**ABSTRACT**

A model of business communication currently used by companies, based on the financial statements and a number of satellite different themed reports, turns out to be unsatisfying towards high stakeholders’ demands for information. Stakeholders expect environmental, social and corporate governance indicators enclosed in the financial and non-financial information, in a form that provides a complete, consistent, clear, comparable and reliable picture of the corporates’ achievements. Therefore, in this article we analyze whether the Integrated Report (IR) could become a cross-border communication tool of business, which would satisfy the internal and external global environment needs. For this purpose, in the light of the differences in understanding of business responsibility for society between countries on each side of the Atlantic, the “pros” and “cons” of Integrated Reports are considered and the willingness of the business environment on this new form of communication is examined.