DR. ATAUR RAHMAN BELAL *FCCA FHEA*

SHORT PROFILE

I started my career with KPMG Bangladesh in 1990 and worked there as a trainee accountant (1990-1993) and later as a part-time consultant (1994-1997). In January 1994 I joined in Chittagong University, Bangladesh as a full-time lecturer in accounting. Within one year in January, 1995 I was promoted to the post of Assistant Professor because of my excellent performance. After that I worked in Sheffield University Management School for over three years (1999-2002) as a part-time tutor. I left Sheffield in 2003 to take up my current full-time position at Aston Business School. My principal research interest lies in the area of social and environmental accounting. I have presented my research in leading international conferences and workshops in various countries. My research papers have appeared in the leading international journals in the field such as *Accounting, Auditing and Accountability Journal*, *Journal of Business Ethics*, *Critical Perspectives on Accounting and Advances in Accounting*. My teaching interest includes social and environmental accounting, financial accounting and international accounting.

QUALIFICATIONS AND MEMBERSHIPS

- Ph.D., 2004, UNIVERSITY OF SHEFFIELD, UK
- PCHE, 2002, UNIVERSITY OF SHEFFIELD, UK
- MBA, 1998, UNIVERSITY OF WALES, CARDIFF, UK
- M.COM. , 1990, UNIVERSITY OF CHITTAGONG, BANGLADESH
- B.COM. (HONS.), 1989, UNIVERSITY OF CHITTAGONG, BANGLADESH

Academic memberships

- Fellow Member, Higher Education Academy, UK [Since 2007]
- Member, Centre for Social and Environmental Accounting Research (CSEAR), University of St. Andrews, UK. I have served as Chair of the Sub-committee on CSR in Emerging Economies, of the Executive Council of CSEAR [2006-2012].
- Member, British Accounting and Finance Association (BAFA) and European Accounting Association (EAA) [On-going].

Professional memberships

- Fellow Member (FCCA), Association of Chartered Certified Accountants (ACCA), UK
- Fellow Member (FCA), Institute of Chartered Accountants of Bangladesh (ICAB)
- Fellow Member (FCMA), Institute of Cost and Management Accountants of Bangladesh (ICMAB)

RESEARCH INTERESTS

- Social, ethical and environmental accounting in developed and developing countries
- Adoption of international financial reporting standards in emerging economies and third world countries
- Accounting Education

Current Research

My current research focuses on corporate social responsibility [CSR] reporting from the context of developing countries. In particular, my interest is to find out why Bangladeshi managers started to disclose social and ethical information and also what are the attitudes of different Bangladeshi stakeholder groups towards this new phenomenon? Currently I'm extending my work to CSR reporting in BRICs [Brazil, Russia, India and China].

RESEARCH FUNDING & PUBLICATIONS

Research Funding

- Belal, Ataur (with Stuart Cooper and Prasanta Dey), (£40,000) Climate Change Issues and environmental performance of Small and Medium-sized Enterprises in India and the UK. Awarded by British Council, UK. Date awarded 12/03/2012 [for 2 years].

- Belal, Ataur (with Reiner Grundmann and Prasanta Dey), (£14,300) Corporate Climate Change reporting and the media in BRICs. Awarded by Aston University, UK. Date awarded August 2009 [for 1 year].
- Belal, Ataur (Principal Investigator) (with Stuart Cooper and Prasanta Dey), (£45,000) Corporate Reporting & Embeddedness of Environmental and Climate Change Issues in Bangladesh. Awarded by British Council, UK. Date awarded 12/03/2009 [for 3 years].
- 5th APIRA 2007 Research Fund based in New Zealand [NZ$ 3000] for my research work on CSR Reporting.
- 2008 Aston Business School's Internal Fund [£1000] for the project on "Corporate Social Responsibility (CSR) reporting in a multinational subsidiary in Bangladesh: A Case Study".
- 2007 British Academy's Conference Funding [£800] for the attendance of 5th APIRA Conference in New Zealand.
- Sheffield University Management School Grant (2000 – 2002) for undertaking doctoral work on corporate social reporting. One paper arising from the project has already been published in the refereed journal Corporate Social Responsibility and Environmental Management and another paper in Accounting, Auditing and Accountability Journal (see below). Several conference presentations were made from the materials arising from the project (see below).

