

## **PROSPECTS OF INTEGRATED REPORTING APPLICATION IN CATERING ESTABLISHMENTS**

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### *Abstract*

*The paper focuses on findings, conclusions, and recommendations having regard to the practice and prospects of integrated reporting application in the Republic of Moldova while drawing attention to the general aspects and main advantages of applying such in catering establishments.*

*A vast spectrum of definitions touching on the concept of "integrated reporting" is given. Also defined are the main purpose and the core functions underpinning the integrated reporting, highlighted are the key principles of its application while giving a thorough consideration of the international regulatory framework.*

*The author produced the structure of the integrated reporting covering: an overview of the company and the environment, management, business model, risks and opportunities, strategy and resource allocation, operating results, and future prospects. Given for each of the structural elements of the integrated reporting, is a brief description of its content while touching on the overall business activity and on the catering domain in particular.*

*Serving as the methodological and theoretical grounds for the research were numerous papers published by the scientists and specialists in the field of integrated reporting as well as a series of international regulations.*

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**Keywords:** *integrated reporting, international standard, catering establishment, business model, management*

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### **1. Introduction**

In the background of the ever-changing economic environment and social and environmental requirements, there is a pressing need to create and implement much more sophisticated and comprehensive mechanisms for assessing the activities of commercial undertakings. With regard to catering establishments, the integrated reporting is being deemed as one of such promising mechanisms. According to the Value Reporting Foundation, more than 500 of the world's leading companies already use the integrated reporting (more than 150 of which are companies based in Europe) [13]. These include, for example, BASF (Germany, chemical industry), Toyota (Japan, automotive industry) Bayer AG (Germany, pharmaceuticals), NUTRESA (Colombia, food-processing company).

A mandatory use of the integrated reporting is stemming from the fact that in making any managerial or investment decision in modern economy, one needs to bear in mind a series of subtle factors missing from the classical financial and managerial reporting. Nowadays, the investors and managers are obviously interested in getting data on the non-financial aspects of the corporate performances, including economic, social and environmental policies pursued

by the company. These, as well as all other important non-financial data would be easily accessible once the integrated reporting is in place.

## 2. The status of studying the problem and the purpose pursued by the research

The integrated reporting in the Republic of Moldova is a domain, known by a concise cohort of specialists, and hence, there is virtually no practice in its application, except for some specific reports compiled to meet the inquiries made by some investors in addition to the ordinary financial statements. It is worth noticing, that such issue, as integrated reporting remains vaguely studied by the Moldovan economists. Accordingly, the procedure of compiling integrated reporting in the Republic of Moldova is not governed by the effective legislation. At the same time, as part of the international practice, applicable in compilation of the aforementioned reports are the provisions stipulated in the following standards:

- **IFRS - (International Financial Reporting Standards)** – a set of documents (standards and interpretations) governing the rules for making out financial statements as needed by the external users for taking economic decisions with regard to a company [11];
- The **International standard ISO 26000** contains guidance for businesses and organizations committed to operate in a socially responsible way. The standard serves as a guide for all business operators, regardless of the size and scope of activity or they location [9];
- **International Integrated Reporting Standard** – contains definition of the integrated reporting, along with the core principles of reporting. It outlines the content and essence of the reporting elements, while identifying the objectives and users of such [1];
- **AA1000 AS - social accountability reporting standard** is designed to measure the performance of companies from the ethical standpoint and provides a procedure and a set of criteria for carrying out social and ethical audit of their activities. Also given are the definitions of the compliance with the basic principles of the Accountability series of standards [10].

It is worth noticing that nowadays the major contribution to the development of integrated reporting is made by the **International Integrated Reporting Council (IIRC)**. The IIRC is a global coalition of regulators, investors, companies, standard setters, the accounting profession, and Non-Governmental Organizations. The members of this structure are pursuing the objective of creating a fruitful environment allowing for the exchange of practical experience and theoretical developments in the process of creation or depreciation of value over time. The IIRC-led activity is highly appreciated within the professional circles in terms of its impact on the development of corporate reporting.

