

A Research on Local Governments' View on Integrated Reporting in Turkey and a Model Proposal

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Abstract

Municipalities are expected to be more transparent, accountable, understandable and to have stronger communication channels with stakeholders. Corporate reports are the tools that establish strong dialogs with stakeholders. Integrated Reports, which provide the opportunity to deliver both financial and non-financial information in a single report, is one of the innovative corporate reporting model. The purpose of this article is to propose an "Integrated Reporting Model" applicable by local governments in Turkey and to make "Integrated Performance Measurements". In line with the purpose of the study, annual reports published by 29 Metropolitan Municipalities in Turkey between 2018-2020 were examined, the social data obtained from that reports were digitized with the "content analysis" method, and a model proposal was constituted and performance measurement was together with the opinions of 12 experts, by using the "analytical hierarchy process" technique of "multi-criteria decision making" methods. The result of the analysis indicate that integrated reporting is an applicable reporting model for Municipalities and current reporting models of them close to integrated reporting in terms of their contents but different by their structures, and frameworks.

Keywords: Accountability; Financial Reporting; Integrated Reporting; Integrated Reporting Index; Municipality; Social Reporting; Transparency

INTRODUCTION

The international community has targeted three extremely demanding agenda items during the recent years. Sustainable Development Goals (SDGs), and the New Urban Agenda, and the Paris Convention on Climate Change are these agenda items. The aim of these agenda items is to ensure long-term prosperity, peace and sustainability. However, in order for these agenda items to reach their potential and to achieve the targeted change, a strong sense of belonging must be ensured at the local level. Around the world, local and regional governments are crucial in fostering a feeling of community. Integration of the agendas and the responsibility of developing practices, ensuring local, regional, national and international harmonization are among these tasks. The UN High-Level Political Forum (HLPF) on Sustainable Development in 2016, (Global Reporting Initiative), the first framework of the Local and Regional Governments Forum, is the key to this approach. Accelerating the implementation of local and regional global goals requires a rights-based approach, and strategies founded on the ideas of “City Right” are supported. These approaches require the creation of a new framework for building our cities together the establishment of new relationships with different stakeholders.

Public administration in developed countries has been involved in a comprehensive process in recent years. This process is based on ensuring that public resources are allocated more effectively, and the use of changes in management, organization and information systems to improve public performance. This movement is called “New Public Administration”. The new public management approach brings the change to the forefront with the new public management approach. Basically, it aims to make the public administration more sensitive to the needs of the citizens, more transparent and flexible, and more supportive of the political life of the citizens. Thus, there is an increasing interest in the performance of public sector organizations and their impact on the external environment and the whole world. Beyond the traditional accounting practices, the extent to which the public sector organization uses its own financial capacity harmoniously is the main subject. Budgeting, expenditures, management of public money and new public financial management systems draw attention to effective and sustainable economic management and service delivery (Katsikas et al., 2017). At the same time, a broad initiative has been promoting the voluntary implementation of sustainable reporting for the public sector for the past decade (Global Reporting Initiative, 2005). The European Commission supports central and local governments in adapting to sustainability reporting and integrated reporting.

With the “Local Agenda 21” implementation in Turkey, it has been stated that local government units and non-governmental organizations play an important role in achieving the goals of participatory democracy, and these actors should ensure that each local government unit has a democratic and participatory structure for a sustainable development and it has been targeted to cooperate with non-governmental organizations in a multifaceted and intensive manner (Marşap et al., 2020).

In order to develop a city vision, increase citizenship awareness, protect the rights of the city, ensure sustainable development, increase environmental awareness, increase social assistance and solidarity, for transparency, accountability, participation, and governance and implementation of decentralization principles it is needed to provide an environment to extend the participatory management approach in the city and enable citizens to have a voice in the administration. This concept coincides with the stakeholder approach. But stakeholder term could not be seen in the regulations in Turkey. However, when the situation is evaluated in terms of public institutions, it is thought that the dissemination of the stakeholder approach will create a value-creating, transparency and accountability-enhancing effect.

As a strategic communication tool to integrate various viewpoints on value creation, integrated reporting is becoming more popular. It provides different perspectives on how organizations approach sustainability, corporate governance, natural capital, intellectual capital, human capital, and social capital. (Katsikas et al., 2017). To date, there have been many studies on Integrated Reporting with regard to private entities. However, additional significance has to be given to the importance of sustainability in the public sector. According to Birney et al. (Birney et al., 2010), organizations in the public sector play a crucial role in implementing sustainable development. Every aspect of their role, from social to environmental services, shapes how people live their lives.

In Turkey, local governments are obligated to publish annual and financial reports to share their social and financial activities to their stakeholders. However, the published annual reports do not fully reflect the value creation process of local governments. Accountability in the public sector is a different, complex, chameleon-like and multifaceted concept including many dimensions (Barberis, 1998; Mulgan, 2000; Sinclair, 1995). The public sector with its multiple stakeholders requires a much broader set of accountability forms which goes beyond the scope of financial dimensions, by also including public, managerial, bureaucratic, political, professional and personal accountability (Sinclair, 1995). “One Report” is needed in the public

sector. One Report simply means that the company's essential financial and nonfinancial information has to be included in a single report (Eccles & Krzus, 2010). More importantly, One report will show the effects of financial and non-financial information on each other.

Increasing interest in integrated reporting, measuring financial and social performance, brings along the discussions that the methods should be parallel to each other has brought. In general, in the formation and reporting of financial data from quantitative information, the use of certain principles, such as accepted accounting principles, makes it somewhat easier, but it is a social issue that contains more qualitative information. The same does not apply when there are reports. Especially in the 1970s since the end of the years, the social performance and financial performance of companies have been many academic studies have been conducted on the relationship between these studies. It has brought with it discussions on how to measure social reporting. This reducing controversy and measuring the social performance of companies, as well as sustainability or social responsibility to support sustainability indices were created. When the academic literature is examined, it is seen that the social in many studies on the relationship between performance and financial performance, as social performance, corporate social responsibility or sustainability indices are used. In these studies, financial performance and social performance is discussed separately and no studies have been conducted on how it affects the firm as a whole.

It is clear from the literature that studies on integrated reporting typically involve theoretical discussion and qualitative research methods, whereas quantitative research methods are used to a lesser level (Romolini et al., 2017). The primary cause of this is the absence of a generally acknowledged standard methodology for determining and measuring non-financial variables (Kotane, 2012). However, when analyzing and comparing indicator performances, quantitative data are crucial.