Book

"Corporate Social Responsibility (CSR) Reporting in Developing Countries: The Case of Bangladesh", 2008 Ashgate Publishers, UK. **978-0-7546-4588-7** **http://www.ashgate.com**

Book Chapters

Belal, A. R., & Lubinin, V. 2008. Corporate social disclosures (CSD) in Russia. In S. O. Idowu, & W. L. Filho (Eds.), ***Global Practices of Corporate Social Responsibility***. Berlin: Springer Verlag.

Bahia, S., Belal, A. R., & Khan, N. A. 2009. Corporate Social Disclosure of Supply Chain Issues: A Focus on Selected Global Companies. In P. Maiti (Ed.), ***Corporate Social Responsibility: Critiques, Policies and Strategies***, Vol. 2: 133-151. Jodhpur, India: Sharda Publishing House.

Selected Articles in Refereed Academic Journals

Khan, N. A., & Belal, A. R. 1999. The Politics of the Bangladesh Environmental Protection Act. ***Environmental Politics***, 8(1): 311-317. [Not in ABS]

Solaiman, M., & Belal, A. R. 1999. An account of the sustainable development process in Bangladesh. ***Sustainable Development***, 7(3): 121-131. [Not in ABS]

Belal, A. 2000. Environmental Reporting in Developing Countries: Empirical Evidence from Bangladesh. ***Eco-Management and Auditing***, 7(3): 114-121. [ABS 1*]

Belal, A. 2001. A Study of Corporate Social Disclosures in Bangladesh. ***Managerial Auditing Journal***, 16(5): 274-289. [ABS 1*]

Belal, A. R. 2002. Stakeholder accountability or stakeholder management: a review of UK firms' social and ethical accounting, auditing and reporting (SEAAR). ***Corporate Social Responsibility and Environmental Management***, 9(1): 8-25. [ABS 1*]

Belal, A. R., & Owen, D. 2007. The Views of Corporate Managers on the Current State of, and Future Prospects for, Social Reporting in Bangladesh: An Engagement Based Study. ***Accounting, Auditing & Accountability Journal***, 20(3): 472-494. [ABS 3*]

Belal, A., & Momin, M. 2009. Corporate Social Reporting (CSR) in emerging economies: A review and future direction. ***Research in Accounting in Emerging Economies***, 9: 119-143. [Not in ABS]

Belal, A., Kabir, M. R., Cooper, S., Dey, P., Khan, N., Rahman, T., & Ali, M. 2010. Corporate Environmental and Climate Change Disclosures: Empirical Evidence From Bangladesh. ***Research in Accounting in Emerging Economies***, 10: 145-167. [Not in ABS]

Belal, A., & Roberts, R. 2010. Stakeholders' Perceptions of Corporate Social Reporting in Bangladesh. ***Journal of Business Ethics***, 97(2): 311-324. [ABS 3*]

Belal, A. R. 2011. Students' perceptions of Computer Assisted Learning: an empirical study. ***International Journal of Management in Education,*** 5(1): 63-78. [Not in ABS]

Belal, A. R., & Cooper, S. 2011. The Absence of Corporate Social Responsibility Reporting in Bangladesh. ***Critical Perspectives on Accounting***, 22 (8): 654-667. [ABS 3*]

Wagiciengo, M., & Belal, A. (2012). Intellectual Capital Disclosures by South African Companies: A Longitudinal Investigation. ***Advances in Accounting***, 28(1): 111-118. [ABS 2*]

Sharmin, S., Khan, Niaz & Belal, A, 2013. Corporate Community Involvement In Bangladesh: An Empirical Study. **Corporate Social Responsibility and Environmental Management.** Forthcoming [ABS 1*]

Invited Presentations/Key Notes in various universities/conferences

Belal, A., Kabir, M. R., Cooper, S., Dey, P., Khan, N., Rahman, T., & Ali, M. 2010. Corporate Environmental and Climate Change Disclosures: Empirical Evidence From Bangladesh. Rouen Business School, France, 31st March, 2010.

Belal, A. 2011. Social and Environmental Accounting in Emerging and Less Developing Economies: An Update. South American Conference on Social and Environmental Accounting Research, University of Sao Paulo, Brazil, 25-26 July, 2011.

