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Corporate-NGO Collaboration and CSR Disclosure – The Moderating Role of Corporate Profitability

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Corporate-NGO Collaboration and CSR Disclosure – The Moderating Role of Corporate Profitability

Abstract

Purpose: This research investigates the influence of corporate-NGO collaborations on corporate social responsibility (CSR) disclosure measured in three different ways (i.e., extent, level and quality) in low-income developing economies. Additionally, it examines the moderating effect of corporate profitability in the relationship between corporate-NGO collaborations and CSR disclosure.

Design: This research uses multivariate regression analysis based on data collected from 201 non-financial firms listed on the Pakistan Stock Exchange (PSE).

Findings: The findings reveal that corporations with NGO partnerships are more likely to disclose CSR information, and provide high-quality information regarding workers, the environment, and community-related issues. Further, corporate profitability positively moderates the corporate-NGO collaborations and CSR disclosure relationship.

Research limitations: Research limitations are presented in the conclusion section.

Practical implications: The findings underline the crucial significance of NGOs and their associated normative isomorphism logics for CSR disclosure in low-income countries with weak law enforcement and relatively ineffective state institutions, which were previously believed to lack such institutions.

Originality: While some research has suggested that companies in developing countries perceive a significant pressure from NGOs to adopt social disclosure, no study has specifically explored how internally driven corporate-NGO collaboration (as opposed to external NGO activist pressures) promotes CSR disclosure specifically in developing economies.

KEYWORDS

Corporate Social Responsibility, CSR, CSR disclosure, NGOs, collaboration, sustainability reporting

1 | INTRODUCTION

The variability of CSR disclosure among enterprises, industries, and nations, its function in corporate accountability processes, and the debate over factors affecting CSR disclosure continue to attract scholarly interest (e.g. Tran & Beddewela, 2019; Mahmood & Uddin, 2021; Caliskan et al., 2021; Hussain et al., 2023). Scholarship on the determinants of CSR disclosure has largely examined the role of company attributes, corporate governance elements, ownership structure, corporate policies and concerns, regulatory pressures, government pressure, media concerns, and industry-level factors (cf. systematic reviews by Fifka, 2013, Ali et al., 2017; Ali et al., 2022). A few studies have examined the influence and role of non-governmental organizations (NGOs¹) on CSR disclosure (Deegan and Islam, 2014; Deegan and Blomquist, 2006), however, these studies have primarily focused on NGOs acting as external pressure groups through protests, while ignoring the NGOs' collaborative role in promoting the CSR disclosure agenda. A number of studies have pointed out that the role of corporate-NGO collaboration in promoting CSR disclosure in developing economies remains under-researched (Islam and Van Staden, 2018; O'Dwyer and Unerman, 2016).

Prior scholarship shows that external non-business stakeholders, including NGOs (Deegan and Islam, 2014; Islam and Deegan, 2008) and the media (Ali et al., 2017; Ali and Frynas, 2018), significantly influence corporate behavior, including CSR disclosure. Our focus on NGO collaborations aligns with other research on stakeholder concerns and CSR. NGO-corporate collaboration has received substantial attention in the management literature (e.g. Mandell, 1999; Rondinelli and London, 2003; Austin, 2000; Baur and Palazzo, 2011), with important contributions published in this journal (Jamali et al., 2011; Wadham and Warren, 2013), demonstrating that NGO-corporate collaboration has significantly contributed towards addressing specific social and environmental concerns, while encouraging social innovation. However, the influence of corporate-NGO collaboration on social and environmental transparency and disclosures is still under-explored (cf. Islam and Van Staden, 2018; Ali and Frynas, 2018). Prior research on social movements and organizations has centered on how NGOs influence companies' practices through pressure and partnerships (Kneip, 2013; De Bakker et al., 2013). However, these studies have not explored CSR disclosure.

Our study makes four contributions. First, it responds to calls for more research on the role of NGOs in leading sustainable development and the influence of external partnerships on CSR disclosure and its dimensions (Islam and Van Staden, 2018; O'Dwyer and Unerman, 2016; Ali and Frynas, 2018). Above all, Ali and Frynas (2018) called for research to encompass different dimensions/aspects of CSR disclosure in investigating the connection between organizations that encourage CSR and CSR disclosure. Our research responds to those calls by examining the influence of corporate-NGO collaboration on different dimensions of CSR disclosure including the environment, employees, and community disclosure.

¹ The varying activities of NGOs make it difficult to conceptualize their operations (Dugle et al., 2015). However, in this research, an NGO is considered as a non-profit organization formed by individuals or communities to address fundamental needs not met by the market or the state (Nzimakwe, 2008; Forkuor and Korah, 2022).

Second, our study aims to examine the role corporate-NGO collaboration plays in promoting disclosure related to social and environmental issues specifically in developing/emerging economies. In the past, scholars have often assumed that corporations in developing countries – especially low-income countries that lack CSR-supporting institutions – perceive little pressure for CSR disclosure from the public and other domestic actors (Belal and Cooper, 2011; Momin and Parker, 2013; Ali et al., 2017). As a result, empirical research in developing countries has largely failed to investigate the domestic internal drivers of disclosure. While some research has suggested that NGOs put pressure on firms in developing countries to adopt social disclosure (Islam and Deegan, 2008; Ali and Frynas, 2018), no study has specifically explored how internally driven corporate-NGO collaboration (as opposed to external NGO activist pressures) promotes CSR disclosure specifically in developing economies.

Third, going beyond previous disclosure studies (e.g. Islam and Deegan, 2008; Ali and Frynas, 2018; Ali et al., 2018), this research uses multiple measures of CSR disclosure (i.e., magnitude, breadth, and quality of CSR disclosure) in exploring the role of corporate-NGO collaboration and CSR disclosure. Our multi-dimensional CSR disclosure tool contains as many as 23 themes. This research design ensures greater robustness of our results.

Finally, given the notorious ambiguity of many existing scholarships that explored links between firm profitability and socially responsible behaviour, our disclosure tool provides insight regarding the moderating role of profitability in examining the link between NGO collaboration and CSR disclosure, which has rarely been explored as a moderator in the NGO-CSR disclosure relationship.

2 | LITERATURE REVIEW

The terms ‘CSR disclosure’, ‘corporate social reporting’ and ‘social and environmental disclosure’ are used interchangeably in the literature (see review papers by Ali et al., 2017, Ali et al., 2022). The varying definitions of CSR and its evolvement over time further complicate the matter of CSR disclosure (Bansal and Song, 2017; Dahlsrud, 2008; Donaldson and Preston, 2020). With respect to this paper, CSR is conceptualized as voluntary corporate initiatives that are: (a) distinct but interconnected with a firm’s financial interest and (b) intended to address socio-economic and/or environmental issues (Billetteau & Wilson, 2021). Specifically, CSR disclosure refers to voluntary sharing of information on social and environmental issues pertaining to the firm. CSR disclosures typically fall into three main categories environment, community and employees (Branco and Rodrigues, 2008; Hackston and Milne, 1996; Amran and Devi, 2008). In some countries such as France and China, government regulations require CSR disclosure for large companies (Knudsen et al., 2015; Marquis and Qian, 2014). Since CSR disclosures are unregulated in most countries, executives have considerable discretion over what information to disclose, and how the information is shared. CSR disclosures can be broad or specific, quantitative or qualitative, and may or may not be based on verifiable information (Hasseldine et al., 2005).

The majority of CSR disclosure research in developing/emerging economies has concentrated on a small sample of countries including Bangladesh, South Africa, Malaysia, and India (see review papers by Ali et al., 2022; Ali et al., 2023a). These studies indicate *inter alia* that companies in

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3 emerging economies prioritize employee related issues over community and environmental issues,
4 while companies in developed economies have prioritized environmental issues (Ali et al., 2017;
5 Ali et al., 2023b). The significant disparities in the social and environmental disclosures between
6 developed and developing economies (Ali and Frynas, 2018; Ali et al., 2022), as well as between
7 different developing economies (Qian et al., 2021; Thoradeniya et al., 2021), have been attributed
8 to differences in their political, legal, social, and governance contexts.
9

10 Studies on CSR disclosure in emerging countries such as Malaysia, Mauritius, and Hong Kong
11 have observed an increase in CSR disclosure over time (Mahadeo et al., 2011b; Gao et al., 2005;
12 Mbanyele et al., 2022; Ali et al., 2022; Khan and Lockhart, 2022; Ali et al., 2023a). This upsurge
13 has been connected to external coercive pressures rather than normative constraints in poor
14 countries (Ali et al., 2017; Khan and Lockhart, 2022; Ali et al., 2022; Liu et al., 2023; Ali et al.,
15 23a). It has been noted that external forces including foreign shareholders, international
16 purchasers, international media, and international monitoring agencies e.g. World Bank have
17 pushed the CSR reporting agenda in emerging economies. However, unlike in developed
18 economies, corporations in emerging economies have been assumed to face little public or
19 domestic government pressure to disclose CSR information (cf. reviews by Ali et al., 2018; Ali et
20 al., 2022). This leaves a significant gap in the literature because, as stated at the outset, most
21 disclosure studies neglect the impacts of internal drivers and normative pressures particularly those
22 that emerge from corporate collaboration with NGOs in providing CSR disclosures.
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26 NGO activities are influenced by numerous factors including donor orientation, political
27 orientation, and their vision and mission (Forkuor and Agyemang, 2018; Forkuor and Korah,
28 2022). NGOs are normally considered responsible for protecting the vulnerable and promoting
29 government policies and programs (Thomas, 1992; Forkuor and Korah, 2022). NGO activities
30 include *inter alia* advocacy, research and development, technical support, human resource
31 development, awareness campaigns, peacebuilding, conflict resolution, and livelihood monitoring
32 and evaluation (Asad and Kay, 2014; Forkuor and Korah, 2022). NGOs assist governments in
33 improving livelihoods and promoting a sustainable development agenda (Forkuor and Agyemang,
34 2018; Forkuor and Korah, 2022). In addition, NGO-corporate collaborations contribute towards
35 addressing sustainability in the private sector (Jamali et al., 2011; Wadham and Warren, 2013).
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39 40 **3 | STUDY CONTEXT**