It is seen in the analyzes made within the scope of the study that; the annual reports published by local governments, which are expected to be transparent and accountable to their stakeholders, are not at the level that is adequately explanatory, understandable, easy to read and provides the expected information. The reports prepared by local governments are prepared in order to fulfill a legal obligation in accordance with its rules. However, published corporate reports are the management tools that local governments can express themselves most effectively. It will strengthen communication channels if local governments, which have not only administrative but also political concerns, convey accurate and qualified information to

their stakeholders. One of the best methods for this is the implementation of the integrated reporting model in local governments. Thus, in a single report, information transfer and sharing will be ensured in a simpler language, in which the most important issues are included, and local services are expressed with a global understanding.

The aim of this study is to create an integrated reporting index model that combines financial and social performance and can be used at the national level and to measure the integrated performance of local governments. In this context, it will be discussed whether integrated reporting is a viable reporting model for local governments and it will be evaluated how close the annual reports published by local governments are to the integrated reporting model. It is one of the expected results of the study to raise awareness with the integrated reporting model proposal in local governments.

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RESULTS

In the first part of the research, a survey was applied to 119 Municipality Personnel. The results of the survey are listed below:

1. Survey study results:

- a. According to the result of the research, the 31.1% of the respondents were woman, 54.6% were man and 14.3% were not indicated their gender as shown in Table 1.
- b. When the age category is examined, 45.4% of the respondents were between 35-44 years old, 29.4% is between 25-34, and 23.5% is between 45-54 years old as shown in Table 2.
- c. 64.7% of the respondents have an undergraduate degree, 25.2% have post graduate degree while 5% graduated from vocational school as shown in Table 3.
- d. When the work experience criterion is examined, it is seen that; 45.4% of the participants have between 10 and 19 years of experience followed by 26,9% between 20-29 years, 25.2% is between 2-9 year and 2.5% have more than 30 year work experience as shown in Table 4.
- e. While 38.7% of the participants in charge with responsible, it is followed by director with 37%, 16.8% is expert and 7.6% is supervisor as shown in Table 5.
- f. 48.7% of the participants have been employed in the municipality between 2-9 years while 37% is between 10-19 years. These rates show that the participants have been working in the municipality for a long time and have sufficient knowledge and experience about the corporate culture, conditions, management style and practices of the municipalities they work for as shown in Table 6.
- g. 29.4% of the participants of the research are work in the municipalities which have more than 2250 personnel followed by 22.7% between 750-1249 personnel as shown in Table 7.
- h. The 22.7% of participant municipality is metropolitan, while 77.3% is sub-provincial municipality as shown in Table 8.
- i. When the degree of impact of the capital criteria on the Social Performance Index is examined, the integrated reporting capitals of the municipal employees are ranked as follows as shown in Table 9.
 1. Social and Relationship Capital,

2. Human Capital,
3. Intellectual Capital,
4. Natural Capital.

As the second part of the research, expert views were taken from 12 expert from municipalities and academicians. Their replies were analyzed by multi-criteria decision making methods. The results are listed below:

2. Findings Regarding Social Capital Main Criteria

AHP Results Summary: Considering the importance degrees of the sub-dimensions, **Social and Relationship Capital** has the greatest impact on social performance of local authorities, followed by as shown in Table 10;

1. Intellectual Capital,
2. Human Capital, and
3. Natural capital respectively.

a. **Performance Evaluation in General Social Performance Measure:** When the performances between 2018-2020 over the average score of the social performance dimension are examined; It has been observed that the performances have increased over the years in Ankara, İzmir, Bursa, Antalya, Adana, Konya, Hatay, Manisa, Kayseri, Tekirdağ, Denizli, Trabzon and Muğla as shown in Table 11.

b. **Pairwise comparisons of human capital:** As shown in Table 12, In the human capital sub-criterion, the rights of **Rights of Woman Employees Indicator** shows the greatest impact followed by;

1. Wages Indicator, Occupational Health and Safety Indicator and Performance Evaluation System Indicators have equal impacts.
2. The Right to Make Decisions and Participation, Vocational Education, Youth Training Support Indicators have the equal impacts.

c. **Performance Evaluation in the Human Capital Subscale:** When the performances between 2018-2020 over the average score of the human capital sub-dimension are examined; It has been observed that the performances have increased over the years in Ankara, Antalya, Adana, Gaziantep, Kocaeli, Hatay, Manisa, Kayseri, Samsun, Balıkesir, Eskişehir, Erzurum and Trabzon, while the performance has decreased over time in Kahramanmaraş as shown in Table 13.

- d. **Pairwise comparisons of social and relationship capital:** As shown in Table 14, in the social and relationship capital sub-criterion; **Anti-Corruption and Bribery Indicator** has a significant impact followed by;
1. Citizen Satisfaction Indicator,
 2. Compliance with Corporate Governance,
 3. Social Projects and Investments,
 4. Peace, Justice and Strong Institutions,
 5. Citizen Complaint Mechanism,
 6. Corporate Social Responsibility Awards and
 7. Supplier Selection
- e. **Performance Evaluation in Social and Relational Capital Sub-Criteria:** When the performances between 2018-2020 are analyzed over the average score of the social and relational capital sub-dimension; It has been observed that the performances have increased over the years in Ankara, İzmir, Adana, Şanlıurfa, Gaziantep, Hatay, Manisa, Samsun, Balıkesir, Van, Tekirdağ, Denizli, and decreased over time in Bursa, Konya, Diyarbakır and Kayseri as shown in Table 15.
- f. **Pairwise comparisons of natural capital: Renewable Energy and Environmentally Friendly Initiatives** have a significant and equal impact on the natural capital sub-criterion as shown in Table 16, followed by;
1. Sustainable Cities and Communities, and
 2. Environment awards.
- g. **Pairwise comparisons of natural capital:** In the intellectual capital sub-criterion; **Implied Information, Systems, Procedures and Protocols and Patents and Copyrights** have the same significant impact as shown in Table 17.
- h. **Performance Evaluation in Natural and Intellectual Capital Sub-Criteria:** When the performances between 2018-2020 over the average score of the natural capital sub-dimension are examined; In Ankara, İzmir, Bursa, Adana, Konya, Gaziantep, Hatay, Sakarya, Muğla, the performances increased over the years, in Antalya, Kahramanmaraş, Aydın, Trabzon and Malatya as shown in Table 18.

