

**BRIDGING THE GAP BETWEEN INTELLECTUAL CAPITAL AND SUSTAINABILITY REPORTING:  
CURRENT TRENDS AND EMERGING ISSUES.**

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**ABSTRACT**

At the dawn of the knowledge economy, the emphasis placed on intangible resources, organizational competencies and, more generally, on firm-specific factors, has significantly contributed in creating a broad consensus on the crucial role played by non-physical assets in the organizational value creation process. In parallel with the development of alternative reporting systems that take intangibles into consideration, the last decade of the twentieth century has witnessed the emergence of a novel business paradigm for Sustainability accounting. Following the increased incidences of corporate scandals and environmental disasters, in fact, the pressure on enterprises to concurrently demonstrate their performance against economic, environmental and social parameters has been drastically amplified. Under these premises, the idea of an integrated approach to corporate reporting has started gathering momentum within the past few years. Recent studies have attempted to evaluate the potential of an integrated reporting framework which combines Intellectual Capital on the one hand and Sustainability on the other. At the present time, however, the academic literature on the topic is rather limited in extent. Therefore, the present contribution endeavours to shed light on the current debate taking place among Intellectual Capital scholars in this emerging field of research.

Keywords: *Intellectual Capital and Sustainability, Integrated Reporting.*