Proceedings from Scholarly Meetings (conferences)

''The rise and fall of corporate social responsibility reporting in a multinational subsidiary in Bangladesh: a longitudinal case study'' ***Interdisciplinary Perspectives on Accounting [IPA] Conference,*** 11-13 July, 2012, Cardiff, UK [With Owen, D.]

''Corporate social responsibility reporting in a multinational subsidiary in Bangladesh: a longitudinal case study'' ***Critical Perspectives on Accounting Conference,*** 10-12 July, 2011, Florida, USA and ***British Academy of Management Conference***, 13-15 September, 2011, Aston University, Birmingham, UK. [With Owen, D.]

"A Longitudinal Case Study of Social Reporting in Islami Bank Bangladesh Limited", ***British Accounting and Finance Association Conference*** 12-14 April 2011, Aston, UK. [With Abd-Elsalam, Omneya and Nizamee, Sardar]

"A Longitudinal Case Study of Social Reporting in Islami Bank Bangladesh Limited", ***Third World Business Ethics Forum***, Macau, 27-28 October, 2010. [With Abd-Elsalam, Omneya and Nizamee, Sardar]

"Corporate Environmental and Climate Change Disclosures: Empirical Evidence From Bangladesh", ***British Accounting Association Conference*** 30 March-1 April 2010, Cardiff, UK. . [With Kabir, M. R., Cooper, S., Dey, P., Khan, N., Rahman, T., & Ali, M]

"Intellectual capital disclosures by South African companies: a longitudinal investigation", ***British Accounting Association Conference*** 30 March-1 April 2010, Cardiff, UK and ***33rd European Accounting Association Annual Congress***, Istanbul, Turkey, 19-21 May 2010 Conference 30 March-1 April 2010 [With Maina Wagiciengo].

"The Views of Selected NGOs on Corporate Social Disclosures in Bangladesh", ***Ninth Interdisciplinary Perspective on Accounting (IPA 2009) Conference***, 9-11 July, 2009, Innsbruck, Austria. [With Momin, M]

"Absence of Corporate Social Reporting (CSR) in Bangladesh: A Research Note", ***5th APIRA Conference, 8-10 July 2007***, Auckland, New Zealand [With Cooper, S.]

"Stakeholders' Perceptions of CSR in Bangladesh", ***Eighth Interdisciplinary Perspective on Accounting (IPA 2006) Conference***, 10-12 July, 2006, Cardiff, UK.

"The views of corporate managers on the current state of, and future prospects for, social reporting in Bangladesh: an engagement based study", ***4th APIRA Conference,*** 4-6 July, 2004, Singapore. [With Owen, D.]

"The current state of Social and Ethical Accounting, Auditing and Reporting (SEAAR) in the UK: an overview", ***The 2000 Business Strategy and the Environment Conference,*** Sept, 18-19, 2000, Leeds: ERP Environment, Pp.57-65.

Conference Presentations

"A Longitudinal Study of Intellectual Capital Disclosures in Islami Bank Bangladesh**"**, 5th Asian Business Research Conference, Dhaka, Bangladesh 23 – 24 December, 2011 [With Ali, M.]

''Corporate social responsibility reporting in a multinational subsidiary in Bangladesh: a longitudinal case study'', ***International Congress of Social and Environmental Accounting, Centre for Social and Environmental Accounting Research (CSEAR)***, University of St Andrews, 1-3 September 2010.

" Corporate Social Reporting (CSR) in Emerging Economies: A Review and Future Direction " ***First South American Conference on Social and Environmental Accounting Research,*** Federal University of Rio De Janeiro, Brazil, 27-28 July 2009. [With Momin, M]

"The Views of Selected NGOs on Corporate Social Disclosures in Bangladesh", ***Ninth Interdisciplinary Perspective on Accounting (IPA 2009) Conference***, 9-11 July, 2009, Innsbruck, Austria. [With Momin, M]

''Corporate social responsibility reporting in a multinational subsidiary in Bangladesh: a case study proposal'' ***International Congress of Social and Environmental Accounting, Centre for Social and Environmental Accounting Research (CSEAR)***, University of St Andrews, 3 -5 September 2008.