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43 This study has been conducted in Pakistan, an emerging economy with a GDP per capita of \$6437
44 (The World Bank, 2023), grappling with social challenges like poverty, unemployment, illiteracy,
45 and weak law enforcement. Over the past seven decades, the country has focused on industrial
46 expansion and a market economy, resulting in annual growth rates of 5.89% and 5.50% in the
47 manufacturing and service sectors, respectively (PBS, 2022). Despite economic contributions,
48 many companies face allegations of engaging in environmentally harmful practices, substandard
49 working conditions, and low wages (Lund-Thomsen and Nadvi, 2010; Ali, 2014; Ali et al., 2023b).
50 Regulations, including the Factory Act 1934, Pakistan Penal Code 1860, and Environmental
51 Protection Act 1997, aim to guide environmental and workplace safety but suffer from poor
52 enforcement (Ali, 2014; Ali and Frynas, 2018).
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Regarding disclosure, Pakistan's regulatory emphasis has traditionally been on financial matters (Ali, 2014). To address social and environmental responsibility, the Securities and Exchange Commission of Pakistan (SECP) introduced a CSR order in 2009, lacking specificity on indicators and report format. The SECP revised the order in 2012, urging companies to adopt sustainable governance mechanisms. In 2019, the SECP mandated listed companies to formulate strategies and policies on environmental, social, and governance issues, and discuss them with the corporate board. In addition to the evolving sustainability governance regulations in Pakistan, companies are voluntarily collaborating with NGOs such as Worldwide Fund for Nature Pakistan (WWFP), Pakistan Centre of Philanthropy (PCP), United Nations Global Compact Pakistan (UNGCP) promoting a social and environmental protection agenda. Considering widespread interactions between corporations and NGOs in a developing country setting, Pakistan provides a compelling case to explore the connection between corporate-NGO collaboration and CSR disclosure.

4 | HYPOTHESIS DEVELOPMENT

4.1 | Corporate-NGO collaboration and CSR disclosure

Several relational theoretical perspectives – notably stakeholder theory, legitimacy theory and institutional theory – suggest in different ways that CSR disclosure is the outcome of societal pressures. Studies from the stakeholder perspective suggest that stakeholders – such as the media and NGOs – pressure organisations to adopt CSR disclosure (e.g. Elijido-Ten et al., 2010; Liesen et al., 2015). Studies from the legitimacy perspective suggest that organisations adopt CSR disclosure to gain social approval, or legitimacy, from society to avoid society's disapproval of its objectives, to gain some rewards and/or to ensure the firm's survival (e.g. Magness, 2006; Chu et al., 2013). In a similar vein, studies from the institutional theory lens suggest that organisations must conform their reporting practices to the existing informal and formal institutions such as laws, regulations, and/or private agreements to seek external social approval for their survival (e.g. Albu et al., 2021; Mahmood and Uddin, 2021). Common to all of these perspectives is the view that specific societal actors or social (institutional) norms convey accepted ideas to the organisation on disclosure.

The research model specifically employed in this study adopts an institutional theory perspective suggesting that corporate collaboration with NGOs can affect the CSR reporting practices in emerging/developing nations in a similar manner as they do in developed economies (see Ali and Frynas, 2018; Deegan and Blomquist, 2006; Perez-Batres et al., 2012; Islam and Van Staden, 2018). According to DiMaggio and Powell's (1983) categorization, normative influences emerge from professional associations, educational institutes, and social movement organizations including NGOs and they have been found to strongly influence CSR reporting (Muthuri and Gilbert, 2011; Levy and Kolk, 2002). Normative institutions contribute to determining norms and values governing corporate behavior (Blasco and Zølner, 2010; Muthuri and Gilbert, 2011). Norms are “desirable ways of acting and being” while values are “desirable things to pursue” (Bebbington et al., 2009). According to Marquis et al. (2007), social norms and values are defined as “what is right to do around here”. These fundamental guidelines are regarded as acceptable corporate social behavior. Focusing on the context of the study, sampled companies have been found to interact/collaborate with several NGOs such as Pakistan Centre of Philanthropy (PCP) and Worldwide Fund (WWF) (for their description, see Appendix 1). In line with institutional theory,

companies collaborating with these NGOs, which form part of normative institutions, will be more aware of and will pay more attention to social and environmental issues relevant to the business world.

Previous scholarship has argued that companies connecting with or in partnership with NGOs are more likely to be conscious of CSR challenges and will reflect socially responsible behavior (e.g. Campbell, 2007; Fernandez-Feijoo et al., 2012). Empirically, studies conducted in developing countries (Perez-Batres et al., 2012; Ali and Frynas, 2018) suggest that CSR-promoting institutions positively contribute to their CSR disclosure. In particular, a study conducted in the United States discovered a favourable association between NGO partnerships with corporations and conflict mineral disclosure (Islam and Van Staden, 2018). In line with theoretical prediction and empirical evidence, we expect that companies collaborating with NGOs promoting socially responsible behaviors may adjust their behavior and reveal CSR information to meet the expectations of normative institutional actors (e.g., NGOs here). Thus, the following hypotheses can be inferred from the above discussion:

H1. Company collaborations with NGOs have a significant positive relationship with CSR disclosure (H1), and its dimensions including environment (H1a), employees (H1b) and community disclosure (H1c).

4.2 | Moderation effects

Stakeholders including investors are concerned with the economic, social, and environmental performance of companies (Ali et al., 2018; Ali et al., 2022). Unlike other stakeholders, investors are primarily concerned with the company's financial health. Profitability reflects the organization's financial health (Shahzad et al., 2022). Profitable corporations face increased scrutiny by media and other pressure groups, including NGOs and social movement organizations, which is one of the key drivers behind CSR disclosure (Ali et al., 2018; Ali et al., 2017; Ali and Frynas, 2018). Social and environmental reporting success of a company is contingent on several variables, such as capacity building institutions, strong corporate governance, and intellectual capital, which includes human capital (Shahzad et al., 2022; Shah et al., 2021). Profitable companies have the necessary resources to invest in human capital and partnership building, which provides them with a competitive advantage (Ramón-Llorens et al. 2019) particularly in disclosure of CSR related performance.

In line with the institutional perspective, to be recognized as a socially responsible corporation, profitable companies may invest more resources to meet society's expectations about CSR disclosure (Ali et al., 2018). Both rich and developing countries (see review studies by Ali et al., 2017; Ali et al., 2022) have shown a strong positive association between profitability and CSR disclosure. Profitable corporations appear to release more CSR information than less profitable companies. Profitable businesses will also have more resources and funding to partner with NGOs than non-profitable businesses. We hypothesize that profitability positively moderates the link between business involvement with NGOs and CSR disclosure.

H2. Profitability positively moderates the relationship between companies' collaborations with NGOs and CSR disclosure (H2), and its dimensions environment (H2a), employees (H2b) and community disclosure (H2c).

5 | RESEARCH METHODOLOGY

The hypotheses presented above are summarized in a model, which forms the basis for our research (see Figure 1).

5.1 | Codification process

This study codifies CSR disclosure themes in the annual reports using content analysis research method, which is a widely used research method in the CSR disclosure literature (Fifka, 2013; Ali et al., 2017; Ali et al., 2022; Ali et al., 2018). Annual reports were chosen for content analysis because of their wider availability and credibility (see Ali et al. 2018; Ali and Frynas, 2018). This research manually coded the CSR information reported in the corporate reports against the predefined criteria. The CSR information was initially coded by two authors. The discrepancies that emerged in the coding process were later resolved through a mutual consultation process.

5.2 | Sampling

The study sample consisted of Pakistani-listed enterprises. The underlying assumption for incorporating a sample from Pakistan is that low-income nations like Pakistan lack CSR-encouraging institutions capable of extensively supporting CSR disclosures (Ali and Frynas, 2018; Jamali and Neville, 2011; Lund-Thomsen et al., 2016). This study tests the role of corporate-NGO collaboration in a developing country context. The Pakistan Stock Exchange (PSE) has a total of 456 listed firms. In line with extant research (see Ali et al., 2023a, Ali et al., 2023b), financial firms were excluded from the sample due to differences reporting requirements. Additionally, subsidiary firms and those with inaccessible or incomplete annual reports were also excluded. Thus, the sample included all those companies whose annual reports for the year 2021 were available on their websites or on the PSE's website. The sample included 201 non-financial companies (see Table 1). This sample covers 60.9% of the non-financial firms listed on the PSE, meeting the recommended sample size guidelines outlined by Krejcie and Morgan (1970).

Table 1 here

5.3 | Measurement of variables

CSR disclosure

CSR disclosure is a complex and multifaceted concept, and there is a lack of consensus regarding the specific themes or dimensions to be included when assessing CSR disclosure scores. To

illustrate, Mahadeo et al. (2011a) relied on four broad themes: environment, employees (health and safety), community (social), and ethics to determine the CSR disclosure score. Kolsi and Attaya (2018) considered eight themes, encompassing environment, employees, products and services, community, energy, governance, finance and investment in calculating the CSR disclosure score. Ali and Frynas (2018) incorporated twenty-three themes, categorized into four dimensions: environment, community, employees, and general (product and services) disclosure. More recently, Ali et al. (2023b) utilized thirty-three themes across five dimensions: environment, employees, community, products and services, and general disclosure. Additionally, the review papers on determinants of CSR disclosure notably by Ali et al. (2017) and Ali et al. (2023) also reported 'environment', 'employees' and 'community' disclosure as widely used dimensions of CSR disclosure. One notable thing that the dimensions of 'employee disclosure' and 'human resource disclosure' were alternatively used in the extant literature. Consistent with existing disclosure literature, this research adopts the widely used dimensions of environment, employees, community, and general disclosure to compute the CSR disclosure score. In the current context, general disclosure encompasses themes related to product safety, product quality, and governance and ethics-related topics. Thus, the final CSR disclosure tool contains four dimensions and 23 themes (see Table 2), adopted from prior research conducted in the same research setting (see Ali and Frynas, 2018; Ali et al., 2018; Ali, 2014). Since general disclosure dimension covers a range of topics including product safety, quality, and governance and ethics, the dimensional level analysis of this research targets the widely agreed dimensions of CSR i.e., employee, environment, and community involvement disclosure.

