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| Abstract |
| This paper relies on a critical review of the literature on integrated reporting practices and sustainability reporting. Indexed journals are reviewed, and evidence is drawn to develop a model examining possible determinants of integrated reporting in annual reports. For this, total 10(ten) banks are taken into consideration from 2012 to 2016. Analyzing financial statements of those banks through their annual reports provides some insightful disclosure about three bottom lines (social, environmental and economic) and finding of the study suggests that very few banks have taken initiatives to disclose such information in their annual reports in the form of sustainability and integrated reporting. The study considers the guidelines issued by the Institute Chartered Accountants of Bangladesh (ICAB) in the form of ‘integrated Reporting Checklist’, which is in congruence with the integrated reporting framework protopype issued by the International Reporting Council (IIRC). |
| Sustainable Development Goal(s) (SDG) |
| Peace, Justice, and Strong Institutions |