It is worth noticing that there is no unique concept of “integrated reporting” in the regulations or in the economic literature.

Thus, according to the IIRC, integrated reporting is “a concise communication about how an organization’s strategy, governance, performance and prospects, in the context of its external environment, lead to the creation, preservation or erosion of value over the short, medium and long term” [1].

The economist V. G. Hetman, in defining this type of reporting indicates that the main difference of this type of reporting is that when compiling an integrated report, it is necessary to pay major attention to the analysis of the ability of a company to create value bearing on the interaction over short, medium and long-term periods with the external environment and capital (financial, industrial, human, intellectual, environmental, and social) [2, p. 44].

Therefore, the researcher N. V. Malinovskaya emphasizes that integrated reporting is meant to maintain a more sustainable business environment and improve the quality of decisions taken by the financial capital lenders. Thereat, the purpose underpinning the integrated reporting is to offer data making it easy for the interested users to assess the organizational capability to create value over time [3, p. 13].

M. S. Rybyantseva and V. E. Khramova propose the following definition: “the integrated reporting is a financial accounting tool, representing a fully packed up data base concerning an entity, including a set of indicators mirroring the economic, social and environmental aspects of the domain of economic engagement of an entity and its corporate governance system, which allows interested users to see the value creation process managed by the business and shape up an opinion on its economic value [4, p. 1].

However, we believe, that the most accurate definition of integrated reporting, bearing on the systematization of its main aspects, was given by M. A. Vakhrushina and A. A. Tolcheeva. The authors view the integrated reporting as a best match to the criteria of corporate reporting, i.e. combining financial, environmental and social components of corporate activities. It captures financial and non-financial, systemic and non-systemic, reporting and projection data while focusing on the challenges posed by the development of the corporate business model [5, p. 306].

Based on the expert-suggested definitions, a conclusion could be drawn that the **main goal of integrated reporting** is to show corporate value creation over a certain period of time bearing on the analysis of a wide range of financial (common for the traditional forms of reporting) and non-financial corporate indicators.

As noted earlier, the integrated reporting is successfully used by large scale enterprises engaged in a large spectrum of activity, providing a series of notable advantages at the background of other methods, allowing to investors and managers a chance to make a full-fledged assessment of company performances with due account for the factors gaining importance. Thus, the integrated reporting applied to catering establishments provides an opportunity to obtain a number of important non-financial data, including on the following aspects of corporate activities:

- level of environmentally friendly food production;
- efficiency of food waste disposal;
- efficiency (sustainability) of food raw materials consumption in preparation of semi-finished and finished products.

The purpose of this paper is to disclose the importance, function, principles, structure, as well as the possibilities of practical application of integrated reporting in public catering establishments of the Republic of Moldova.

### 3. Methods and reference materials used

In writing this paper, use has been made of general cognitive methods, such as comparison, analysis, and composition of theoretical material, generalization, systematization, abstraction, and principles of formal logic.

The methodological and theoretical grounds laid in the foundation of the study was the research work of scientists and specialists in the field of integrated reporting from Russia [2-8], Romania and Moldova [12, 14], international regulations, in particular: International Standard ISO 26000 [9]; International Integrated Reporting Standard (IIRS) [1]. Also in drafting the paper, use has been made of the official Internet resource made available by the International Council for Integrated Reporting <https://www.integratedreporting.org/> [13].

### 4. Results and discussions

Integrated reporting is the final product of the accounting process. It stands for a set of reliable data and indicators on the activities performed during a certain period by a business or a group of interrelated companies, grouped up pursuant to the established procedure and sequence [6, p. 45].

Corporate reporting serves to mirror the culture of ethics in business. The importance of improving the reporting lies with the fact that it serves to add changes to the practice of corporate management, i.e. there is a link between reporting and managing business: on the one hand, the better is the reporting, the more effective is the management; on the other hand, the more efficient is the business, the better is the reporting. Thus, the intensive introduction of integrated reporting can ensure a more stable financial and economic standing not only for the individual companies but also for the country's economy as a whole.