When the performances between 2018-2020 over the average score of the intellectual capital sub-dimension are examined; Ankara, İzmir, Bursa, Antalya, Adana, Konya, Kocaeli,

Mersin, Diyarbakir, Hatay, Manisa, Samsun, Van, Aydın, Denizli, Sakarya, Muğla, Trabzon, Malatya, Erzurum and Ordu where the performances increased over the years, Şanlıurfa, In Kahramanmaraş, on the other hand, it was observed that the performance decreased over time.

Findings Regarding Financial Capital Main Criteria

- a. **Pairwise comparisons of financial performance:** As shown in Table 19, considering the importance degrees of the sub-dimensions; were obtained in the sub-dimensions of **Operational Success** has a significant impact on financial performance followed by;
 1. Revenues Indicator,
 2. Debt Structure Indicator and Expenditures Indicator (have equal impacts), respectively.
- b. **Performance Evaluation in General Financial Capital Measure:** When the performances between 2018-2020 over the total score of the financial capital dimension are examined; It has been observed that the performances in Adana and Denizli have increased over the years as shown in Table 20.
- c. **Pairwise comparisons of operational success: Budget Balance Indicator** has a significant impact on the operational success sub-criterion as shown in Table 21, followed by;
 1. Activity Balance,
 2. Collection Accrual Indicator, Tax and Similar Income Collection-Accrual Indicator,
 3. Payment-Accrual Indicator.
- d. **Performance Evaluation in terms of Operational Success:** When the performances between 2018-2020 over the total score of the operational success dimension are examined; It has been observed that the performances in Denizli have increased over the years as shown in Table 22.
- e. **Pairwise comparisons of debt structure:** In the debt structure sub-criterion, the **Overdue Liabilities and Indicator of Revenues to Cover Liabilities and Expenditures** have a significant and equal impacts as shown in Table 23, followed by;
 1. Overdue Receivables Indicator,
 2. Liability Indicator, Debt Indicator,
 3. Liability Distribution.

- f. **Performance Evaluation in Debt Structure Criterion:** When the performances between 2018-2020 over the total score of the debt structure dimension are examined; It has been observed that the performances have increased over the years in Istanbul, Ankara, Izmir, Bursa, Şanlıurfa, Hatay, Sakarya and Trabzon as shown in Table 24.
- g. **Pairwise comparisons of expenditures: Accrual Based Interest Expenditures in Expenses Indicator** has a significant impact on the expenditures sub-criterion as shown in Table 25, followed by;
1. Indicator of the Share of Personnel Expenditures in Expenses
 2. Expense Forecast Indicator, Expense per Capita, Cas Based Interest Expense
 3. Cash Based Personnel Expenditure
 4. Accrual Based Personnel Expenditure
- h. **Findings Regarding Income:** In the income sub-criterion, **Dependency Indicator** has a significant impact on financial performance of the local authorities as shown in Table 26, followed by;
1. Tax Income Indicator,
 2. Income per Capita Indicator,
 3. Income Forecast Indicator,
 4. Non-Financial Asset Indicator.
- i. **Performance Evaluation in Expenditures and Income Measures:** When the performances between 2018-2020 over the total score of the expenditures dimension are examined; It has been observed that the performances have increased over the years in Istanbul, Kocaeli, Kayseri, Balıkesir, Malatya and Erzurum as shown in Table 27.
- When the performances between 2018-2020 over the total score of the income dimension are examined; It has been observed that the performances have increased over the years in Samsun, Van, Aydın, Denizli and Muğla.
- j. **Performance Evaluation on the Scale of Manufactured Capital:** When the performances between 2018-2020 are analyzed over the score of the produced capital dimension; It has been observed that the performances have increased over the years in İzmir, Gaziantep and Hatay, while the performance has decreased over time in Ankara, Konya, Şanlıurfa, Mersin, Manisa, Samsun, Kahramanmaraş, Van, Tekirdağ, Muğla, Eskişehir, Trabzon and Ordu as shown in Table 28.

DISCUSSION

Municipalities are institutions set up to address regional requirements. In general, they are the world's most accessible administrative units to the general population. These systems play a significant role in human life because the services they provide have a direct impact on human life. There are currently a lot of parties interested in the services provided by the towns. The effectiveness and efficiency of all financial and non-financial transactions directly affect the sustainability of services. Transparency and accountability with regard to the services provided are crucial. The statute contains provisions relating financial occurrences. However, in order to keep up with global trends, it is now necessary to reinterpret the requirements using a modern perspective.

The constitution of more sensitive public institutions to the needs of the citizens, made them more transparent and flexible. Increasing interest in the performance of public sector organizations and their impact on the external environment forced them to produce social reports. There has been much discussion on whether the current format for reporting in the public sector ultimately meets the needs of the various user groups which differ greatly in terms of the knowledge, skill, maturity, and information needed.

Over the past few years, considerable measures have been taken to improve public sector reporting such that the majority of users may now find it more helpful and understandable. Two distinct methods of providing information to users within this discussion have drawn increasing interest on a global scale. The first is popular reporting, which strives to conveniently and amiably inform residents about the state or local government's financial situation. Popular reports should give information on public sector accounting in a clear, succinct, and straightforward manner (Governmental Accounting Standards Board, 1987). Integrated reporting, commonly referred to as "one report," is discussed in the second part. (Eccles & Krzus, 2010).

The aim of this study is to develop an integrated reporting model at the national level for local governments and to make integrated performance measurements. Within the scope of the study, firstly, the concept of financial reporting and social reporting was emphasized, and in the second part, financial and social performance measurement methods were explained. In the third chapter, the development and current status of integrated reporting in the public sector was mentioned, and the motivations for the implementation of the integrated report for local governments are explained. In the fourth part, firstly, the results of a survey study which was

conducted for 27 metropolitan and 92 metropolitan district municipalities explained to interpret the social components of integrated reporting from the perspectives local government employees. Within the scope of the second part of study research, a content analysis study, covering 29 metropolitan municipalities was conducted.

The index model created within the scope of the criteria prepared was used to calculate the social and financial performance scores of 29 metropolitan municipalities in Turkey. It was submitted to the opinion of 12 experts. The opinions received from the experts were analyzed with AHP, one of the multi-criteria decision-making methods. According to the results of the analysis, financial and social integrated performance models for municipalities constituted. The results are shared in the Figure 1 and Figure 2.

The financial performance rating consists of the sum of the financial capital and manufactured capital grades obtained from the financial statements. Social performance, on the other hand, consists of the grade totals of human capital, natural capital, social and relational capital and intellectual capital obtained from social data.

