

Optimising Financial Reporting with Power BI and Microsoft Fabric: Opportunities for Integrated Sustainability Reporting

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Abstract

Business intelligence (BI) systems are increasingly used in organizations to support decision-making based on data and to improve financial reporting. At the same time, companies today face increasing pressure from top level management and stakeholders to be more transparent not only about financial results but also about environmental, social, and governance (ESG) impacts. In the European Union, sustainability reporting has become especially important because of new regulations such as the Corporate Sustainability Reporting Directive (CSRD), which encourages organizations to combine financial and non-financial information in their reporting.

This paper studies how optimised business intelligence platforms can help support both financial and sustainability reporting. The research is based on a case study where a prototype reporting solution was developed using Microsoft Power BI and Microsoft Fabric. The prototype connects data from several organizational systems and allows automated financial reporting through interactive dashboards, centralized data models, and role-based access for users.

The results indicate that optimised BI platforms can improve the speed, transparency, and flexibility of financial reporting processes. At the same time, the system architecture opens the question of whether BI-based reporting platforms could be extended to integrate sustainability indicators and ESG metrics. This raises an important discussion about how existing financial reporting systems could be expanded to support sustainability reporting in organizations. However, some limitations still exist, especially related to data quality, standardization and regulatory requirements.

These findings suggest that sustainability-oriented managers may consider optimised BI platforms as a potential infrastructure for integrating financial and ESG data in organizational reporting processes, thereby supporting more transparent sustainability reporting and facilitating alignment with emerging regulatory requirements, although challenges related to data quality, standardization, and compliance remain.

Keywords: Business Intelligence, Sustainability Reporting, Integrated Reporting, ESG, Power BI, Microsoft Fabric.