Table 2 here

CSR disclosure quality

The quality of CSR disclosure was assessed using the disclosure of three kinds of information such as aims, actions, and performance indicators about each theme. The aim category includes information about company policies and basic objectives. The action category includes activities taken by a firm to achieve its goals. The outputs category contains information regarding the number of individuals who benefited and new goods created, as well as third-party evidence (e.g., awards and survey findings) (Bouten et al., 2011; Ali et al., 2018; Ali and Frynas, 2018). The following example better explains the aims, actions, and performance aspects of a theme. A company reports that it is committed to reducing CO₂ emissions (aims category) and has installed a carbon collection system (action category) worth \$6 million that has reduced 30 tons of CO₂ emissions (performance category). To assess the information disclosed about each theme, the authors initially developed a comprehensive CSR disclosure instrument comprising four dimensions, twenty-three themes. Each theme was further subdivided into categories of aims, actions, and performance. Furthermore, each sub-category is equipped with indicators that aid in discerning the nature of information related to a theme (see appendix B). A theme's aims and actions categories contain declarative disclosures, while its performance category includes both monetary and non-monetary (quantitative) data. The rating of a CSR disclosure theme was determined based on the information revealed about aims, actions, and performance indicators. Quantitative information regarding CSR activities is deemed more reliable and highly valued by stakeholders compared to declarative or narrative forms of disclosures (Omar et al., 2021; Carvajal

and Nadeem, 2023). Consequently, this study assigns greater value to quantitative data and tangible actions in CSR disclosures as compared to corporate commitments and policies related to social responsibility in assigning scores to each CSR disclosure theme. Earlier studies that concentrated on the quality of CSR disclosure assigned greater importance to quantitative and verifiable information, in contrast to qualitative forms of disclosure, when assessing the quality of CSR disclosure scores (Ali and Frynas, 2018; Khan et al., 2019; Ramdhony et al., 2023). Table 3 explains each theme's rank score in detail. These ranks were used to calculate the total score of CSR and its dimensions.

The formula to calculate CSR disclosure quality score is:

$$\text{CSR disclosure quality} = 1/n(\sum_{i=1}^{n_j} X_{ij})$$

$X_{ij} = 1-7$ was assigned to i^{th} theme of j^{th} firm based on the nature of information reported about i^{th} theme

$X_{ij} = 0$ if no disclosure made about i^{th} theme by j^{th} firm

$n_j = 23$; total number of themes

The same formula was used to calculate the disclosure quality score of dimensions of CSR disclosure.

Table 3 here

CSR disclosure level

In contrast to CSR disclosure quality, which considers the nature of information reported about each theme, CSR disclosure level measure only focuses on counting the number of themes disclosed about CSR and its dimensions including environment, employees, and community disclosure. This measure is consistent with the earlier studies examining the determinants of level of CSR disclosure (see Ali, 2014; Ali et al., 2017). The formula used to calculate the level of CSR disclosure in this research is given below:

$$\text{CSR disclosure level} = 1/n(\sum_{i=1}^{n_j} X_{ij})$$

$X_{ij}=1$; if i^{th} theme was disclosed by j^{th} firm

$X_{ij}=0$; if no disclosure made about i^{th} theme by j^{th} firm

$n_j=23$; total number of themes

The same formula was used to calculate the disclosure score of dimensions of CSR disclosure.

CSR disclosure extent

Consistent with the previous studies (see Ali et al., 2018; Hackston and Milne, 1996), the number of CSR-disclosed sentences was counted to measure the extent of CSR disclosure and its

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3 dimensions. The English sentence is the natural unit of written English and is easier to count than
4 words (Ali et al., 2018).
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6 *Corporate – NGO collaborations*

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8 Collaborations between corporations and NGOs are being seen as a promising way to tackle
9 intractable global issues such as poverty, development, and climate change (see, Kolk and Lenfant,
10 2012; Kolk et al., 2008; Arenas et al., 2009). Further, NGOs have been reported to collaborate
11 with business to provide technical assistance and support to identify and address social and
12 environmental related problems and their subsequent disclosures (see Islam and Van Staden,
13 20018; Arenas et al., 2009). Such collaborations could contribute to social and environmental
14 disclosure of companies because one of the main aims of such collaboration is to provide solutions
15 for transparency related to social and environmental problems within corporations. Appendix 1
16 contains information about three major NGOs collaborating with our sampled firms. The level of
17 collaboration between NGOs and businesses could range from less intensive and engaged to more
18 intensive and engaged (Islam and Van Staden, 2018). The data regarding NGOs collaboration with
19 corporations were first collected from sampled companies' annual reports and their websites. The
20 same data was later verified and, in some instances, collected by visiting the websites of three
21 NGOs with which the sampled companies were collaborating. Since the extent of collaboration is
22 interval scale variable and is preferred over dichotomous indicator of collaboration that whether
23 the NGO has collaborated or not (Islam and Van Staden, 2018). Therefore, consistent with Islam
24 and Van Staden (2018), the extent of collaboration (i.e., number of collaborations) is used to
25 measure the intensity of collaboration between sampled companies and NGOs. It provides a more
26 nuanced view of the relationship between Corporate-NGO collaboration and CSR disclosure. The
27 details of the measurement of corporate-NGO collaboration are provided in Table 4.
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32 **Table 4 here**

33 *Profitability*

34 Profitability was measured by return on assets (see Ali and Frynas, 2018; Ali et al., 2018; Haniffa
35 and Cook, 2005).
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38 *Measurement of control variables*

39 The degree to which CSR disclosure is internally determined by firm characteristics is a subject of
40 investigation. Previous noteworthy reviews within the CSR disclosure field (see Fifka, 2013; Ali
41 et al., 2017; Ali et al., 2023) have revealed that certain attributes of a firm, such as its size,
42 environmental sensitivity, and governance features like board independence, institutional
43 ownership, government ownership, and the chairman's involvement in multiple directorships, can
44 influence CSR disclosure. Therefore, we have incorporated these firm attributes as control
45 variables in our research to address the issue of endogeneity. We used total assets to quantify firm
46 size (Ali et al., 2018; Ali and Frynas, 2018) and utilized a dummy variable for environmental
47 sensitivity where 1 for companies in environmentally sensitive industries (Standard Industrial
48 Classification codes 28XX except 283X, 22XX, 26XX, and 2911) and 0 otherwise (Branco and
49 Rodrigues, 2008; Reverte, 2009). The leverage ratio is calculated as the ratio of total liabilities to
50 total assets (Reverte, 2009; Mahadeo et al., 2011a; Ali et al., 2023b). Institutional ownership is
51 expressed as the proportion of shares held by institutions (Zaid et al., 2020; Ali et al., 2023b; Ali
52 et al., 2023c). Government ownership is determined by the ratio of shares held by the government
53 to the total shares (Zaid et al., 2020). Board independence is represented as the percentage of
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independent directors on the board (Ali et al., 2023b; Ali et al., 2023c). Lastly, the involvement of a chairman in multiple directorships is measured by a dummy variable, with a value of 1 assigned to firms where the chairman holds more than one directorship and 0 otherwise (Liang et al., 2022).

5.4 | Analysis model

We used multiple linear regression analysis to test the hypothesized relationships. The general form of a model for the empirical analysis is:

$$\text{Disclosure} = f(\text{NGO collaboration, Profitability, NGO Collaboration* Profitability, Control variables})$$

This model can be further written as:

$$\text{Disclosure} = \alpha + \beta_1(\text{CNGOC}) + \beta_2(\text{PROF}) + \beta_3(\text{CNGOC} * \text{Profitability}) + \beta_4(\text{Size}) + \beta_5(\text{IND}) + \beta_6(\text{LEV}) + \beta_7(\text{IS}) + \beta_8(\text{GS}) + \beta_9(\text{BI}) + \beta_{10}(\text{MDC}) + \varepsilon$$

Where:

CNGOC: Corporate – NGO Collaboration,

PROF: Profitability,

SIZE: Firm size

IND: Industry environmental sensitivity,

LEV: Leverage,

IS: Institutional shareholders,

GS: Government shareholders,

BI: Board independence,

MDC: Multiple directorships of Chairman

6 | RESULTS

6.1 | Descriptive analysis

Table 5 shows the descriptive analysis results for all variables used in this study. The sampled companies' average CSR disclosure (quality) index score was 21.95. This indicates that sampled companies disclosed descriptive types of information about CSR themes or disclosed the aims and action indicators only. Further, sampled companies, on average, appeared to disclose information about sixteen out of twenty-three themes (CSR disclosure level score = 16.87). On average, sampled companies have written 76.40 sentences covering CSR-related issues in their annual reports. Additionally, the sampled companies, on average, give more emphasis to human resource-related disclosures (19.86 sentences) and community-related disclosures (16.53 sentences) compared to environment-related disclosures (13.56 sentences). This outcome aligns with the findings of a recent study conducted in a developing country, which revealed a higher level of disclosure regarding community and human resources in comparison to environmental disclosure (Ali et al., 2023b). A descriptive analysis of firm characteristics shows that 59% of tested companies are in environmentally sensitive industries, and 74.35% of the sampled companies are interacting, at varying levels ranging from low level (1) to highest level (3), with NGOs. The

sample companies are large (average total asset = PKR 23178.30 million) and have average profitability of 14.91% percent. We note that the dataset contains substantial variations. Focusing on governance characteristics, we observe that, on average, institutions hold 60.49% ownership, while government ownership is notably low at 8.62%. Furthermore, the average proportion of independent directors on the board is 59.73%, and 62.19% of chairmen hold multiple directorships.

Table 5 here

6.2 | Multivariate regression analysis assumptions

As previously stated, multivariate regression analysis was utilized to investigate the association between the level of corporate-NGO collaboration and CSR disclosure. The tests of normality, linearity, homoscedasticity, and non-multicollinearity were applied to achieve reliable results. According to the Kolmogorov-Smirnov tests, the model's scale variables were found non-normal. To reduce the non-normality problem, we used the natural log and van der Waerden's normal score transformation on non-normal variables. All models' plot of standardized predicted values against studentized residuals shows no non-linearity. The residuals figures of all the models also reveal equal distribution below and above the middle line suggesting homoscedasticity in the residuals. The variance inflation factor ranged from 1.130 to 1.905 and the maximum correlation between any of the two independent variables was .425 suggesting the absence of severe multicollinearity among the independent variables (see Tables 6-9).

