

BICM Research Seminar 44

We cordially invite you to join our research seminar and contribute to share academic excellence. Please note the following specifics about the upcoming seminar.

Paper details	
Title	Readability and sentiments of annual financial reports: A natural language processing and machine learning based approach for interpretable textual analytics
Authors	Dr. Muhammad Saifuddin Khan Professor Department of Finance University of Dhaka, Bangladesh
	Dr. Ruhul Amin Assistant Professor of Computer and Information Science Fordham University, New York, USA
	Dr. Ibrahim Siraj Associate Professor of Accounting and Finance Long Island University, New York, USA
	Dr. Tamanna Islam Assistant Professor Bangladesh Institute of Capital Market
Presentation details	
Presenter researcher	Dr. Ibrahim Siraj
Date	18 May 2025 (Sunday)
Time	10:00 – 11:30 AM
Venue	BICM Multipurpose Hall
Expected Participants	Faculty Members of BICM & Invited Guests
Discussants	Dr. Muhammad Shahin Miah, CPA Associate Professor Department of International Business University of Dhaka
	Dr. Mohammad Anamul Haque Assistant Professor Department of Statistics Shahjalal University of Science and Technology

About the Presenter

Dr. Ibrahim Siraj is an Associate Professor of Accounting and Finance at Long Island University. He graduated from the University of Dhaka. Then he earned a Master's degree from the University of New Orleans. He completed his PhD from the same institute. His primary research interests encompass financial accounting and auditing. Mr. Siraj's research has been published in several reputed peer-reviewed journals.

The paper abstract is given below. If you have any questions regarding the seminar or you wish to present a paper or invite a guest researcher, please do not hesitate to contact S. M. Kalbin Salema, Assistant Professor, BICM at kalbin@bicm.ac.bd.

Readability and sentiments of annual financial reports: A natural language processing and machine learning based approach for interpretable textual analytics

Dr. Muhammad Saifuddin Khan¹, Dr. Ruhul Amin², Dr. Ibrahim Siraj³ & Dr. Tamanna Islam⁴

Abstract

This is the first study on characteristics and patterns of textual reports of listed companies in Bangladesh capital market. Initial investigation reveals that a considerable number of reports are not even machine readable. Overwhelming use of images and random use of nonreadable textual features severely erode readability features. Average readability score is negative for all sectors except two. Moreover, over the years of 2020 to 2023, readability shows a declining trend. Similarly, there is a decreasing trend in positive sentiment in texts. Our network analysis, based on unsupervised machine learning algorithms, suggests interesting pattern of text similarity between otherwise distinct sectors. Our study should provide important implications for regulators, practitioners, and academicians.

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