In order to calculate the performance scores, the financial reports and annual reports of 29 metropolitan municipalities between the years 2018-2020 were examined. The data related to social reporting used in the research were surrounded by parametric data with grades between 0-2 points and normalized to be used in the analyses. Data on financial reporting has also been subjected to normalization.

Under the social performance model, 4 capital of integrated reporting evaluated. According the results of main criteria analysis, for a municipality social and relationship capital has a significant impact on social performance and followed by intellectual capital, human capital and natural capital. When the results of expert opinions compared with the results of the survey applied to municipality personnel, similarities are found. According to the results of the survey applied to the municipality personnel, the capital criteria ranking is; social and relationship capital, human capital, intellectual capital and natural capital. Both results show that for the Municipalities the most important capital is social and relationship capital and the least important one is natural capital. But the results of the content analysis prepared by the annual reports of the Municipalities between 2018-2020, reveals a different evaluation from the above results. The total capital index scores of Municipalities are given in Table 29, Table 30, Table 31, Table 32.

According to the results of the capital index calculations, the ranking of annual reports of the Municipalities is; social and relationship capital, natural capital, human capital, and intellectual capital. The results of the index model reveals that the annual reports include mostly social and relationship capital, which is parallel to the results of the expert views and survey of the municipality personnel. But as the second capital, natural capital, is explained at a high rate in the annual reports of municipalities and has a different order from the results obtained within the scope of this study. This means that three different point of different groups have different integrated models for Municipalities; one is the municipality as the service giver, the other one is the personnel and the last one is the experts in the area. For the integrated modal proposal we accept the result of Expert's because, the expert view is an impartial and objective point of view. Also, it is highlighted by the International Integrated Reporting Council that it is suggested for each capital indicator to have close numbers (IIRC, 2015). This suggestion is this recommendation is in line with the results obtained from expert opinions.

CONCLUSION

As a result of the research on local governments providing public services in our country, a model of social capital and financial capital, which are the two main criteria of integrated performance, was developed and performance measurements of local governments were made using this developed model. During the preparation of the mentioned analyzes, the annual reports and financial reports published by local governments in our country were interpreted according to the integrated report model, and the content of the integrated reporting index for local governments, which is the main purpose of the study, was prioritized in line with expert opinion. The aim of the integrated reporting index proposed in the study is to raise awareness on the subject and to ensure that the corporate reports used in local governments are more accountable, more transparent and more understandable in line with new trends and changes in the world. This study is expected to be a pioneer for studies on the same subject.

The suggestion presented to the new studies to be done would be to provide more expert opinion and to include local government top managers in the study, especially in expert opinion.

According to the results of the survey conducted on 119 municipal personnel, 63% of the participants stated that their institutions' annual reports are compatible with the integrated report. Again, 71% of the same participants stated that the integrated reporting model is applicable in municipalities. Although these answers given by the municipality employees do not prove the main questions of the study, they support it. In fact, there is no criterion with a zero score in the scoring of social capital indicators created from studies in the literature. This means that the social capital and financial capital criteria of the integrated report are presented in the annual and financial reports published by the municipalities. Again, although the rates determined as financial performance criteria are not directly explained in the municipal financial reports, they can be obtained from the data published from these sources. The answers of two questions of the research; "Is integrated reporting an applicable corporate reporting model in local governments?" and "How close are the current financial and social reports of local governments to the integrated report model?" could be seen in the index model created. In the study it was seen that local governments present the information needed by the integrated report in their corporate reports. So, it could be applicable by the municipalities. However, the only problem here is the presentation style, content and the meaningfulness of much of the information given. In addition, since the annual reports published by the municipalities contain information based on the previous year, there are more than one report and these reports do not

allow for a common interpretation, and are not a product of the integrated thinking and values of the institution, although it contains the information needed by the integrated report in terms of content. Also, these reports are not structurally understandable. Especially, annual reports prepared in long pages and do not easy to read and understand and do not have the integrity of social and financial information. They cannot clearly express the basic values of municipalities and the social and financial results produced within the scope of them. As a result, the answer of this question could be; the annual and financial reports published by the municipalities include the integrated report's capital criteria, but the report is not compatible with the integrated reporting framework and they are not close to the current corporate reports of the municipalities.

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Tables

Table 1. *Gender*

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Woman	37	31,1	31,1	31,1
Man	65	54,6	54,6	85,7
Not Known	17	14,3	14,3	100,0
Total	119	100,0	100,0	

Table 2. *Age*

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Between 25-34	35	29,4	29,4	29,4
Between 35-44	54	45,4	45,4	74,8
Between 45-54	28	23,5	23,5	98,3
55+	2	1,7	1,7	100,0
Total	119	100,0	100,0	

Table 3. Education

	Frequency	Percent	Valid Percent	Cumulative Percent
High School	1	,8	,8	,8
Vocational School	6	5,0	5,0	5,9
Valid Undergraduate	77	64,7	64,7	70,6
Post Graduate	30	25,2	25,2	95,8
PHD.	5	4,2	4,2	100,0
Total	119	100,0	100,0	

Table 4. Experience

	Frequency	Percent	Valid Percent	Cumulative Percent
2-9 year	30	25,2	25,2	25,2
Valid 10-19 year	54	45,4	45,4	70,6
20-29 year	32	26,9	26,9	97,5
30+	3	2,5	2,5	100,0

Total	119	100,0	100,0	
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Table 5. Position

	Frequency	Percent	Valid Percent	Cumulative Percent
Director	44	37,0	37,0	37,0
Supervisor	9	7,6	7,6	44,5
Valid Expert	20	16,8	16,8	61,3
Responsible	46	38,7	38,7	100,0
Total	119	100,0	100,0	

Table 6. Employment in the Municipality

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Less than 1 year	4	3,4	3,4	3,4
2-9 year	58	48,7	48,7	52,1
10-19 year	44	37,0	37,0	89,1
20-29 year	10	8,4	8,4	97,5

30+	3	2,5	2,5	100,0
Total	119	100,0	100,0	

Table 7. Total Number of Employee

	Frequenc y	Percent	Valid Percent	Cumulative Percent
Less than 750	20	16,8	16,8	16,8
Between 750-1249	27	22,7	22,7	39,5
Between 1250-1749	18	15,1	15,1	54,6
Between 1750-2249	19	16,0	16,0	70,6
2250+	35	29,4	29,4	100,0
Total	119	100,0	100,0	

Table 8. Municipality Status

	Frequency	Percent	Valid Percent	Cumulative Percent
Metropolitan	27	22,7	22,7	22,7
Sub-Provincial Municipality	92	77,3	77,3	100,0
Total	119	100,0	100,0	