"Absence of Corporate Social Reporting (CSR) in Bangladesh: A Research Note", ***5th APIRA Conference, 8-10 July 2007***, Auckland, New Zealand and ***European Critical Accounting Symposium, 18-20th July 2007***, Glasgow, UK. [With Cooper, S.]

"Stakeholders' Perceptions of CSR in Bangladesh", ***CSR in Asia Conference,*** Kuala Lumpur, April, 2006 and ***Eighth Interdisciplinary Perspective on Accounting (IPA 2006) Conference***, Cardiff, July, 2006.

"Corporate Social Reporting (CSR): A review with particular reference to developing countries", ***Centre for Social and Environmental Accounting Research (CSEAR) Summer School***, University of St Andrews, September 2005 and FOURTH INTERNATIONAL CONFERENCE ON ENVIRONMENTAL, CULTURAL, ECONOMIC AND SOCIAL SUSTAINABILITY Universiti Malaysia Terengganu, Malaysia, 4-7 January 2008.

"Undergraduate Students' Perceptions of EQL – a computer-assisted learning courseware" ***British Accounting Association - Special Interest Group in Accounting Education Annual Conference***, Aberdeen, 25-27 May, 2005.

"An exploration of the absence of corporate social disclosures in Bangladesh", ***Centre for Social and Environmental Accounting Research (CSEAR) Summer School***, Dundee, September 2004. [With Cooper, S.]

"The views of corporate managers on the current state of, and future prospects for, social reporting in Bangladesh: an engagement based study", ***4th APIRA Conference, 2004***, Singapore. [With Owen, D.]

"Stakeholders' Perceptions of corporate social disclosures in Bangladesh", ***Centre for Social and Environmental Accounting Research (CSEAR) Summer School***, Dundee, September 2003.

"Managerial Perceptions of corporate social disclosures in Bangladesh", ***Centre for Social and Environmental Accounting Research (CSEAR) Summer School***, Dundee, 9 -11 September 2002.

"An analysis of corporate social disclosures in Bangladesh", ***Centre for Social and Environmental Accounting Research (CSEAR) Summer School***, Glasgow, 17-19 September 2001.

"The current state of Social and Ethical Accounting, Auditing and Reporting (SEAAR) in the UK: an overview", ***The 2000 Business Strategy and the Environment Conference***, Leeds, 18 and 19 September, 2000.

"The current state of Social and Ethical Accounting, Auditing and Reporting (SEAAR) in the UK", ***Doctoral Colloquium of Sixth Interdisciplinary Perspective on Accounting (IPA 2000) Conference***, Manchester, July 10-12, 2000.

Publications in professional journals

"Independence of cost auditors in Bangladesh", ***The Cost and Management,*** Jan-Feb 2002.

"Social Audit: The Rise of A New Profession?", ***The Journal of Business and Society,*** Vol.1, No.1, Pp.43-47.

"EPS Reporting in Bangladesh", ***The Cost and Management,*** July-Aug 2000, Pp.16-20.

" Corporate Social Reporting in Bangladesh", ***Social and Environmental Accounting (U.K.),*** Vol.19 No.1, 1999, Pp. 8-12.

"Towards a suitable exchange rate system", ***The Cost and Management***, Sep-Oct 1999, Pp.21-23.

"Social and Environmental Disclosures in Perspective", ***The Cost and Management***, March-April 1999, Pp. 10-14.

"Corporate Take-over and Mergers: Theory and Evidence", ***The Cost and Management,*** Nov.-Dec. 1998, Pp. 8-10.

"Environmental Auditing: A New Dimension in the Field of Auditing", ***The Bangladesh Accountan****t*, April-June 1997, Pp.90 - 102.

"Green Reporting Practices in Bangladesh", ***The Bangladesh Accountant***, Jan-March 1997, Pp. 107-115.

"Green Marketing: A New Marketing Paradigm", ***The Management Accountant (India)***, October 1996, Pp.723-728 (Jointly with Bhuiyan, S. M. Salamat Ullah).

"Disclosure of Accounting Policies in the Financial Statements of the Public Limited Companies in Bangladesh", ***The Cost and Management,*** Sept-Oct. 1996, Pp. 14-17 (Jointly with Muttakin M.B.).

