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| Abstract |
| Now a days stakeholders’ demand for forward looking corporate reporting that includes both financial and non-financial information in a single frame which creates a path for new form of reporting called integrated reporting (IR). Firms around the world are increasingly embracing IR to enhance the extent and quality of corporate reporting to create value in the business. The purpose of this study is to find the impact of integrated reporting practices in pharmaceutical sectors of Bangladesh listed in Dhaka Stock Exchange from 2018 to 2020 and to explore the determinants of IR disclosure. This study applies the discourse analysis as an approach in exploring the narratives of annual reports. Aristotle’s rhetoric framework, as used by Higgins and Walker (2012), is applied to classify data into three categories: logos (appeal through reasoning), pathos (appeal through emotions) and ethos (appeal through credibility). Findings shows that integrated thinking, connectivity and stakeholder engagement into business strategies and business models are the major determinants of integrated reporting disclosure in pharmaceuticals. This study contributes to the existing literature by providing the significant parameters in disclosing multiple capitals and provides valuable insights to the International Integrated Reporting Council (IIRC) in establishing the IR framework as a global reporting norm in practice. |
| Sustainable Development Goal(s) (SDG) |
| Decent Work and Economic Growth |