Table 9. *The Effect of Subscales on Social Performance Index*

Independent Variables	Beta	Std. Dev.	Std. Beta	P	R square
Constant (β_0)	1.581	0.000		0.000	0.989
Human Capital (β_1)	.333	0.000	.336	0.000	
Social and Relationship Capital (β_2)	.417	0.000	.429	0.000	
Natural Capital (β_3)	.083	0.000	.101	0.000	
Intellectual Capital (β_4)	.167	0.000	.189	0.000	

Table 10. *Pairwise comparisons of social performance sub-criteria*

	Human Capital	Social and Relationship Capital	Natural Capital	Intellectual Capital	Weights
Human Capital	1	1	1	1	0,2464

Social and Relationship Capital	1	1	2	1	0,2964
Natural Capital	1	0,5	1	1	0,2188
Intellectual Capital	1	1	1	1	0,25

Table 11. Performance Evaluation in General Social Performance Measure

	2018	2019	2020
İstanbul	0,036	0,026	0,060
Ankara	0,103	0,157	0,340
İzmir	0,338	0,860	2,140
Bursa	0,262	0,923	1,622
Antalya	0,517	0,750	1,171
Adana	0,212	0,367	1,048
Konya	0,153	0,323	0,558
Şanlıurfa	0,146	0,421	0,383
Gaziantep	0,206	0,474	0,420
Kocaeli	0,617	0,320	0,493
Mersin	0,544	0,477	0,684
Diyarbakır	0,314	0,240	0,285

Hatay	0,198	0,328	0,353
Manisa	0,142	0,144	0,275
Kayseri	0,149	0,183	0,632
Samsun	0,202	0,141	0,478
Balıkesir	0,303	0,236	0,423
Kahramanmaraş	0,247	0,067	0,181
Van	0,155	0,089	0,183
Aydın	0,122	0,066	0,136
Tekirdağ	0,121	0,123	0,305
Denizli	0,212	0,288	0,348
Sakarya	0,377	0,777	0,761
Muğla	0,589	0,971	1,066
Eskişehir	0,481	1,148	1,140
Trabzon	0,331	0,469	0,775
Malatya	0,464	0,381	0,513
Erzurum	0,273	0,441	0,345
Ordu	0,233	0,747	0,472

Table 12. *Pairwise comparisons of human capital*

	Wages	Occupational Health and Safety	Rights of Woman Employees	The Right to Make Decisions and Participation	Performance Evaluation System	Vocational Education
Wages	1	1	1	1	1	1
Occupational Health and Safety	1	1	1	1	1	1
Rights of Woman Employees	1	1	1	2	1	2
The Right to Make Decisions and Participation	1	1	0,5	1	1	1
Performance Evaluation System	1	1	1	1	1	1
Vocational Education	1	1	0,5	1	1	1
Youth Training Support	1	1	0,5	1	1	1

Table 13. *Performance Evaluation in the Human Capital Subscale*

	2018	2019	2020
İstanbul	0,060	0,009	0,166
Ankara	0,018	0,104	0,130
İzmir	0,039	0,169	0,140

Bursa	0,060	0,127	0,091
Antalya	0,039	0,082	0,107
Adana	0,039	0,040	0,120
Konya	0,018	0,063	0,018
Şanlıurfa	0,060	0,063	0,041
Gaziantep	0,060	0,072	0,106
Kocaeli	0,073	0,087	0,107
Mersin	0,066	0,133	0,121
Diyarbakır	0,018	0,040	0,023
Hatay	0,039	0,040	0,107
Manisa	0,018	0,018	0,084
Kayseri	0,060	0,072	0,107
Samsun	0,018	0,018	0,098
Balıkesir	0,018	0,046	0,098
Kahramanmaraş	0,018	0,000	0,000
Van	0,018	0,040	0,000
Aydın	0,039	0,082	0,018
Tekirdağ	0,053	0,133	0,107
Denizli	0,074	0,144	0,124
Sakarya	0,087	0,077	0,079
Muğla	0,060	0,098	0,074

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Eskişehir	0,054	0,106	0,120
Trabzon	0,052	0,053	0,096
Malatya	0,087	0,040	0,096
Erzurum	0,018	0,076	0,079
Ordu	0,060	0,040	0,121

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Table 14. *Pairwise comparisons of social and relationship capital*

	Social Projects and Investments	Anti-Corruption and Bribery	Corporate Social Responsibility Award	Citizen Satisfaction	Citizen Complaint Mechanism	Supplier Selection	Compliance with Corporate Governance	Peace, Justice and Strong Institutions	Weights
Social Projects and Investments	1	0,5	2	1	1	3	1	1	0,1287
Anti-Corruption and Bribery	2	1	4	2	2	4	1	2	0,2264
Corporate Social Responsibility Award	0,5	0,25	1	0,5	1	1	0,5	0,5	0,0684
Citizen Satisfaction	1	0,5	2	2	1	4	1	1	0,1496
Citizen Complaint Mechanism	1	0,5	1	1	1	2	1	1	0,1138
Supplier Selection	0,333	0,25	1	0,25	0,5	1	0,5	0,5	0,0548

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Compliance with Corporate Governance	1	1	2	1	1	2	1	1	0,1360
Peace, Justice and Strong Institutions	1	0,5	2	1	1	2	1	1	0,1221

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Table 15. *Performance Evaluation in Social and Relational Capital Sub-Criteria*

	2018	2019	2020
İstanbul	0,134	0,145	0,143
Ankara	0,057	0,059	0,148
İzmir	0,080	0,115	0,139
Bursa	0,073	0,069	0,068
Antalya	0,091	0,062	0,100
Adana	0,007	0,088	0,129
Konya	0,062	0,057	0,053
Şanlıurfa	0,040	0,060	0,072
Gaziantep	0,062	0,088	0,095
Kocaeli	0,081	0,097	0,068
Mersin	0,096	0,124	0,114
Diyarbakır	0,084	0,049	0,034
Hatay	0,029	0,048	0,087
Manisa	0,029	0,046	0,073
Kayseri	0,076	0,071	0,057
Samsun	0,043	0,045	0,077
Balıkesir	0,049	0,049	0,061
Kahramanmaraş	0,039	0,029	0,047