"Evaluation of Receivable Management In Private Sector Steel and Engineering Mills in Chittagong - A Case Study", ***The Cost and Management,*** Jan-Feb 1996, Pp.25-28 (Jointly with Solaiman).

"Financing of Working Capital in Public Sector Jute Manufacturing Enterprises in Bangladesh: An Empirical Analysis", ***The Cost and Management,*** May - June 1995, Pp.19-22 (Jointly with Solaiman).

"Accounting Tools for Marketing Managers", ***The Cost and Management,*** Nov-Dec1994, Pp.50-51.

"Disclosure in Corporate Reports: A Review with Special Reference to Bangladesh", ***The Cost and Management,*** Nov-Dec 1993, Pp.28-39.

"International Accounting Standards and The Accounting Institutes of Bangladesh", ***The Cost and Management,*** July-Aug 1992, Pp.44-48 (Jointly with Hye, M. A.).

"Value Added Tax", ***The Cost and Management***, Jan-Feb 1992, Pp.46-48.

TEACHING INTERESTS and SUPERVISION

As a member of Finance, Accounting and Law Group in the Aston Business School I'm currently teaching financial and international accounting at the undergraduate level and postgraduate levels.

In addition, I'm supervising two doctoral students working on the research themes of NGO accountability and corporate climate change accounting and reporting. I'm also engaged in supervising undergraduate [usually 3/4 students a year] and postgraduate students [usually 5/6 students a year].

My main teaching interest is in the areas of SOCIAL & ENVIRONMENTAL ACCOUNTING FINANCIAL ACCOUNTING and INTERNATIONAL ACCOUNTING.

I taught the following modules successfully at all levels of the undergraduate course in Sheffield University Management School (SUMS):

MGT 119 Introduction to Financial Accounting
MGT 102 Introduction to Management Accounting
MGT 211 Intermediate Management Accounting
MGT 301 Financial Accounting
MGT 302 Financial Reporting Theory (including social & environmental accounting)

At Aston I've successfully taught the following undergraduate and postgraduate modules:

BF 1101 Principles of Financial Accounting

BF 1162 Financial Accounting: an international perspective
BF 2211 Financial Accounting
BF 1169 International Accounting
BFM 221 Financial Statement Preparations
BFM 223 Sustainability Accounting and Accountability
BFM 236 Financial Accounting and Reporting

As part of Aston Business School's Internationalisation Programme in 2005 I delivered a course on International Accounting to a group of postgraduate students at the University of Toulouse, France. I also delivered the same course in 2008 at the University of Regensburg, Germany. During the period of 1994-1997 I've also taught at the University of Chittagong, Bangladesh.

In addition to that I have worked as an online instructor for Liverpool University's online MBA programme on the Financial Reporting module.

EXTERNAL EXAMINATION

I have worked as an external examiner for doctoral theses in the UK and abroad.

JOURNAL INVOLVEMENT

Associate Editor, Accounting Forum [ABS 3*]
Lead Guest Editor, Accounting Forum [ABS 3*] **Special Issue on** "Social and Environmental Accounting and Reporting in Emerging and Less Developed Countries". Other Editors: Dr. Stuart Cooper [Aston University, UK] and Dr. Robin Roberts [University of Central Florida, USA]. This special issue is due to be published in 2013.

I'm on the editorial board of the following journals:

- Issues in Social and Environmental Accounting
- Journal of Financial Reporting and Accounting

Ad hoc Academic Reviewer for the following journals:

- Accounting, Auditing and Accountability Journal
- Journal of Management Studies
- Journal of Business Ethics
- Critical Perspectives on Accounting
- The British Accounting Review
- Accounting Forum
- Accounting Education: An International Journal
- Research in Accounting in Emerging Economies

- Journal of Applied Accounting Research
- Journal of Islamic Accounting and Business
- Corporate Social Responsibility and Environmental Management.

CONFERENCES AND WORKSHOPS

I have organised a workshop at Aston University on 14th March, 2012 titled "Aston Climate Change Workshop" which was attended by over 50 participants from the UK and abroad. In addition I have served on the scientific committees of conferences including 2nd North American CSEAR Conference, January, 2010 held in the University of Central Florida, USA.