Table 6 here

6.3 | Regression analysis results

Level of corporate-NGO collaboration and quality of CSR disclosure and its dimensions – Moderating role of profitability

Table 7 presents the models examining the influence of independent, moderating effect, and control variables on quality CSR disclosure and its dimensions. All of the models are significant at $P < 0.001$ and have explanatory power ranging from 45.6% to 53.4%. The result shows that a level of corporate-NGO collaboration has a significant positive relationship with the quality CSR disclosure ($P < 0.001$) and thus provides support for H1. This indicates that companies having a high level of collaboration with NGOs appear to make quality disclosure of CSR information. Further, the level of NGO collaboration was also linked with each dimension of CSR disclosure including environment ($P < 0.001$), employee ($P < 0.001$), and community involvement disclosure ($P < 0.001$). The results indicate that companies having a high level of collaboration with NGOs appear to make quality disclosures regarding the environment, employees, and community involvement, thus providing support for H1a, H1b, and H1c respectively. Further, the interaction term between NGO collaboration and profitability indicates that the profitability variable moderates the relationship between the level of corporate-NGO collaboration and CSR disclosure and its dimensions including employees, and community involvement. The results provide support for hypotheses H2, H2b, and H2c. Among the control variables, multiple directorships of the chairman and institutional ownership were found to be significant in all the models. However, firm size was determined to be significant in the CSR and community disclosure models, while environmental sensitivity emerged as significant in the CSR and environmental disclosure models.

Table 7 here*Level of corporate-NGO collaboration and level of CSR disclosure and its dimensions – Moderating role of profitability*

Table 8 shows that all independent, moderating effect, and control variables jointly explain 50.4 percent of the variance in the level of overall CSR reporting ($P < 0.001$). The findings demonstrate a strong link between corporate-NGO collaboration and the level of CSR disclosure ($P < 0.001$), supporting H1. This suggests that corporations who work closely with NGOs appear to cover a variety of CSR-related issues in their disclosures. The level of NGO collaboration was also linked to the environment ($P < 0.001$), employees ($P < 0.001$), and community involvement ($P < 0.001$). Companies that work closely with NGOs appear to provide information about the range of issues related to environmental, employee, and community disclosure, supporting H1a, H1b, and H1c. It also shows that the profitability variable moderates the association between corporate-NGO collaboration and level of CSR disclosure and its two dimensions employees and community. The data thus supports H2, H2b, and H2c. Turning towards control variables, multiple directorships of chairman and government ownership were found significant in all the models except community disclosure. Institutional ownership demonstrated significance across all dimensions of CSR disclosure. Furthermore, firm size exhibited a significant positive relationship with both CSR disclosure and community disclosure. Similarly, environmental sensitivity displayed a positive association with CSR and environmental disclosure.

Table 8 here*Extent of corporate-NGO collaboration and extent of CSR disclosure and its dimensions – Moderating role of profitability*

A total of 37.8 percent of the variance in the extent of CSR reporting is explained by all the independent, moderating impact, and control variables (Table 9). The results show that there is a strong positive association between corporate-NGO collaboration and the extent of CSR disclosure ($P < 0.001$), thus supporting H1. A high level of engagement with NGOs appears to improve the amount of CSR disclosure. Environment ($P < 0.001$), employee ($P < 0.001$), and community involvement disclosure ($P < 0.001$) were all associated with the extent of NGO collaboration indicating that companies that work closely with NGOs appear to provide a high amount of environmental, employee, and community disclosure, supporting H1a, H1b, and H1c. Further, the results revealed that the profitability variable moderates the relationship between the corporate-NGO collaboration and the extent of CSR disclosure, employees, and community involvement disclosure. Therefore, the results support hypotheses H2, H2b, and H2c. The control variable, institutional ownership, was shown to be significant in all models. In contrast, other control variables were found to have mixed effects on CSR disclosure and its dimensions (see Table 9).

Table 9 here**7 | DISCUSSION AND CONCLUSION**

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3 The purpose of this study was to explore the role of corporate-NGO collaborations in advancing
4 the CSR reporting agenda in developing economies. The results suggest that the level of corporate-
5 NGO collaborations influences the extent, degree, and quality of CSR disclosure in a low-income
6 developing country. Businesses that connect with NGOs appear to disclose a significant amount
7 of CSR information, cover a broad variety of CSR topics, and provide high-quality information
8 regarding the environment, employees, and community-related issues. The results make a
9 substantial contribution to the body of knowledge on the drivers of CSR disclosure by
10 demonstrating that NGO collaboration can be critical in promoting CSR disclosure in low-income
11 countries with weak legal enforcement and relatively ineffective state institutions. Our findings
12 contribute to the growing body of knowledge about social and environmental disclosure in
13 developing countries by emphasizing the normative role of NGOs in advancing the CSR reporting
14 agenda. According to prior research (Campbell, 2007; Fernandez-Feijoo et al., 2012), a firm is
15 more likely to function responsibly if there is a connection between management and normative
16 institutions (e.g., NGOs) that promote responsible behavior. As a result of their involvement with
17 a corporate-NGO partnership, companies may adjust their disclosure policies to correspond to
18 prevailing normative norms (e.g., conserving animal species and the natural environment).

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24 The absence of specific expertise or training required to engage in CSR reporting i.e. inadequate
25 social and environmental disclosure, was said to be linked to a lack of capacity, particularly in
26 developing nations (Belal and Owen, 2007; Belal and Cooper, 2011; Ali and Frynas, 2018; Ali et
27 al., 2017). In this context, collaborative engagement between corporations and non-governmental
28 organizations can help build corporate capacity and expertise in developing countries. By
29 extension, the disparities in disclosure patterns between developed and developing countries can
30 in part be explained by the differences in the emergence of organizations dedicated to CSR
31 promotion as well as the lack of partnerships with such organizations that can effectively promote
32 capacity building. As outlined at the outset, prior scholarship on the drivers of social disclosure in
33 emerging/developing economies focused on external pressures on companies – including external
34 pressures by NGOs. However, our research may well suggest that collaborative engagement
35 between corporations and NGOs may prove more effective in promoting disclosure than external
36 NGO pressures that are not accompanied by capacity building.

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41 Given the considerable association between corporate-NGO collaboration and CSR disclosure,
42 government and international donor policies encouraging the formation and promotion of the
43 development of such institutions may prove beneficial in advancing CSR disclosure agenda in
44 some developing nations. Nonetheless, considering the empirical findings on the role of non-state
45 institutions and informal institutions in the development of CSR disclosure in developed nations,
46 it seems improbable that government policies and formal institutions alone can effectively
47 establish CSR disclosure in developing countries. Obligatory CSR disclosure has improved the
48 extent of CSR disclosure in countries like India and South Africa (KPMG 2015), but corporate-
49 NGO collaboration could further improve the quality of CSR disclosure in developing countries
50 through normative expectations of higher reporting standards as well as capacity building.
51 Conversely, in autocratic government regimes in developing nations, the lack of a vibrant civil
52 society – including environmental NGOs – may limit the quality of CSR disclosure, thus
53 preventing improvements in social and environmental practices and ultimately negatively affecting
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the quality of life. China is a case in point where the government enforced mandatory CSR disclosure, however, many studies suggest that CSR reporting in China has often been ineffective (e.g. Peng et al. 2019; Zhang and Xie, 2020), which could be partly attributed to the lack of interactions with NGOs.

The positive outcome of corporate-NGO collaboration carries significant implications for companies. By embracing collaborative initiatives with NGOs, firms can align their business objectives with social and environmental concerns, thus enhancing their reputation for social and environmental responsibility. Furthermore, companies' engagement with NGOs provides them access to specialized knowledge, resources, and networks, augmenting their capacity to effectively address pertinent social and environmental issues (e.g. Dahan et., 2010; Sharma and Bansal, 2017). However, academic scholarship on CSR disclosure in developing economies has long assumed that many developing economies, especially those with relatively low levels of development and weak legal enforcement, lack a vibrant civil society that can effectively promote disclosure (e.g. Belal and Cooper, 2011; Momin and Parker, 2013). Our findings underscore that NGO-business interactions can encourage CSR disclosure even in developing economies with relatively low GDP levels and weak legal enforcement. In a business landscape increasingly shaped by evolving sustainability considerations in developing nations, this finding underscores the importance of proactively partnering with NGOs to demonstrate commitment to sustainability objectives.

8 | LIMITATIONS AND FUTURE RESEARCH DIRECTIONS

This research is not free from limitations. Firstly, the research focused on Pakistani-listed firms which limits its generalizability. To provide further support for these conclusions, future studies should include non-listed companies and cross-country data. Secondly, this research examined the influence of corporate-NGO collaboration in promoting the CSR reporting agenda. Future research should focus on other normative institutions (e.g. educational institutions) which may also affect CSR disclosure in developing countries. Further, the extant literature (see review studies by Ali et al., 2018; Ali et al., 2022) attributed the difference in CSR disclosure practices in different countries to their institutional differences. Future studies may incorporate these institutional differences as moderators in examining the relationship between NGO collaboration and CSR disclosure.

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TABLE 1 Description of sample

Items	Total
Total listed companies	456
Minus: financial companies	126
Total non-financial listed companies	330
Minus: subsidiary firms	12
Minus: corporate reports are not accessible (e.g., annual reports and standalone reports)	68
Minus: incomplete reports	49
Total companies included in the sample	201
Sector/Industries	
Textile	34
Chemical	33
Cement	24
Sugar	15
Automobile	15
Petroleum	15
Electrics	12
Medicine	8
Power	8
Plastic and steel	8
Foods	8
Transportation	8
Paper and packaging	6
Fertilizer	3
Tobacco	2
Telecom	2
Total	201

TABLE 2 CSR disclosure themes and dimensions

Dimensions	Themes	Score
Environment	Environmental pollution	0-1
	Conservation of natural resources	0-1
	Energy	0-1
	Aesthetics	0-1
	Environment other	0-1
Employees	Training and staff development	0-1
	Pay and benefits	0-1
	Participation and staff involvement	0-1
	Health and safety	0-1
	Measurement of policies	0-1
	Employment policy	0-1
	Equal opportunities	0-1
Community	Work–life balance and individual well-being	0-1
	Education/training	0-1
	Art and culture	0-1
	Public health and education	0-1
	Sponsoring sports or recreational projects	0-1
	Donations	0-1
General disclosure	Other community activities	0-1
	Product developments	0-1
	Product safety	0-1
	Product quality	0-1
	Consumers' relations	0-1
	Other CSR related polices/strategies	0-1
Total		23

TABLE 3 Measurement of CSR disclosure quality score

Ranks/Score	Explanation
0	No information disclosed about a theme
1	Information about aim category
2	Information about action category
3	Information about aim + action category
4	Information about performance indicators
5	Information about aims + performance indicators
6	Information about action + performance indicators
7	Information about aims + actions + performance indicators