Van	0,016	0,026	0,105
Aydın	0,038	0,029	0,067
Tekirdağ	0,040	0,083	0,111
Denizli	0,037	0,079	0,082
Sakarya	0,081	0,109	0,101
Muğla	0,073	0,061	0,076
Eskişehir	0,088	0,131	0,109
Trabzon	0,087	0,033	0,101
Malatya	0,047	0,038	0,043
Erzurum	0,042	0,076	0,052
Ordu	0,052	0,076	0,067

Table 16. *Pairwise comparisons of natural capital*

	Environmentally Friendly Initiatives	Renewable Energy	Environment Awards	Sustainable Cities and Communities	Weights
Environmentally Friendly Initiatives	1	1	2	1	0,2887
Renewable Energy	1	1	2	1	0,2887

Environment Awards	0,5	0,5	1	1	0,1756
Sustainable Cities and Communities	1	1	1	1	0,247

Table 17. *Pairwise comparisons of natural capital*

	Patents and Copyright Indicator	Implied Knowledge, Systems and Protocols	Weights
Patents and Copyright Indicator	1	1	0,5
Implied Knowledge, Systems and Protocols	1	1	0,5

Table 18. *Performance Evaluation in Natural and Intellectual Capital Suc-Criteria*

	Natural Capital			Intellectual Capital		
	2018	2019	2020	2018	2019	2020
İstanbul	0,261	0,228	0,433	0,778	0,722	0,926
Ankara	0,011	0,279	0,346	0,333	0,389	0,574
İzmir	0,109	0,422	0,433	0,389	0,389	0,593
Bursa	0,176	0,216	0,433	0,389	0,444	0,926
Antalya	0,250	0,194	0,183	0,389	0,389	0,426

Adana	0,096	0,194	0,366	0,000	0,444	0,519
Konya	0,107	0,205	0,250	0,056	0,444	0,500
Şanlıurfa	0,096	0,098	0,087	0,111	0,111	0,019
Gaziantep	0,175	0,260	0,366	0,444	0,389	0,852
Kocaeli	0,216	0,205	0,250	0,389	0,444	0,500
Mersin	0,119	0,022	0,154	0,111	0,389	0,426
Diyarbakır	0,022	0,107	0,087	0,000	0,333	0,352
Hatay	0,107	0,119	0,366	0,000	0,389	0,519
Manisa	0,098	0,022	0,250	0,000	0,000	0,500
Kayseri	0,205	0,120	0,183	0,444	0,389	0,759
Samsun	0,183	0,119	0,183	0,056	0,333	0,426
Balıkesir	0,226	0,045	0,250	0,389	0,556	0,500
Kahramanmaraş	0,107	0,022	0,000	0,056	0,000	0,000
Van	0,109	0,022	0,183	0,000	0,000	0,426
Aydın	0,107	0,107	0,087	0,000	0,000	0,352
Tekirdağ	0,022	0,033	0,000	0,000	0,000	0,000
Denizli	0,172	0,119	0,154	0,000	0,389	0,426
Sakarya	0,109	0,303	0,337	0,389	0,778	0,852
Muğla	0,120	0,205	0,337	0,056	0,444	0,852
Eskişehir	0,109	0,216	0,087	0,389	0,778	0,685
Trabzon	0,183	0,098	0,087	0,056	0,333	0,352

Malatya	0,411	0,173	0,173	0,056	0,333	0,370
Erzurum	0,087	0,281	0,183	0,000	0,389	0,426
Ordu	0,109	0,377	0,366	0,056	0,389	0,519

Table 19. *Pairwise comparisons of financial performance*

	Operational Success	Debt Structure	Expenditures	Revenues	Weights
Operational Success	1	1	2	2	0,3458
Debt Structure	1	1	1	1	0,2458
Expenditures	0,5	1	1	1	0,2042
Revenues	0,5	1	1	1	0,2042

Table 20. *Performance Evaluation in General Financial Capital Measure*

	2018	2019	2020
İstanbul	0,499	0,431	0,488
Ankara	0,517	0,283	0,576
İzmir	0,527	0,497	0,492

Bursa	0,493	0,323	0,446
Antalya	0,520	0,310	0,351
Adana	0,385	0,492	0,494
Konya	0,498	0,297	0,538
Şanlıurfa	0,430	0,343	0,461
Gaziantep	0,532	0,561	0,547
Kocaeli	0,702	0,426	0,762
Mersin	0,490	0,368	0,544
Diyarbakır	0,392	0,262	0,423
Hatay	0,507	0,292	0,403
Manisa	0,455	0,387	0,599
Kayseri	0,488	0,327	0,474
Samsun	0,498	0,399	0,531
Balıkesir	0,713	0,387	0,532
Kahramanmaraş	0,451	0,415	0,541
Van	0,495	0,353	0,514
Aydın	0,356	0,249	0,490
Tekirdağ	0,515	0,334	0,467
Denizli	0,384	0,455	0,649
Sakarya	0,499	0,313	0,387
Muğla	0,526	0,333	0,551

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Eskişehir	0,463	0,375	0,497
Trabzon	0,508	0,283	0,315
Malatya	0,640	0,434	0,608
Erzurum	0,640	0,449	0,516
Ordu	0,442	0,345	0,351

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Table 21. *Pairwise comparisons of operational success*

	Budget Balance	Activity Balance	Collection- Accrual	Tax and Similar Income Collection-Accrual	Payment-Accrual Indicator	Weights
Budget Balance	1	1	2	2	3	0,3064
Activity Balance	1	1	2	2	2	0,2814
Collection-Accrual	0,5	0,5	1	1	1	0,1407
Tax and Similar Income Collection- Accrual	0,5	0,5	1	1	1	0,1407
Payment-Accrual Indicator	0,333	0,5	1	1	1	0,1307

Table 22. *Performance Evaluation in terms of Operational Success*

	2018	2019	2020
İstanbul	0,228	0,094	0,187
Ankara	0,274	0,122	0,328
İzmir	0,238	0,081	0,107
Bursa	0,262	0,090	0,184
Antalya	0,183	0,078	0,136
Adana	0,160	0,290	0,233
Konya	0,252	0,129	0,267
Şanlıurfa	0,278	0,112	0,251
Gaziantep	0,275	0,280	0,220
Kocaeli	0,317	0,151	0,358
Mersin	0,171	0,106	0,247
Diyarbakır	0,245	0,110	0,273
Hatay	0,263	0,074	0,136
Manisa	0,166	0,110	0,250
Kayseri	0,252	0,114	0,231
Samsun	0,250	0,134	0,209
Balıkesir	0,262	0,110	0,235
Kahramanmaraş	0,145	0,109	0,267

