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CONCEPTUALIZATION OF THE ADOPTION OF INTEGRATED REPORTING IN SRI LANKA: USE OF AN EXTENDED THEORY OF PLANNED BEHAVIOUR

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Abstract

The widespread use of Integrated Reporting (IR) as a new corporate reporting model has given rise to a strand of literature that explores its drivers from various levels. While macro-level and internal organizational drivers have been commonly researched, how the managers' perceptions and attitudes influence IR at a micro-level is largely unexplored. This is important as the role played by its senior management as corporate decision-makers either help or hinder IR adoption unlike other forms of voluntary corporate reporting practices. In order to address this gap, this study develops a conceptual model to examine how the managers' behaviour-based factors influence the intention to adopt IR by corporate entities. The theory of planned behaviour is extended with the upper echelon theory with a view to providing a theoretical lens to understand how the managers' orientation moulds their beliefs regarding IR, which will in turn positively influence their intention to prepare integrated reports and consequently prepare reports. The conceptual model suggests that the top managers' level of education and experience impact their behavioural, normative and control beliefs which create attitudes, subjective norms and perceived behavioural controls. These belief-based factors will eventually generate an intention to adopt IR and resulted behaviour of preparing IR.

Keywords: behaviour-based factors, decision making, integrated reporting, theory of planned behaviour, upper echelons theory