TABLE 4: Measurement of corporate-NGO collaboration

NGOs	Criteria	Score
Worldwide Fund for Nature Pakistan (WWFP)	1- If a firm is member of WWFP 0- Otherwise	0-1
Pakistan Centre of Philanthropy (PCP)	1- If a firm is member of PCP 0- Otherwise	0-1
United Nations Global Compact Pakistan (UNGCP)	1- If a firm is member of UNGCP 0- Otherwise	0-1
Total score		3

TABLE 5 Descriptive analysis

Variables	Minimum	Maximum	Mean	Std. Deviation
Quality of disclosure				
CSR disclosure	0.00	88.00	21.95	20.41
Environmental disclosure	0.00	25.00	4.63	5.97
Employees disclosure	0.00	27.00	7.08	7.42
Community disclosure	0.00	22.00	6.64	7.07
General disclosure	0.00	11.00	2.58	1.41
Level of disclosure				
CSR disclosure	0.00	65.00	16.87	15.20
Environmental disclosure	0.00	17.00	3.33	3.95
Employees disclosure	0.00	21.00	5.73	5.60
Community disclosure	0.00	20.00	4.74	5.39
General disclosure	0.00	7.00	2.07	1.74
Extent of disclosure				
CSR disclosure	0.00	672.00	76.40	107.18
Environmental disclosure	0.00	261.00	13.56	33.76
Employees disclosure	0.00	211.00	19.86	31.69
Community disclosure	0.00	118.00	16.53	27.63
General disclosure	0.00	129.0	15.64	22.74
Independent variable				
Level of corporate - NGO collaboration	.00	3.00	.6965	.97079
Moderator				
Company profitability (%)	-36.50	44.25	14.91	11.98
Control variables				
Company size (PKR billions)	11.26	262673.41	23178.30	50953.73
Leverage (%)	.00	396.73	68.61	59.81
Institutional shareholders (%)	.21	99.19	60.49	32.37
Government shareholders (%)	.00	85.83	8.62	19.42
Independent directors (%)	12.50	100.00	59.73	23.79
Environmental sensitivity	0.00	1.00	59.0%	
Multiple directorships of chairman	.00	1.00	62.19%	

N = 201

TABLE 6 Correlation matrix (independent variables only)

	CNGOC	PROF	Size	IND	LEV	IS	GS	BI	MDC
CNGOC	1								
PROF	.109	1							
Size	.212**	-.059	1						
IND	.181*	.014	.201**	1					
LEV	.120	-.417**	.110	.003	1				
IS	.357**	.182**	.425**	.294**	-.150*	1			
GS	.159*	.047	.221**	-.002	-.201**	.366**	1		
BI	.028	-.124	.003	.088	-.056	.231**	.152*	1	
MDC	.188**	-.070	.283**	.325**	.065	.363**	-.131	.116	1

CNGOC: Corporate - NGO Collaboration, PROF: Profitability, IND: Industry environmental sensitivity, LEV: Leverage, IS: Institutional shareholders, GS: Government shareholders, **BI**: **Board Independence**, MDC: Multiple directorships of Chairman, **. Correlation is significant at the 0.01 level (2-tailed). *. Correlation is significant at the 0.05 level (2-tailed), N: 201

TABLE 7 Quality of CSR disclosure and its dimensions

	CSR Disclosure	Environmental Disclosure	Employees Disclosure	Community Disclosure
Independent variable				
Level of corporate - NGO Collaboration	.368*** (.066)	.373*** (.064)	.461*** (.064)	.212*** (.067)
Moderator				
Profitability	.187*** (.056)	.107* (.054)	.158*** (.054)	.330*** (.056)
Profitability *Level of Collaboration	.120** (.070)	.077 (.068)	.124** (.067)	.222*** (.071)
Control variables				
<i>Firm characteristics</i>				
Size	.157*** (.063)	.052 (.061)	.072 (.061)	.194*** (.064)
Environmental Sensitivity	.120** (.102)	.198*** (.098)	.056 (.098)	.080 (.103)
Leverage	-.011 (.063)	-.011 (.061)	.030 (.061)	.124** (.064)
<i>Corporate governance characteristics</i>				
Multiple directorships of Chairman	.193*** (.114)	.130** (.109)	.131** (.109)	.104* (.114)
<u>Board independence</u>				
Institutional shareholders	-.046 (.051)	-.081 (.049)	-.025 (.048)	-.016 (.051)
Government shareholders	.136** (.061)	.173** (.058)	.173** (.058)	.204*** (.061)
(Constant)	.102* (.062)	.162*** (.059)	.090 (.059)	-.049 (.062)
	-.185* (.099)	-.368*** (.095)	-.238** (.095)	-.242** (.099)
F value	23.961	19.784	22.868	17.761
Significance value	0.000	0.000	0.000	0.000
Adjusted R square	53.4%	48.4%	52.2%	45.6%
Tolerance values	0.525-0.885	0.525-0.885	0.525-0.885	0.525-0.885
VIF values	1.130-1.905	1.130-1.905	1.130-1.905	1.130-1.905

Standardized β coefficient with standard errors in parentheses, *** p<1%, **p<5%, *p<10%

TABLE 8 Level of CSR disclosure and its dimensions

	CSR Disclosure	Environmental Disclosure	Employees Disclosure	Community Disclosure
Independent variable				
Level of corporate - NGO Collaboration	.379*** (.069)	.375*** (.063)	.453*** (.066)	.251*** (.066)
Moderator				
Profitability	.193*** (.058)	.123** (.053)	.176*** (.055)	.321*** (.056)
Profitability *Level of Collaboration	.120** (.073)	.079 (.067)	.126** (.070)	.244*** (.070)
Control variables				
<i>Firm characteristics</i>				
Size	.111* (.066)	.056 (.060)	.065 (.063)	.177*** (.063)
Environmental Sensitivity	.128** (.106)	.218*** (.097)	.071 (.101)	.063 (.102)
Leverage	.007 (.066)	.014 (.060)	.036 (.063)	.131** (.063)
<i>Corporate governance characteristics</i>				
Multiple directorships of Chairman	.196*** (.118)	.130** (.108)	.162*** (.113)	.089 (.113)
<u>Board independence</u>				
Institutional shareholders	.101 (.063)	.133* (.057)	.119* (.060)	.179** (.061)
Government shareholders	.148** (.064)	.216*** (.058)	.104* (.061)	.011 (.062)
(Constant)	-.191** (.102)	-.387*** (.093)	-.286*** (.098)	-.227** (.098)
F value	21.325	21.531	20.641	18.267
Significance value	0.000	0.000	0.000	0.000
Adjusted R square	50.4%	50.7%	49.5%	46.3%
Tolerance values	0.525-0.885	0.525-0.885	0.525-0.885	0.525-0.885
VIF values	1.130-1.905	1.130-1.905	1.130-1.905	1.130-1.905

Standardized β coefficient with standard errors in parentheses, *** p<1%, **p<5%, *p<10%

TABLE 9 Extent of CSR disclosure and its dimensions

	CSR Disclosure	Environmental Disclosure	Employees Disclosure	Community Disclosure
Independent variable				
Level of corporate - NGO Collaboration	.369*** (.073)	.339*** (.070)	.454*** (.070)	.264*** (.068)
Moderator				
Profitability	.092* (.062)	.109* (.059)	.135** (.059)	.237*** (.058)
Profitability *Level of Collaboration	.084* (.078)	.045 (.074)	.074* (.074)	.204*** (.073)
Control variables				
<i>Firm characteristics</i>				
Size	.102* (.070)	.037 (.067)	.048 (.067)	.131** (.065)
Environmental Sensitivity	.102* (.113)	.188*** (.108)	.043 (.108)	.039 (.106)
Leverage	-.002 (.070)	.047 (.067)	.027 (.067)	.116* (.065)
<i>Corporate governance characteristics</i>				
Multiple directorships of Chairman	.172** (.126)	.082 (.120)	.125** (.120)	.157** (.117)
Board independence	-.121** (.056)	-.088 (.053)	-.076 (.053)	-.126** (.052)
Institutional shareholders	.151** (.067)	.142* (.064)	.194*** (.064)	.196*** (.063)
Government shareholders	.203*** (.068)	.274*** (.065)	.142** (.065)	.048 (.064)
(Constant)	-.197* (.109)	.053 (.104)	.036 (.104)	.096 (.102)
F value	18.878	15.919	20.817	16.258
Significance value	0.000	0.000	0.000	0.000
Adjusted R square	47.2%	42.7%	49.8%	43.3%
Tolerance values	0.525-0.885	0.525-0.885	0.525-0.885	0.525-0.885
VIF values	1.130-1.905	1.130-1.905	1.130-1.905	1.130-1.905

Standardized β coefficient with standard errors in parentheses, *** p<1%, **p<5%, *p<10%

APPENDIX 1 Measurement of corporate-NGO collaboration

The level of corporate–NGO collaboration score was calculated by considering companies' interactions with WWFP, PCP, and UNGCP.

NGOs	Description
WWFP	Worldwide Fund for Nature Pakistan is one of the largest non-governmental organizations attempting to save natural resources, forests, vulnerable and endangered animals and species, saving freshwater, and promoting environmentally friendly practices in Pakistan. WWFP is working with corporations in Pakistan to accomplish its agenda.
PCP	Pakistan Centre of Philanthropy (PCP) is a nonprofit oriented organization and established 2001. PCP aims to bring the civil society, businesses, and the government together for promoting indigenous philanthropy for social development across the country. PCP is collaborating with corporations in Pakistan to accomplish its social development agenda.
UNGCP	The United Nations Global Compact Pakistan is a non-binding United Nations pact encouraging businesses and firms worldwide to adopt sustainable and socially responsible policies, and to report on their implementation. UNGCP is working with corporations in Pakistan.