Van	0,269	0,133	0,260
Aydın	0,194	0,093	0,253
Tekirdağ	0,250	0,089	0,200
Denizli	0,080	0,125	0,274
Sakarya	0,319	0,164	0,211
Muğla	0,288	0,105	0,287
Eskişehir	0,205	0,112	0,203
Trabzon	0,302	0,083	0,109
Malatya	0,349	0,095	0,235
Erzurum	0,229	0,052	0,169
Ordu	0,214	0,121	0,083

Table 23. *Pairwise comparisons of debt structure*

	Liability Indictor	Liability Distribution	Overdue Liabilities	Overdue Receivables	Debt Indicator	Indictor of Revenues to Cover Liabilities and Expenses	Weights
Liability Indictor	1	1	1	1	1	0,5	0,1462
Liability Distribution	1	1	0,5	1	1	0,5	0,1296
Overdue Liabilities	1	2	1	1	2	1	0,2075
Overdue Receivables	1	1	1	1	1	1	0,1629
Debt Indicator	1	1	0,5	1	1	1	0,1462
Indictor of Revenues to Cover Liabilities and Expenses	2	2	1	1	1	1	0,2075

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Table 24. *Performance Evaluation in Debt Structure Criterion*

	2018	2019	2020
İstanbul	0,029	0,048	0,060
Ankara	0,028	0,034	0,036
İzmir	0,044	0,045	0,097
Bursa	0,086	0,108	0,126
Antalya	0,147	0,143	0,131
Adana	0,137	0,109	0,167
Konya	0,098	0,061	0,105
Şanlıurfa	0,040	0,048	0,066
Gaziantep	0,106	0,146	0,124
Kocaeli	0,103	0,068	0,098
Mersin	0,141	0,121	0,144
Diyarbakır	0,047	0,035	0,058
Hatay	0,095	0,089	0,136
Manisa	0,116	0,128	0,125
Kayseri	0,083	0,073	0,076
Samsun	0,120	0,089	0,135
Balıkesir	0,153	0,118	0,159
Kahramanmaraş	0,146	0,108	0,113
Van	0,089	0,088	0,103

Aydın	0,088	0,080	0,093
Tekirdağ	0,090	0,087	0,117
Denizli	0,170	0,149	0,142
Sakarya	0,062	0,068	0,104
Muğla	0,066	0,046	0,061
Eskişehir	0,109	0,105	0,150
Trabzon	0,035	0,039	0,096
Malatya	0,089	0,165	0,122
Erzurum	0,170	0,100	0,113
Ordu	0,105	0,080	0,125

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Table 25. *Pairwise comparisons of expenditures*

	Accrual Based Personnel Expenditure Indicator	Cash Based Personnel Expenditure	Indicator of the Share of Personnel Expenditures in Expenses	Accrual Based Interest Expense	Cash Based Interest Expense	Expense Forecast Indicator	Expense per Capital	Weights
Accrual Based Personnel Expenditure Indicator	1	1	0,5	0,5	1	1	1	0,1171
Cash Based Personnel Expenditure	1	1	0,5	1	1	1	1	0,1290
Indicator of the Share of Personnel Expenditures in Expenses	2	2	1	0,5	1	1	1	0,1610

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Accrual Based Interest Expense	2	1	2	1	1	1	1	0,1755
Cash Based Interest Expense	1	1	1	1	1	1	1	0,1392
Expense Forecast Indicator	1	1	1	1	1	1	1	0,1392
Expense per Capita	1	1	1	1	1	1	1	0,1392

Table 26. *Pairwise comparisons of income*

	Dependency Indicator	Tax Income Indicator	Non-Financial Asset Indicator	Income Forecast Indicator	Income per Capita Indicator	Weights
Dependency Indicator	1	2	3	2	2	0,3494
Tax Income Indicator	0,5	1	2	2	1	0,2158
Non-Financial Asset Indicator	0,33	0,5	1	1	1	0,1304

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Income Forecast Indicator	0,5	0,5	1	1	1	0,1422
Income per Capita Indicator	0,5	1	1	1	1	0,1622

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Table 27. *Performance Evaluation in Expenditures and Income Measures*

	Expenditure			Revenues		
	2018	2019	2020	2018	2019	2020
İstanbul	0,007	0,020	0,025	0,236	0,269	0,217
Ankara	0,017	0,017	0,017	0,197	0,109	0,195
İzmir	0,024	0,018	0,025	0,221	0,353	0,264
Bursa	0,019	0,007	0,022	0,126	0,117	0,114
Antalya	0,020	0,017	0,026	0,169	0,071	0,059
Adana	0,021	0,020	0,023	0,067	0,073	0,070
Konya	0,020	0,016	0,019	0,128	0,091	0,148
Şanlıurfa	0,022	0,020	0,019	0,091	0,161	0,125
Gaziantep	0,016	0,017	0,011	0,136	0,118	0,191
Kocaeli	0,017	0,018	0,019	0,264	0,190	0,289
Mersin	0,021	0,017	0,025	0,156	0,124	0,128
Diyarbakır	0,025	0,021	0,025	0,075	0,096	0,067
Hatay	0,024	0,018	0,023	0,124	0,110	0,108
Manisa	0,023	0,015	0,022	0,149	0,135	0,202
Kayseri	0,016	0,017	0,017	0,137	0,123	0,151
Samsun	0,022	0,017	0,022	0,107	0,159	0,165
Balıkesir	0,013	0,017	0,019	0,285	0,141	0,119

Kahramanmaraş	0,021	0,017	0,021	0,139	0,182	0,140
Van	0,025	0,018	0,023	0,112	0,114	0,128
Aydın	0,022	0,018	0,021	0,052	0,058	0,124
Tekirdağ	0,025	0,019	0,025	0,150	0,139	0,125
Denizli	0,022	0,016	0,020	0,112	0,166	0,213
Sakarya	0,017	0,016	0,020	0,101	0,064	0,053
Muğla	0,026	0,020	0,025	0,146	0,161	0,178
Eskişehir	0,021	0,023	0,022	0,128	0,135	0,122
Trabzon	0,023	0,017	0,021	0,148	0,143	0,089
Malatya	0,013	0,019	0,021	0,188	0,155	0,230
Erzurum	0,014	0,015	0,020	0,226	0,282	0,214
Ordu	0,019	0,017	0,021	0,104	0,127	0,122

Table 28. *Performance Evaluation on the Scale of Manufactured Capital*

	2018	2019	2020
İstanbul	0,807	0,810	0,779
Ankara	0,719	0,712	0,679
İzmir	0,779	0,792	0,821
Bursa	0,882	0,884	0,863
Antalya	0,838	0,844	0,802
Adana	0,766	0,772	0,766

