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CPA-Canada Accounting and Governance Research Centre RESEARCH SEMINAR SERIES

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Ataur is a Professor in Accounting. He re-joined the Sheffield University Management School in April 2018 having previously been Professor in the Department of Accounting at Aston University where he also served as the Head of the Department and member of the Senior Management Team of the Aston Business School. Before that he was an Associate Professor at the University of Chittagong, Bangladesh. At Sheffield he is a member of the Accounting and Financial Management Division located within the Management School. He held visiting positions and taught at the universities of Toulouse (France), Regensburg (Germany) and De los Andes (Colombia). His editorial positions include former Editorship of *Advances in Environmental Accounting and Management*, Associate Editorship of *Accounting Forum* and Advisory Board Memberships in *Accounting, Auditing and Accountability Journal*, *Critical Perspectives on Accounting and Business Ethics: A European Review*. His Google Scholar H Index is 18 and has over 2100 citations. His principal research interest lies in the area of social and environmental accounting from the context of developing countries such as Bangladesh, India and Vietnam. His work in this area has led to a number of international large project collaborations funded by the British Council, British Academy and CIMA. He has presented his research in leading international conferences and workshops in various countries. His research papers have appeared in the leading international journals in the field such as *Work, Employment and Society*., *Auditing and Accountability Journal*, *Journal of Business Ethics*, *Critical Perspectives on Accounting*, *Accounting Forum*, *Managerial Auditing Journal* and *Advances in Accounting*.

Topic: «Corporate Social Responsibility (CSR) and its Reporting: Views from Leading Mainland Chinese Companies»

Abstract:

In an influential paper Matten and Moon (2008) noted four institutional pre-requisites for corporate social responsibility (CSR) – functioning market, multi-party democratic state, civil society and neither of these institutions capture or being captured by the market actors. While this observation was made from a Western perspective and since then has been re-visited by Hofman et al. (2017), it is debatable to what extent all of these CSR pre-requisites can be met in the rather unique context of China described as ‘authoritarian capitalism’. However, in spite of the above noted scepticism, Hofman et al. (2017) observed that “...there has been something of a CSR boom in China in the last decade” (p.653). The number of Chinese CSR reports has increased from only 11 in 2004 to over 1710 in 2016 (Hofman et al. 2017). This rather significant development deserves appropriate scholarly attention. It is in this background that we examine in this paper how CSR is perceived by the Chinese managers and why there is a significant rise of Chinese CSR reports. While most of the previous Chinese CSR research mostly resorted to secondary data based quantitative analysis (Yang et al. 2015), in this paper we adopted a qualitative interview based method to capture the complexities and nuances of the unique Chinese context. From an institutional perspective, we discuss how emerging CSR practice is shaped via the support and mediation of the State, leading to authoritarian CSR.

TIME: 10 a.m. – 11:30 a.m., Thursday, June 28, 2018

PLACE: Desmarais Building, Room 6160

RSVP Required - contact Kathy Cunningham at CPA-Canada AGRC for more info

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