
BICM Research Seminar 32

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Paper details	
Title	Why are Japanese Companies Publishing Integrated Reports? Perceiving through the Lens of Institutional Theory
Author	Md. Tapan Mahmud, PhD Associate professor Department of Accounting & Information Systems Bangladesh University of Professionals
Presentation details	
Presenter researcher	Md. Tapan Mahmud, PhD
Date	27 February 2024 (Tuesday)
Time	11:30 AM – 12:30 PM
Venue	BICM Multipurpose Hall
Expected Participants	Faculty Members of BICM & Invited Guests
Discussant	Mr. Md. Nojibur Rahman Chairman, Capital Market Stabilization Fund & Former Principal Secretary to the Honorable Prime Minister of Bangladesh

About the Presenter

Dr. Md Tapan Mahmud earned bachelor's and master's degrees from the Department of Accounting & Information Systems of the University of Dhaka. He was awarded the Dean's Honor and Merit Awards for his master's degree achievement. Later, he secured the prestigious MEXT scholarship from the Japanese Embassy of Bangladesh to pursue his Ph.D. at Kyushu University. While earning his degree, he was granted a Research Excellence Award from the Japanese Association for International Accounting Studies. He is an associate professor at the Department of Accounting & Information Systems at Bangladesh University of Professionals. His research and teaching interests hover around the ideas of sustainability, accountability, governance, ethics, and accounting education. Dr. Tapan believes that accounting is misunderstood as a 'number-crunching' discipline and has huge potential to influence numerous social indicators positively. He is working diligently to transform 'accounting-academia' to 'accountability-academia' pursuing his belief.

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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 communicate S. M. Kalbin Salema, Assistant Professor, BICM at kalbin@bicm.ac.bd.

Why Are Japanese Companies Publishing Integrated Reports? Perceiving through the Lens of Institutional Theory

Md. Tapan Mahmud, PhD¹

Abstract

The motivations for publishing corporate social reports (CSRs) or integrated reports (IRs) are popularly explained from a rational angle, led by the idea of legitimacy management or greenwashing. However, this study aims to identify the motivation of the Japanese IR publishers through a theory-based thematic analysis by considering an irrational motivational angle utilizing three isomorphic mechanisms of the institutional theory. Findings suggest that the strength of coercive mechanisms in explaining the motivation of the Japanese IR publishers is low, whereas normative and mimetic mechanisms have the strongest and most moderate force in rationalizing the same, respectively. These mechanisms are largely based on the sources of irrational motivation; however, the rational one, that is, legitimacy-based motivation of IR preparers can be directly tied up to mimetic isomorphism and indirectly to the other ones. This study adds value by offering an institutional framework for dissecting the motive of IR publishers; potential beneficiaries of this output are the researchers and framework setters of the CSR domain.

¹ Bangladesh University of Professionals