APPENDIX B: CSR disclosure dimensions, themes, and their indicators

Company's Name: Publishing year: 2021
 Company's Sector: Company's Products:
 Company's Code: Total Score:
 Coder's Name: Coder 1 Coder 2

Disclosure Themes and Indicators	Where to locate information	Identification of indicator	Score
1.A. ENVIRONMENTAL DISCLOSURE:			
1. Environmental Pollution:			
AIMS/INTENTIONS:			
1. <input type="checkbox"/> Pollution abatement	V ¹ /M ² /CV ³ /SE ⁴	<input type="checkbox"/>	
2. <input type="checkbox"/> No emissions*		<input type="checkbox"/>	
ACTIONS:			
3. <input type="checkbox"/> Research and development for pollution abatement	DR ⁶ /CSRS ⁷ /ES ⁸	<input type="checkbox"/>	
4. <input type="checkbox"/> Compliance with environmental laws and regulations (i.e. ISO 14000, GOTS ⁵)		<input type="checkbox"/>	
5. <input type="checkbox"/> Repair of damage to the environment		<input type="checkbox"/>	
6. <input type="checkbox"/> Anti-litter campaigns (i.e. beach cleaning campaign/systems)		<input type="checkbox"/>	
7. <input type="checkbox"/> Trees plantation related to pollution reduction*		<input type="checkbox"/>	
8. <input type="checkbox"/> Installation of new equipment (e.g. dust collection equipment) *		<input type="checkbox"/>	
9. <input type="checkbox"/> Noise education*		<input type="checkbox"/>	
10. <input type="checkbox"/> Providing protective gadgets from noise*		<input type="checkbox"/>	
11. <input type="checkbox"/> Environmental management system in place*		<input type="checkbox"/>	
PERFORMANCE:			
1. <input type="checkbox"/> Research and development expenditure for pollution abatement	DR/CSRS/ES	<input type="checkbox"/>	
2. <input type="checkbox"/> Percentage of pollution reduction		<input type="checkbox"/>	
3. <input type="checkbox"/> Amount spent on trees plantation*		<input type="checkbox"/>	
4. <input type="checkbox"/> Number of trees planted*		<input type="checkbox"/>	
5. <input type="checkbox"/> Environmental awards (e.g. AEEA Awards, NFEH, ACCA-WWF)*		<input type="checkbox"/>	
6. <input type="checkbox"/> Amount Spent*		<input type="checkbox"/>	
7.2. Conservation of Natural Resources⁹:			
AIMS/INTENTIONS:			
8. <input type="checkbox"/> Conservation of natural resources	V/M/CV/SE	<input type="checkbox"/>	
ACTIONS:			

¹ Vision statement

² Mission statement

³ Core values

⁴ Statement of ethics

⁵ Global organic textile standard

⁶ Director's report

⁷ Corporate social responsibility section

⁸ Environment section

⁹ Hackston and Milne (1996) treated conservation of natural resources as indicator of environmental pollution theme under environmental disclosure category. However 5 out of 10 sampled companies reported information about this indicator. That's why this indicator is considered a separate theme here. However, its definition was adopted from Hackston and Milne (1996). Conservation of natural resources included recycling glass, metal, oil, water, and paper (Hackston and Milne, 1996).

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1.	<input type="checkbox"/>	Recycling glass	CSRS/ES	<input type="checkbox"/>
2.	<input type="checkbox"/>	Recycling metal		<input type="checkbox"/>
3.	<input type="checkbox"/>	Recycling plastic*		<input type="checkbox"/>
4.	<input type="checkbox"/>	Recycling oil		<input type="checkbox"/>
5.	<input type="checkbox"/>	Recycling water (e.g. installation of water recycling system)		<input type="checkbox"/>
6.	<input type="checkbox"/>	Recycling paper		<input type="checkbox"/>
7.	<input type="checkbox"/>	Use recycled material		<input type="checkbox"/>
8.	<input type="checkbox"/>	Efficiently using material resources in manufacturing process (by changing or adopting procedures)		<input type="checkbox"/>
9.	<input type="checkbox"/>	Installation/up gradation of system (e.g. installation of gas and heat recovery system) *		<input type="checkbox"/>
PERFORMANCE:				
1.	<input type="checkbox"/>	%age or amount of glass recycled or used or both	DR/C	<input type="checkbox"/>
2.	<input type="checkbox"/>	%age or amount of metal recycled or used or both	SRS/ES	<input type="checkbox"/>
3.	<input type="checkbox"/>	%age or amount of plastic recycled or used or both*		<input type="checkbox"/>
4.	<input type="checkbox"/>	%age or amount of oil recycled or used or both		<input type="checkbox"/>
5.	<input type="checkbox"/>	%age or amount of water recycled or used or both		<input type="checkbox"/>
6.	<input type="checkbox"/>	%age or amount of paper recycled or used or both		<input type="checkbox"/>
7.	<input type="checkbox"/>	Amount (or %age) of gas saved*		<input type="checkbox"/>
8.	<input type="checkbox"/>	Amount of other natural resources saved*		<input type="checkbox"/>
9.3. Energy:				
AIMS/INTENTIONS:				
1.	<input type="checkbox"/>	Conservation of energy in the conduct of business operations	V/M/CV/SE	<input type="checkbox"/>
ACTIONS:				
1.	<input type="checkbox"/>	Using energy more efficiently during the manufacturing process	DR/CSRS/ES	<input type="checkbox"/>
2.	<input type="checkbox"/>	Utilizing waste material for energy production		<input type="checkbox"/>
3.	<input type="checkbox"/>	Conducting research to improve energy efficiency		<input type="checkbox"/>
4.	<input type="checkbox"/>	Voicing the company concerns about energy shortage (i.e. energy shortage awareness programmes)		<input type="checkbox"/>
5.	<input type="checkbox"/>	Running energy saving programmes for employees (i.e. educating employees to turn off the unnecessary lights and computers)*		<input type="checkbox"/>
6.	<input type="checkbox"/>	Use renewable energy (e.g. wind energy, solar energy, energy from wasted heat)*		<input type="checkbox"/>
7.	<input type="checkbox"/>	Installation/up gradation of system to save energy (e.g. rich reflux re-boiler)*		<input type="checkbox"/>
PERFORMANCE:				
1.	<input type="checkbox"/>	Energy savings result from product recycling	DR/CSRS/ES	<input type="checkbox"/>
2.	<input type="checkbox"/>	Amount of increased energy efficiency of products		<input type="checkbox"/>
3.	<input type="checkbox"/>	Received award on energy saving (conservation) programmes		<input type="checkbox"/>
4.	<input type="checkbox"/>	Amount of money spent on energy conservation programmes		<input type="checkbox"/>
5.	<input type="checkbox"/>	Amount of energy saved*		<input type="checkbox"/>
6.4. Aesthetics:				
AIMS/INTENTIONS:				
1.	<input type="checkbox"/>	Beautify the environment	V/M/CV/SE	<input type="checkbox"/>
2.	<input type="checkbox"/>	To become green factory*		<input type="checkbox"/>
ACTIONS:				
1.	<input type="checkbox"/>	Designing facilities harmonious to the environment	DR/CSRS/ES	<input type="checkbox"/>
2.	<input type="checkbox"/>	Contribution in terms of cash or art/sculptures to the beauty of the environment		<input type="checkbox"/>
3.	<input type="checkbox"/>	Restoring historical buildings and structures		<input type="checkbox"/>
4.	<input type="checkbox"/>	Sponsoring gardening and spring flower competition*		<input type="checkbox"/>
5.	<input type="checkbox"/>	Planting trees (not related pollution reduction)*		<input type="checkbox"/>
PERFORMANCE:				
1.	<input type="checkbox"/>	Amount of cash spent on the beauty of the environment	DR/CSRS/ES	<input type="checkbox"/>
2.	<input type="checkbox"/>	Number of building restored and restructured*		<input type="checkbox"/>
3.	<input type="checkbox"/>	Number of trees planted*		<input type="checkbox"/>
4.	<input type="checkbox"/>	Amount spent of trees plantation*		<input type="checkbox"/>
5. Environment Other:				
AIMS/INTENTIONS:				

1.	<input type="checkbox"/>	Educate employees on environmental issues	V/M/CV/SE/CSR	<input type="checkbox"/>
2.	<input type="checkbox"/>	Wildlife conservation*	S	<input type="checkbox"/>
3.	<input type="checkbox"/>	General awareness*		<input type="checkbox"/>
4.	<input type="checkbox"/>	Environmental protection (in general)*		<input type="checkbox"/>
ACTIONS:				
1.	<input type="checkbox"/>	Environmental awareness programs for employees	DR/CSRS/ES	<input type="checkbox"/>
2.	<input type="checkbox"/>	Undertake environmental impact studies to monitor the company's impact on the environment		<input type="checkbox"/>
3.	<input type="checkbox"/>	General awareness programmes (e.g. earth day celebration, world environmental day)*		<input type="checkbox"/>
PERFORMANCE:				
1.	<input type="checkbox"/>	Amount of money spent on environmental training of employees*	DR/CSRS/ES	<input type="checkbox"/>
2.	<input type="checkbox"/>	Number of employees received environmental training*		<input type="checkbox"/>
3.	<input type="checkbox"/>	Amount of money spent on wildlife conservation*		<input type="checkbox"/>
4.B. EMPLOYEES DISCLOSURE:				
1. Training and Staff Development:				
AIMS/INTENTIONS:				
1.	<input type="checkbox"/>	Life-long learning or continuous learning	V/M/CV/SE	<input type="checkbox"/>
2.	<input type="checkbox"/>	Employability of an employee		<input type="checkbox"/>
3.	<input type="checkbox"/>	Provide career development opportunities*		<input type="checkbox"/>
ACTIONS:				
1.	<input type="checkbox"/>	Training aiming at achieving formal qualifications	DR/CSRS/EmpS	<input type="checkbox"/>
2.	<input type="checkbox"/>	Development discussions	¹⁰	<input type="checkbox"/>
3.	<input type="checkbox"/>	In-house/outside trainings*		<input type="checkbox"/>
4.	<input type="checkbox"/>	Abroad training*		<input type="checkbox"/>
5.	<input type="checkbox"/>	Job rotation		<input type="checkbox"/>
6.	<input type="checkbox"/>	Competence appraisals		<input type="checkbox"/>
7.	<input type="checkbox"/>	Personal development plans		<input type="checkbox"/>
8.	<input type="checkbox"/>	Support for employees' studies on their own accord		<input type="checkbox"/>
9.	<input type="checkbox"/>	Measures to integrate low skilled employees		<input type="checkbox"/>
10.	<input type="checkbox"/>	Seminars and workshops*		<input type="checkbox"/>
PERFORMANCE:				
1.	<input type="checkbox"/>	Cost of training	DR/EmpS/CN ¹¹	<input type="checkbox"/>
2.	<input type="checkbox"/>	Time spent for training		<input type="checkbox"/>
3.	<input type="checkbox"/>	Perception measures (qualitative or quantitative)		<input type="checkbox"/>
4.	<input type="checkbox"/>	Number of employees participating in training initiatives		<input type="checkbox"/>
5.2. Pay and Benefits:¹²				
AIMS/INTENTIONS:				
1.	<input type="checkbox"/>	Just, equal pay	V/M/CV/SE	<input type="checkbox"/>
2.	<input type="checkbox"/>	Reward according to their abilities and performance*		<input type="checkbox"/>
ACTIONS:				
1.	<input type="checkbox"/>	Incentive schemes (results or performance-based pay etc. for both employees and directors)	DR/EmpS	<input type="checkbox"/>
2.	<input type="checkbox"/>	Option schemes (for both employees and directors)	POS ¹³	<input type="checkbox"/>
3.	<input type="checkbox"/>	Shares and options owned by individual directors		<input type="checkbox"/>
4.	<input type="checkbox"/>	Personnel fund		<input type="checkbox"/>
5.	<input type="checkbox"/>	providing assistance or guidance to employees who are in the process of retiring or who have been made redundant;**		<input type="checkbox"/>

¹⁰ Employees' section

¹¹ Company notes

¹² Pay and benefits theme does not include disclosures made to comply with accounting regulations such as: salaries and wages, other employees cost and salaries, and pension arrangement for directors (consistent with Vuontisjarvi, 2006).