Integrated reporting provides information on the overall assets of a company and the links between such. Hence, the reporting provides a clear answer to how exactly a company through its interaction with the external environment and capital, creates value, providing a more transparent perception of the resources owned by the latter. The range of potential users of reporting information is rather wide and includes creditors, investors, sellers and buyers, regulatory authorities, etc.

A general conclusion could be drawn that **thanks to the integrated reporting, one could get a comprehensive picture of the company and of the prospects of cooperation with such** [3, p. 466].

**Integrated reporting in case of public catering establishments can perform a number of functions, among which one can highlight the following:**

- ✓ information function that provides for mirroring in the integrated reporting all types of indicators touching on the entire domains of corporate activities: turnover, profit return, manning, etc.;
- ✓ analytical function, standing for evaluation and analysis of all types of corporate activities: cost effectiveness, labor productivity, maintaining environmentally friendly production, etc.;
- ✓ oversight function allowing to control the assets owned by the company, keep an

inventory of tangible assets, labor and financial resources, to assess company's physical infrastructure.

**Integrated reporting should comply with the following principles:**

- **complexity** – the report should shape up a holistic picture of company's activities, interrelation of the factors that could affect creation of its value over time;
- **targeted orientation** – inclusion in the reporting specific information relevant for various interested users;
- **reliability** – providing that the information reflected in the reporting contains positive and negative facts, in a well-balanced and accurate form;
- **relevance** – reflecting only such information, the change of which could significantly affect the activities of the company in the foreseeable future;
- **rationality** – the information should be as useful as practically possible;
- **conciseness** – the report should not be excessively loaded with a large amount of data, the information should be completed in such a way as to make it compelling.

It is worth noticing that the integrated reporting of a business operator should contain most recently updated information only, as well as such information that allows for assessing the financial stability of the company. The reporting volume depends on the specifics of the activity carried out by the company and on the choice of information to be disclosed [7, p. 128]. Based on the International Integrated Reporting Standard, it is highly recommendable to include the following elements in the integrated report as shown in the following Table [1, p. 26].

In conclusion, it is worth noticing that the report should give an answer on a range of difficulties and uncertainties encountered by the company while implementing its strategy, and highlight the potential consequences for its business model and future performances. In this case, the management, bearing on the results of the systemic analysis, should identify all of the sore points that prevent the company from achieving its strategic goals and reflect such in the integrated reporting. Meanwhile, it would be necessary to indicate a procedure that could be used by the company to respond to the encountered difficulties, while highlighting the potential consequences of these phenomena that could affect its performance and financial standing. It is worth noticing that the author of this paper shares the opinion that some of the companies would prefer not to make this information publicly disclosed as it affect the image maintained by the latter.

**Table 1. Structure of the integrated reporting**

Section	Components (applicable to any type of business)	Components (applied to catering establishments)
<b>1. Company overview and</b>	<i>Basic information contained in the</i>	<i>Basic information contained in the section:</i> <ul style="list-style-type: none"> <li>• <i>types of products and output volume produced by the catering establishment;</i></li> <li>• <i>types of services provided;</i></li> <li>• <i>main sales markets;</i></li> <li>• <i>number of employees on the payroll;</i></li> </ul>

