

Foreword

Sidrea International Workshop Proceedings on Qualitative Research in Intangibles, Intellectual Capital and Integrated Reporting Practices. Opportunities, Criticalities and Future Perspectives

Over the last few decades, research on measuring, managing, and reporting intangibles and intellectual capital (IIC) has developed into the core of the scholarly debate. Despite the interest shown in developing theory, the benefits attributed to measuring, managing and reporting IIC are not fully recognised in practice, thus leading to a call for more rigorous and performative research (Mouritsen, 2006; Dumay, 2012; Guthrie *et al.*, 2012). Adopting a performative approach implies studying the measurement, management and reporting of IIC ‘in action’, inside and among organizations, to understand how knowledge resources such as people, processes and relationships are mobilised and activated to create value.

Qualitative methods, such as case studies, interviews and observations are particularly suited to the investigation of IIC in action because they allow researchers to study the complex dynamics within companies and among organizations. Additionally, researchers can also help implement IIC practices by using interventionist research, which uses case studies and qualitative methods to investigate IIC *in situ* and help fill the gap between theory and practice (Dumay & Baard, 2017). Thus, IIC research that looks both inside and outside the organization continues to develop new insights into how organizations create value.

The Dipartimento di Studi Aziendali, University of Roma TRE and the Dipartimento di Management, Università Politecnica delle Marche, with the support of the Società Italiana dei Docenti di Ragioneria e di Economia Aziendale (SIDREA) are pleased to have organised the SIDREA

International Workshop (SIW): *Qualitative Research in Intangibles, Intellectual Capital and Integrated Reporting Practices: Opportunities, Criticalities and Future Perspectives*, held in Rome on July 11, 2018.

This workshop continues the Università Politecnica delle Marche - Università Roma TRE SIW tradition that began studying Intangibles, Intellectual Capital and Integrated Reporting in 2014.

This SIW Proceedings book aims to explore the opportunities, criticalities and future perspectives offered by qualitative methods with specific reference to the research on Intangibles, Intellectual Capital and Integrated Reporting.

Participants of the SIW interacted with Italian and foreign faculty members and had the opportunity to present and discuss their research projects with two scholars who are leading researchers in the topics addressed in the workshop: Prof John C. Dumay and Dr. Vicki Baard from Macquarie University, Sydney.

This book entails the full papers or the extended abstracts of the research projects presented in Rome, revised and updated in light of the suggestions received during the SIW and after the reviews made by the two official discussants above-mentioned.

Prof. Maria Serena Chiucchi
Università Politecnica delle Marche

Prof. Paola Demartini
Roma Tre University