¹³ Pattern of shareholdings

6.	<input type="checkbox"/>	Providing staff accommodation/staff home ownership schemes;**		<input type="checkbox"/>
7.	<input type="checkbox"/>	Providing recreational activities/facilities**	NTFS ¹⁴	<input type="checkbox"/>
8.	<input type="checkbox"/>	Employees' pension and provident funds plans*		<input type="checkbox"/>
9.	<input type="checkbox"/>	Education support for employees' children*		<input type="checkbox"/>
PERFORMANCE:				
1.	<input type="checkbox"/>	Perception measures (qualitative or quantitative)	DR/CSRS/EmpS/	<input type="checkbox"/>
2.	<input type="checkbox"/>	Average wage	CN	<input type="checkbox"/>
3.	<input type="checkbox"/>	Spread of wages		<input type="checkbox"/>
4.	<input type="checkbox"/>	Pay and conditions compared against local equivalent averages (qualitative or quantitative)		<input type="checkbox"/>
5.	<input type="checkbox"/>	Amount of pension and provident fund*	NTFS	<input type="checkbox"/>
6.	<input type="checkbox"/>	Number of employees' children benefited*		<input type="checkbox"/>
7.	<input type="checkbox"/>	Performance awards (e.g. gold medals, long service awards)*		<input type="checkbox"/>
8.3. Participation and Staff Involvement:				
AIMS/INTENTIONS:				
1.	<input type="checkbox"/>	Principle of open or two-way communication	V/M/CV/SE	<input type="checkbox"/>
2.	<input type="checkbox"/>	Foster team work and employees participation*		<input type="checkbox"/>
ACTIONS:				
1.	<input type="checkbox"/>	Representation of personnel in the company's administration	DR/CSRS/EmpS/	<input type="checkbox"/>
2.	<input type="checkbox"/>	Teams	CN	<input type="checkbox"/>
3.	<input type="checkbox"/>	A co-operative body		<input type="checkbox"/>
4.	<input type="checkbox"/>	Trade-unions, collective agreements		<input type="checkbox"/>
5.	<input type="checkbox"/>	A suggestion scheme		<input type="checkbox"/>
6.	<input type="checkbox"/>	Intranet		<input type="checkbox"/>
7.	<input type="checkbox"/>	Work-force meetings		<input type="checkbox"/>
8.	<input type="checkbox"/>	A personnel newsletter		<input type="checkbox"/>
9.	<input type="checkbox"/>	Personnel guide		<input type="checkbox"/>
10.	<input type="checkbox"/>	Informing personnel about corporate strategy		<input type="checkbox"/>
11.	<input type="checkbox"/>	Immediate supervisor as a communication channel		<input type="checkbox"/>
12.	<input type="checkbox"/>	E-mail to the managing director		<input type="checkbox"/>
13.	<input type="checkbox"/>	Anonymous complaint points		<input type="checkbox"/>
14.	<input type="checkbox"/>	Informing personnel about financial performance		<input type="checkbox"/>
15.	<input type="checkbox"/>	Internal staff letters*		<input type="checkbox"/>
PERFORMANCE:				
1.	<input type="checkbox"/>	Perception measures (qualitative or quantitative)	DR/CSRS/EmpS	<input type="checkbox"/>
2.	<input type="checkbox"/>	Number of days or losses related to industrial action		<input type="checkbox"/>
3.	<input type="checkbox"/>	Ratio of recognised trade-unions to existing trade unions		<input type="checkbox"/>
4. Health and Safety and Individual Well-being:				
AIMS/INTENTIONS:				
1.	<input type="checkbox"/>	Stress on preventive activities (e.g. occupational health and safety)	V/M/CV/SE	<input type="checkbox"/>
2.	<input type="checkbox"/>	Retaining the personnel working capacity up to proper retirement age		<input type="checkbox"/>
3.	<input type="checkbox"/>	zero accidents		<input type="checkbox"/>
4.	<input type="checkbox"/>	Employees' health and safety*		<input type="checkbox"/>
5.	<input type="checkbox"/>	Improve working conditions*		<input type="checkbox"/>
ACTIONS:				
6.	<input type="checkbox"/>	Support for sport (e.g. cricket tournaments, gym, cafeteria, swimming facility) or recreation (e.g. family functions, musical nights)	DR/CSRS/EmpS	<input type="checkbox"/>
7.	<input type="checkbox"/>	Support for rehabilitation		<input type="checkbox"/>
8.	<input type="checkbox"/>	Measurements		<input type="checkbox"/>
9.	<input type="checkbox"/>	Training or advice on health issues		<input type="checkbox"/>
10.	<input type="checkbox"/>	Support to employees with mental problems		<input type="checkbox"/>
11.	<input type="checkbox"/>	Health screening, follow up		<input type="checkbox"/>

¹⁴ Notes to financial statements

12.	<input type="checkbox"/>	G.P (general practitioner ¹⁵) services		<input type="checkbox"/>
13.	<input type="checkbox"/>	Action against drugs or alcohol		<input type="checkbox"/>
14.	<input type="checkbox"/>	Special doctor services		<input type="checkbox"/>
15.	<input type="checkbox"/>	Special attention paid to ageing people		<input type="checkbox"/>
16.	<input type="checkbox"/>	Surveys on stress		<input type="checkbox"/>
17.	<input type="checkbox"/>	Health and safety training (e.g. firefighting drills)		<input type="checkbox"/>
18.	<input type="checkbox"/>	Occupational health and safety system audited by third parties (OSHAS 180001)		<input type="checkbox"/>
19.	<input type="checkbox"/>	Analysing the causes of work-related accidents and safety surveys		<input type="checkbox"/>
20.	<input type="checkbox"/>	Improving the workplace ergonomics		<input type="checkbox"/>
21.	<input type="checkbox"/>	Improving the hygiene at work		<input type="checkbox"/>
22.	<input type="checkbox"/>	Improving the management of threat and violence		<input type="checkbox"/>
23.	<input type="checkbox"/>	Health and safety awareness programmes (e.g. publish monthly health and safety bulletins, celebrating no smoking day, health and safety videos, safety presentations)*		<input type="checkbox"/>
24.	<input type="checkbox"/>	Installing health and safety detective equipment*		<input type="checkbox"/>
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PERFORMANCE:				
25.	<input type="checkbox"/>	Rate of absence	DR/CSRS/EmpS/	<input type="checkbox"/>
26.	<input type="checkbox"/>	Occupational health costs	CN	<input type="checkbox"/>
27.	<input type="checkbox"/>	Perception measures (qualitative or quantitative) (e.g. external health and safety ratings)		<input type="checkbox"/>
28.	<input type="checkbox"/>	Work organisation and community (disclosed in context of employee well-being)		<input type="checkbox"/>
29.	<input type="checkbox"/>	Number of occupational injuries		<input type="checkbox"/>
30.	<input type="checkbox"/>	Number of employees trained*		<input type="checkbox"/>
31.	<input type="checkbox"/>	Occupational health and safety awards*		<input type="checkbox"/>
32.	<input type="checkbox"/>	Number of man hours achieved*		<input type="checkbox"/>
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33.5. Measurement of Policies:				
AIMS/INTENTIONS:				
34.	<input type="checkbox"/>	To measure the success the of HRM related policies and process	V/M/CV/SE	<input type="checkbox"/>
ACTIONS:				
35.	<input type="checkbox"/>	Working atmosphere or job satisfaction survey		<input type="checkbox"/>
36.	<input type="checkbox"/>	Other internal survey		<input type="checkbox"/>
37.	<input type="checkbox"/>	External survey		<input type="checkbox"/>
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PERFORMANCE:				
38.	<input type="checkbox"/>	Staff turnover (or attrition rate)	DR/CSRS/EmpS	<input type="checkbox"/>
39.	<input type="checkbox"/>	Breakdown by length of employment contract		<input type="checkbox"/>
40.	<input type="checkbox"/>	Average length of employment contract		<input type="checkbox"/>
41.	<input type="checkbox"/>	Standards (qualitative or quantitative)		<input type="checkbox"/>
42.	<input type="checkbox"/>	Awards (qualitative or quantitative)		<input type="checkbox"/>
43.	<input type="checkbox"/>	Working atmosphere or job satisfaction index		<input type="checkbox"/>
44.	<input type="checkbox"/>	Ethical funds (with or without reference to HRM, qualitative or quantitative)		<input type="checkbox"/>
45.	<input type="checkbox"/>	Retention rate		<input type="checkbox"/>
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46.6. Employment Policy:				
AIMS/INTENTIONS:				
47.	<input type="checkbox"/>	Positive employer image	V/M/CV/SE	<input type="checkbox"/>
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ACTIONS:				
48.	<input type="checkbox"/>	Traineeships for students (i.e. internships/apprenticeships)	DR/CSRS/EmpS	<input type="checkbox"/>
49.	<input type="checkbox"/>	Summer and part-time employment of students		<input type="checkbox"/>
50.	<input type="checkbox"/>	Company has offered training and employment for unemployed people		<input type="checkbox"/>
51.	<input type="checkbox"/>	Company has offered training and employment for ageing people		<input type="checkbox"/>
52.	<input type="checkbox"/>	Company has offered training and employment for people with disabilities		<input type="checkbox"/>