<b>external environment</b>	<i>section: company's mission, development strategy, types of activities, general figures.</i>	<ul style="list-style-type: none"> <li>• <i>revenue gained;</i></li> <li>• <i>list of the regions covered by the operation of public catering establishments;</i></li> <li>• <i>market positioning;</i></li> <li>• <i>competitiveness of the catering establishment and prospects for business expansion; availability of external factors (political, legal, social, environmental, etc.) that can affect further development of the establishment.</i></li> </ul>
<b>2. Management</b>	<i>Administrative structure of the establishment and the extent to which the latter could help to create value in the short, medium and long term.</i>	<i>Information having regard to business and personal qualities of company's managerial staff: skills, approaches to risk management, responsibility for creation and promotion of innovations. Likewise disclosed shall be the information on the system of rewards and incentives established for the managers and how these relate to value creation [2].</i>
<b>3. Business model</b>	<i>This section deals with disclosure of information on planning the key inputs, actions to boost the cost increment as well as the outputs that should help the company in creating the value in the short, medium and long terms.</i>	<p><i>A business model of a catering establishment should represent a comprehensive strategy for setting up commercial activities, allowing to use the available resources for production of goods and services (ready-made products, organizing leisure activities, etc.) with maximum efficiency of value creation and achieving short-, medium- and long-term goals.</i></p> <p><i>The integrated report should include a business model specifying the following:</i></p> <ul style="list-style-type: none"> <li>• <i>resources;</i></li> <li>• <i>commercial activity;</i></li> <li>• <i>goods and services;</i></li> <li>• <i>goals and outcomes .</i></li> </ul> <p><i>In particular, business model of a catering establishment should include at least: definitions of the concept, target consumers, processing technology (giving as much detail as possible: from the product delivery procedure up to the description of the technology of orders payment by customers), strategic objectives pursued by the establishment, as well as the marketing plan and possible directions for further development of business model.</i></p>
		<i>Addressed are the internal risks, directly dependent on the activities performed by the establishment. The ones that could be controlled</i>

<p><b>4. Risks and opportunities</b></p>	<p><i>Addressed are the major opportunities and risks faced by the establishment.</i></p>	<p><i>and managed, while the external risks that could affect the establishment externally occur independently of the activities performed by the latter and are not always controllable and manageable.</i></p> <p><i>The following are the main <b>internal risks</b> faced by the catering establishments:</i></p> <ul style="list-style-type: none"> <li>• <i>shortage of resources: tangible, labor, financial; risk of making counterproductive managerial decisions resulting in a complex negative impact produced on the overall organization's activities;</i></li> <li>• <i>human capacity risk associated with shortage or low qualification of personnel, infringement of labor discipline and staff turnover;</i></li> <li>• <i>risk of inefficient marketing strategy;</i></li> <li>• <i>and the most significant - risk of bankruptcy.</i></li> </ul> <p><i>The <b>external risks</b> include as follows:</i></p> <ul style="list-style-type: none"> <li>• <i>political risks;</i></li> <li>• <i>economic risks;</i></li> <li>• <i>technological risks;</i></li> <li>• <i>natural and environmental risks;</i></li> <li>• <i>social risks characterized by public opinion about the company, mass media influence as well as the style and living standards of the population, country's demographic profile and dynamics;</i></li> <li>• <i>information security risks posing threat to the transfer and use of company's data resources by the competitors [8].</i></li> </ul>
<p><b>5. Strategy and resource allocation</b></p>	<p><i>This section outlines the objectives pursued by the company and the means used to achieve such.</i></p>	<p><i>Subject to analysis is the strategy pursued by the catering establishment, as well as the procedure of resource allocation, specifically, the total number, priorities and the required ratio. The following is being done:</i></p> <ul style="list-style-type: none"> <li>• <i>analysis of variance in the allocation of resources as compared to the initial planning and mandatory clarification of the reasons of their occurrence;</i></li> <li>• <i>analysis of the links between the past, current and future activities of the catering establishment, future projections bearing on the available results;</i></li> </ul>

		<ul style="list-style-type: none"> <li>• <i>demonstrations of linkages between the financial and other types of capital;</i></li> <li>• <i>company's position on the market compared according to the average indicator across the industry.</i></li> </ul>
<b>6. Performance results</b>	<i>Given is the analysis of success in the implementation of company's company managed to achieve the goals and what are the main outcomes of its activities.</i>	<i>In this section, the integrated reporting should contains all of the information having regard to the procedure through which the catering establishment creates value over time.</i>
<b>7. Prospects for the future</b>	<i>Describing a range of difficulties and uncertainties that could potentially emerge in the process of strategy implementation, potential consequences for company's business model and its future activities</i>	<i>This section deals with the prospects of further development of the catering establishment during the subsequent reporting periods, taking into account the current situations and expected events (for instance, the COVID-19 pandemic, armed conflict in Ukraine, growing energy prices, etc.)</i>

