

## **Impact of Integrated Reporting on Financial Performance - Evidence from Listed Companies in Sri Lanka**

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### **Abstract**

In today context integrated reporting became an important reporting concept. At present most of the businesses adopt this concept for their business reporting. Most of the businesses use the integrated reporting to enhance the organizational relationship and communication with their stakeholders (Abeywardana, 2016). After the global financial crisis (2007-2009) stakeholder require both financial and non-financial information about the organization (Appiagyei, 2016). Hence firms consider the integrated reporting for fulfill that requirements. This study aims to investigate impact of integrated reporting system on firm performance of listed companies in Sri Lanka. In order to achieve this objective data were collected from the annual financial statements. Complete integrated reporting system is measured through eight IR content elements from the IIRC framework and financial performance is measured through the Return on asset (ROA). This study considered the 30 integrated reporting adopted listed companies through the period of 2015-2020. The results of this study will helpful to investors, companies, researchers and analysts to understand the importance of integrated reporting.

**Key words:** *Integrated Reporting, Financial performance, Content Elements, Return On asset*