Konya	0,869	0,835	0,750
Şanlıurfa	0,882	0,867	0,737
Gaziantep	0,771	0,785	0,904
Kocaeli	0,913	0,922	0,901
Mersin	0,776	0,727	0,616
Diyarbakır	0,664	0,844	0,718
Hatay	0,675	0,743	0,773
Manisa	0,900	0,865	0,841
Kayseri	0,844	0,852	0,745
Samsun	0,881	0,859	0,774
Balıkesir	0,848	0,823	0,904
Kahramanmaraş	0,897	0,885	0,858
Van	0,733	0,713	0,660
Aydın	0,815	0,734	0,809
Tekirdağ	0,800	0,794	0,775
Denizli	0,884	0,818	0,836
Sakarya	0,733	0,752	0,656
Muğla	0,742	0,616	0,550
Eskişehir	0,887	0,862	0,813
Trabzon	0,922	0,912	0,893
Malatya	0,612	0,844	0,827

Erzurum	0,879	0,911	0,816
Ordu	0,971	0,969	0,949

Table 29. *Social Capital*

SOCIAL CAPITAL			
	2018	2019	2020
Social Projects and Investments	186	204	233
Anti-Corruption and Bribery	13	18	26
Corporate Social Responsibility Awards	1	2	5
Citizen Satisfaction	9	10	16
Consumer Complaint Mechanism	29	26	30
Supplier Selection	1	3	3
Compliance with Corporate Governance	15	20	30
Peace, Justice and Strong Institutions	52	62	62
TOTAL	306	345	405

Table 30. *Natural Capital*

NATURAL CAPITAL			
	2018	2019	2020
Environmentally Friendly Initiatives	18	22	38
Renewable Energy	19	23	27
Environment Awards	5	2	12
Sustainable cities and communities	117	149	181
TOTAL	159	196	258

Table 31. *Human Capital*

HUMAN CAPITAL			
	2018	2019	2020
Wages	0	25	38
Occupational Health and Safety	31	29	25
Rights of Women Employees	1	7	15
The Right to Make Decisions and Participation	1	2	7
Performance Evaluation System	5	6	11
Vocational Training	29	26	27
Youth Training Support	0	1	2
TOTAL	67	96	125

Table 32. Intellectual Capital

INTELLECTUAL CAPITAL			
	2018	2019	2020
Total Number of Patents	5	10	13
Implied Knowledge, Systems and Protocols	12	26	33
TOTAL	17	36	46

Figure 1 *Social Performance Model*

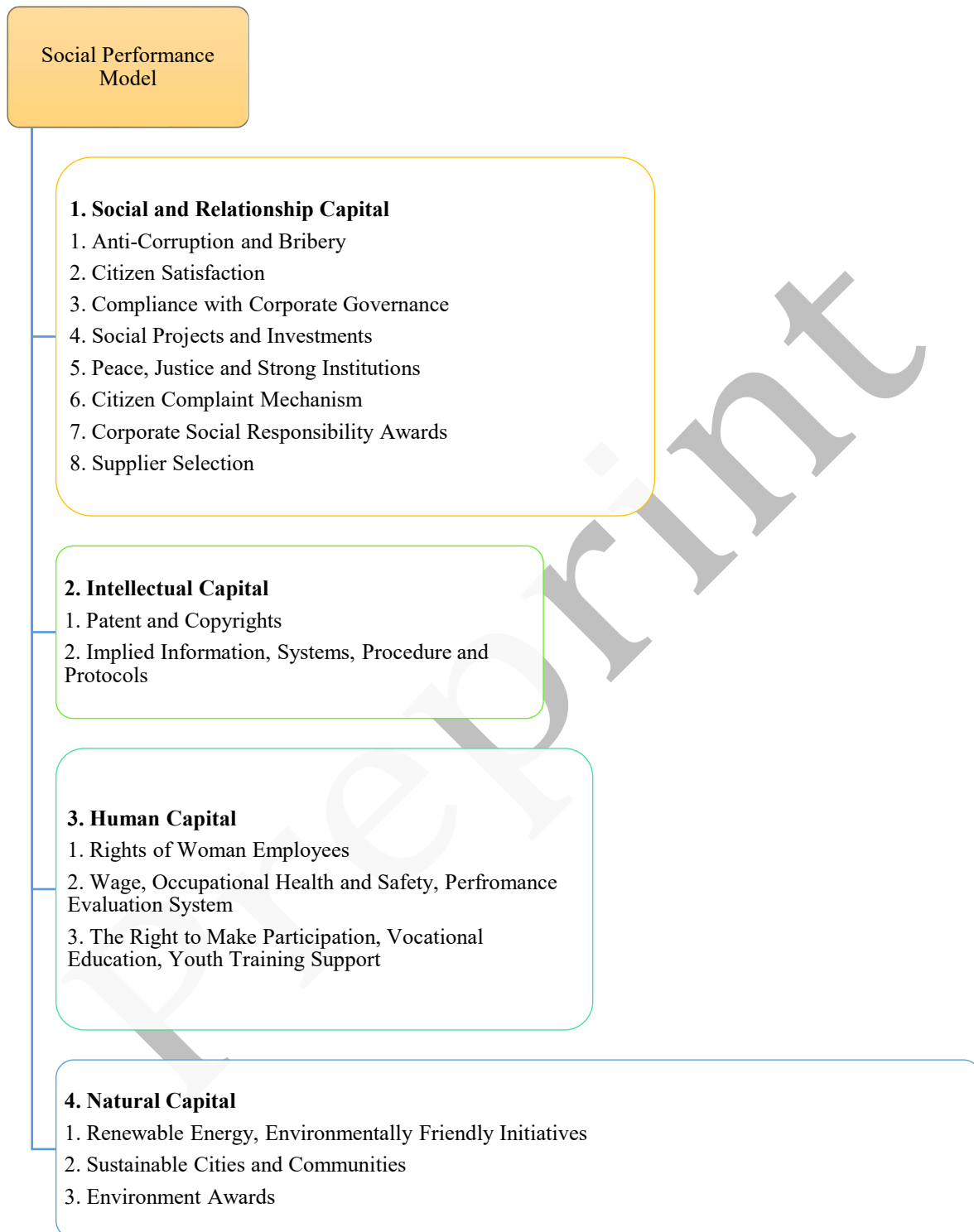


Figure 2 *Financial Performance Model*