Source: Author's own findings

In conclusion, it is worth noticing that the report should give an answer on a range of difficulties and uncertainties encountered by the company while implementing its strategy, and highlight the potential consequences for its business model and future performances. In this case, the management, bearing on the results of the systemic analysis, should identify all of the sore points that prevent the company from achieving its strategic goals and reflect such in the integrated reporting. Meanwhile, it would be necessary to indicate a procedure that could be used by the company to respond to the encountered difficulties, while highlighting the potential consequences of these phenomena that could affect its performance and financial standing. It is worth noticing that the author of this paper shares the opinion that some of the companies would prefer not to make this information publicly disclosed as it affect the image maintained by the latter.

## 5. Conclusions

Integrated reporting is a rather promising type of reporting that as compared to financial and management reporting, comprehensive information on company performances, with due account for economic as well as the environmental, social, and political factors that seem to



gain greater importance nowadays. The introduction of this type of reporting is recommended for use by large business operators in any domain of activity, including catering establishments - chain restaurants, cafeterias, and snack bars.

Among the potential advantages that could be achieved by the company through the transition to integrated reporting, one could notice such as capital mobilization, improving business reputation and competitiveness.

At the same time, it should be noted that introduction of the integrated reporting in the Republic of Moldova cannot progress without active intervention and support on behalf of the government. The latter should be directly interested in promoting this type of reporting as it serves to enhance the transparency of the business environment. Therefore, it looks appropriate for the Ministry of Finance of the Republic of Moldova to develop and put in place a separate standard on integrated reporting or at least a regulation on the procedure of compiling and applying this type of reporting based on the international standards.

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### Rezumat

Articolul conține observații, concluzii și recomandări cu privire la practica și perspectivele de utilizare ale raportării integrate în Republica Moldova, examinarea aspectelor generale și principalelor avantaje ale utilizării acestora la întreprinderile de alimentație publică.

În articol se prezintă multilaterale definiții ale conceptului de „raportare integrată”, se definește scopul principal, se evidențiază principalele funcții ale raportării integrate, se formulează principiile cheie pentru aplicarea acestora și se examinează reglementarea normativă internațională.

Autorul prezintă structura raportării integrate, care cuprinde elementele: imaginea de ansamblu a organizației și a mediului extern, aspectele manageriale, modelul de afaceri, riscurile și oportunitățile, strategia și alocarea de resurse, rezultatele de performanță, perspectivele de viitor. Pentru fiecare dintre elementele structurii de raportare integrată se face o scurtă descriere a conținutului acesteia, atât în general, în raport cu întreprinderile din orice domeniu de activitate, cât și în particular, cu privire la întreprinderile de alimentație publică.

Ca bază metodologică și teoretică a studiului au servit investigațiile științifice ale savanților și ale specialiștilor competenți în domeniul raportării integrate, reglementările normative internaționale.

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**Cuvinte-cheie:** raportare integrată, standard internațional, alimentație publică, model de afaceri, management

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### Аннотация

В настоящей статье представлены наблюдения, выводы и рекомендации относительно практики и перспективы применения интегрированной отчетности в Республике Молдова, рассмотрены общие аспекты и основные преимущества её применения на предприятиях общественного питания.

Даны разносторонние определения понятия «интегрированная отчетность», определена основная цель, выделены главные функции интегрированной отчетности, сформулированы ключевые принципы ее применения, рассмотрено международное нормативное регламентирование.

Автором представлена структура интегрированной отчетности, составленная из следующих элементов: обзор организации и внешняя среда, управление, бизнес-модель, риски и возможности, стратегия и распределение ресурсов, результаты деятельности, перспективы на будущее. По каждому из элементов структуры интегрированной отчетности дана краткая характеристика относительно его содержания, как применительно к предприятиям любой сферы деятельности в целом, так и для предприятий общественного питания, в частности.

Методологическую и теоретическую базу исследования составили научные работы ученых и специалистов в области интегрированной отчетности, международные нормативные акты.

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**Ключевые слова:** интегрированная отчетность, международный стандарт, общественное питание, бизнес-модель, управление

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