpfin/ifrs_reviews.htm
- United States Securities and Exchange Commission. (2006, December 29). *Staff Comments on Annual Reports Containing Financial Statements Prepared for the First Time on the Basis of International Financial Reporting Standards* (File No. 1-15218). Retrieved from https://www.sec.gov/divisions/corpfin/ifrs_reviews.htm
- United States Securities and Exchange Commission. (2007, February 14). *Staff Comments on Annual Reports Containing Financial Statements Prepared for the First Time on the Basis of International Financial Reporting Standards* (File No. 1-15248). Retrieved from https://www.sec.gov/divisions/corpfin/ifrs_reviews.htm
- United States Securities and Exchange Commission. (2007, June 15). *Staff Comments on Annual Reports Containing Financial Statements Prepared for the First Time on the Basis of International Financial Reporting Standards* (File No. 001-09526). Retrieved from https://www.sec.gov/divisions/corpfin/ifrs_reviews.htm
- United States Securities and Exchange Commission. (2007, June 18). *Staff Comments on Annual Reports Containing Financial Statements Prepared for the First Time on the Basis of International Financial Reporting Standards* (File No. 001-6262). Retrieved from https://www.sec.gov/divisions/corpfin/ifrs_reviews.htm
- United States Securities and Exchange Commission. (2007, July 20). *Staff Comments on Annual Reports Containing Financial Statements Prepared for the First Time on the Basis of International Financial Reporting Standards* (File No. 001-6262). Retrieved from https://www.sec.gov/divisions/corpfin/ifrs_reviews.htm
- United States Securities and Exchange Commission. (2007). *Amendments to Rules Regarding Management's Report on Internal Control Over*

- Financial Reporting* (Release No. 33-8809). Retrieved from <https://www.sec.gov/rules/final/2007/33-8809.pdf>
- United States Securities and Exchange Commission. (2007). *Commission Guidance Regarding Management's Report on Internal Control Over Financial Reporting Under Section 13(a) or 15(d) of the Securities Exchange Act of 1934* (Release No. 33-8810). Retrieved from <https://www.sec.gov/rules/interp/2007/33-8810.pdf>
- United States Securities and Exchange Commission. (2011). *SEC Staff Accounting Bulletin, Topic 6: Interpretations of Accounting Series Releases and Financial Reporting Releases, G. Accounting Series Releases 177 and 286 — Relating to Amendments to Form 10-Q, Regulation S-K, and Regulations S-X Regarding Interim Financial Reporting, 1. Selected Quarterly Financial Data (Item 302(a) of Regulation S-K) (SAB Topic 6-G.1)*. Retrieved from <https://www.sec.gov/interp/account/sabco-det6.htm#6g1>
- United States Securities and Exchange Commission. (2013). *SEC Staff's Report on Review of Disclosure Requirements in Regulation S-K, As Required by Section 108 of the Jumpstart Our Business Startups Act*. Retrieved from <https://www.sec.gov/news/studies/2013/reg-sk-disclosure-requirements-review.pdf>
- United States Securities and Exchange Commission. (2016). *Business and Financial Disclosure Required by Regulation S-K* (Release No. 33-10064). Retrieved from <https://www.sec.gov/rules/concept/2016/33-10064.pdf>
- United States Securities and Exchange Commission. (2016). *Proposed Rule, Disclosure Update and Simplification* (Release No. 33-10110). Retrieved from <https://www.sec.gov/rules/proposed/2016/33-10110.pdf>
- United States Securities and Exchange Commission. (2016). *Form 20-F*. Retrieved from <https://www.sec.gov/about/forms/form20-f.pdf>
- World Business Council for Sustainable Development. (2014). *Journey to Materiality*. Retrieved from http://wbcسدservers.org/wbcسدpublications/cd_files/datas/capacity_building/flt/pdf/WBCSD_FLP_2014_Journey%20to%20materiality.pdf
- World Business Council for Sustainable Development. (2016). *Reporting Matters — Communicating on the Sustainable Development Goals*. Retrieved from [file:///C:/Users/fra71/Downloads/WBCSD_Reporting_matters_2016_interactive%20\(1\).pdf](file:///C:/Users/fra71/Downloads/WBCSD_Reporting_matters_2016_interactive%20(1).pdf)
- World Resources Institute. (2004). *The Greenhouse Gas Protocol, A Corporate Accounting and Reporting Standards*. Retrieved from <http://www.ghgprotocol.org/standards/corporate-standard>