¹⁵a medical practitioner who treats acute and chronic illnesses and provides preventive care and health education for all ages

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3	53.	<input type="checkbox"/> Company has offered training and employment for immigrants or ethnic minorities	<input type="checkbox"/>
4			
5	54.	<input type="checkbox"/> Company has offered training and employment for low skilled people	<input type="checkbox"/>
6			
7	PERFORMANCE:		
8	55.	<input type="checkbox"/> Number of new recruits	DR/CSRS/EmpS <input type="checkbox"/>
9	56.	<input type="checkbox"/> Number of traineeships	<input type="checkbox"/>
10	57.	<input type="checkbox"/> Results of external employer image surveys (qualitative or quantitative)	<input type="checkbox"/>
11	58.	<input type="checkbox"/> Number of ageing new recruits	<input type="checkbox"/>
12	59.	<input type="checkbox"/> Number of new recruits with disabilities	<input type="checkbox"/>
13	60.	<input type="checkbox"/> Number of new recruits from immigrants/ethnic minorities	<input type="checkbox"/>
14	61-7. Equal Opportunities:		
15	AIMS/INTENTIONS:		
16	62.	<input type="checkbox"/> Principle of non-discrimination/equal opportunities/diversity	V/M/CV/SE <input type="checkbox"/>
17	ACTIONS:		
18	63.	<input type="checkbox"/> Equal opportunity plan	DR/CSRS/EmpS <input type="checkbox"/>
19	64.	<input type="checkbox"/> Diversity or equal opportunity training	<input type="checkbox"/>
20	65.	<input type="checkbox"/> Attention paid to equality in wages	<input type="checkbox"/>
21	66.	<input type="checkbox"/> Measures to facilitate the adaptation of immigrants or ethnic minorities	<input type="checkbox"/>
22	67.	<input type="checkbox"/> Code of practice for sexual harassment	<input type="checkbox"/>
23	68.	<input type="checkbox"/> Code of practice for bullying (aggressive behaviour)	<input type="checkbox"/>
24	69.	<input type="checkbox"/> Surveys on equality	<input type="checkbox"/>
25	70.	<input type="checkbox"/> Targeted recruitment in order to balance gender segregation	<input type="checkbox"/>
26	71.	<input type="checkbox"/> Measures to facilitate the adaptation of people with disabilities	<input type="checkbox"/>
27	72.	<input type="checkbox"/> Engagement of third party (outside agency) in the recruitment process*	<input type="checkbox"/>
28	73.	<input type="checkbox"/> Social accountability standard (e.g. SA 8000)*	<input type="checkbox"/>
29			<input type="checkbox"/>
30	PERFORMANCE:		
31	74.	<input type="checkbox"/> Breakdown by age	DR/CSRS/EmpS <input type="checkbox"/>
32	75.	<input type="checkbox"/> Average age	<input type="checkbox"/>
33	76.	<input type="checkbox"/> Breakdown by gender	<input type="checkbox"/>
34	77.	<input type="checkbox"/> Number of women in management positions	<input type="checkbox"/>
35	78.	<input type="checkbox"/> Number of immigrants or employees from ethnic minorities	<input type="checkbox"/>
36	79.	<input type="checkbox"/> Number of people with disabilities	<input type="checkbox"/>
37	80.	<input type="checkbox"/> Number of people with disabilities in management positions	<input type="checkbox"/>
38	81.	<input type="checkbox"/> Number of people with ethnic background in management positions	<input type="checkbox"/>
39	82.	<input type="checkbox"/> Number of legal non-compliances with legislation	<input type="checkbox"/>
40	83.	<input type="checkbox"/> Workforce profile compared to the community profile for travel to workforce (qualitative or quantitative)	<input type="checkbox"/>
41	84.	<input type="checkbox"/> Perception measures (qualitative or quantitative)	<input type="checkbox"/>
42	85.	<input type="checkbox"/> Number of women working in the factory*	<input type="checkbox"/>
43	86-8. Work-life Balance:		
44	AIMS/INTENTIONS:		
45	87.	<input type="checkbox"/> Principle of work-life balance	V/M/CV/SE/CSR S <input type="checkbox"/>
46			
47	ACTIONS:		
48	88.	<input type="checkbox"/> Flexitime ¹⁶	DR/CSRS/EmpS <input type="checkbox"/>
49	89.	<input type="checkbox"/> Support for childcare (e.g. day care centre)	<input type="checkbox"/>
50	90.	<input type="checkbox"/> Better maternity or parental leave advantages than stipulated in law and collective agreements	<input type="checkbox"/>
51	91.	<input type="checkbox"/> Encouragement for men to use their family leave options	<input type="checkbox"/>
52	92.	<input type="checkbox"/> Complementary training for those returning from family leave	<input type="checkbox"/>
53	93.	<input type="checkbox"/> Survey on work-life balance	<input type="checkbox"/>
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¹⁶ A system of working, in which an employee can choose hours of starting and leaving time each day

94.	<input type="checkbox"/>	Concierge (attendant) services		<input type="checkbox"/>
PERFORMANCE:				
95.	<input type="checkbox"/>	Perception measures (qualitative or quantitative)	DR/CSRS/EmpS	<input type="checkbox"/>
96.C. COMMUNITY INVOLVEMENT DISCLOSURE:				
1. Support for Education/training***:				
AIMS/INTENTIONS:				
2.	<input type="checkbox"/>	To promote public education	V/M/CV/SE/CSR S	<input type="checkbox"/>
ACTIONS:				
3.	<input type="checkbox"/>	Aiding medical research	DR/CSRS/CR ¹⁷	<input type="checkbox"/>
4.	<input type="checkbox"/>	Sponsoring educational conferences and seminars		<input type="checkbox"/>
5.	<input type="checkbox"/>	Funding scholarship (i.e. need based or merit based) programmes or activities		<input type="checkbox"/>
6.	<input type="checkbox"/>	Running personality development/stress management workshops*		<input type="checkbox"/>
7.	<input type="checkbox"/>	Establishing/renovating schools*		<input type="checkbox"/>
8.	<input type="checkbox"/>	Company visit of students*		<input type="checkbox"/>
9.	<input type="checkbox"/>	Supporting NGOs providing education*		<input type="checkbox"/>
10.	<input type="checkbox"/>	Organize vocational courses/trainings (e.g. driving courses, mobile repairing, home appliances repairing, Technical diplomas)*		<input type="checkbox"/>
11.	<input type="checkbox"/>	Offering free water, electricity, and gas facility to the schools*		<input type="checkbox"/>
12.	<input type="checkbox"/>	Establishing/running educational projects with NGOs*		<input type="checkbox"/>
13.	<input type="checkbox"/>	Supporting educational institutions*		<input type="checkbox"/>
PERFORMANCE:				
14.	<input type="checkbox"/>	Amount of money spent on education*	DR/CSRS/CR	<input type="checkbox"/>
15.	<input type="checkbox"/>	Amount of sponsorship*		<input type="checkbox"/>
16.	<input type="checkbox"/>	Number of scholarship*		<input type="checkbox"/>
17.	<input type="checkbox"/>	Number of students benefited*		<input type="checkbox"/>
18.	<input type="checkbox"/>	Number of students trained*		<input type="checkbox"/>
19.	<input type="checkbox"/>	Number of school built*		<input type="checkbox"/>
20.2.Support for Art and Culture:				
AIMS/INTENTIONS:				
21.	<input type="checkbox"/>	To promote a country's arts and culture	V/M/CV/SE/CSR S	<input type="checkbox"/>
ACTIONS:				
22.	<input type="checkbox"/>	Sponsoring art exhibitions	DR/CSRS/CR	<input type="checkbox"/>
23.	<input type="checkbox"/>	Sponsoring national pride campaigns		<input type="checkbox"/>
24.	<input type="checkbox"/>	Support government sponsored campaigns		<input type="checkbox"/>
25.	<input type="checkbox"/>	Sponsoring cultural events*		<input type="checkbox"/>
26.	<input type="checkbox"/>	Supporting social evenings (i.e. musical nights for the community excluding a company's employees)*		<input type="checkbox"/>
27.	<input type="checkbox"/>	Contesting arts events*		<input type="checkbox"/>
PERFORMANCE:				
28.	<input type="checkbox"/>	Amount of sponsorships	DR/CSRS/CR	<input type="checkbox"/>
29.	<input type="checkbox"/>	Number of persons benefited from the events*		<input type="checkbox"/>
30.3.Support for Public Health***:				
AIMS/INTENTIONS:				
31.	<input type="checkbox"/>	To make the public healthy	V/M/CV/SE/CSR S	<input type="checkbox"/>
ACTIONS:				
32.	<input type="checkbox"/>	Sponsoring public health projects	DR/CSRS/CR	<input type="checkbox"/>
33.	<input type="checkbox"/>	Sponsoring medical trusts*		<input type="checkbox"/>
34.	<input type="checkbox"/>	Conducting research on road accidents*		<input type="checkbox"/>
35.	<input type="checkbox"/>	Running health awareness programmes (e.g. HIV/AIDS awareness programmes, blood screening camps, safety lectures)*		<input type="checkbox"/>
36.	<input type="checkbox"/>	Sponsoring national safety conferences*		<input type="checkbox"/>

¹⁷ Community relations

37.	<input type="checkbox"/>	Establish health institutions (i.e. hospitals and health care units)*		<input type="checkbox"/>
38.	<input type="checkbox"/>	Supporting NGOs providing healthcare facilities*		<input type="checkbox"/>
<hr/>				
PERFORMANCE:				
39.	<input type="checkbox"/>	Amount of money spent on public health programmes*	DR/CSRS/CR	<input type="checkbox"/>
40.	<input type="checkbox"/>	Number of people benefited from health projects/ awareness programmes *		<input type="checkbox"/>
<hr/>				
41.4.Sponsoring Sporting or Recreational Projects***:				
AIMS/INTENTIONS:				
42.	<input type="checkbox"/>	To promote sports in the country	V/M/CV/SE/CSR S	<input type="checkbox"/>
<hr/>				
ACTIONS:				
43.	<input type="checkbox"/>	Sponsoring sports events (i.e. tennis championship, squash championship, cricket tournament, and swimming competition)*	DR/CSRS/CR	<input type="checkbox"/>
<hr/>				
PERFORMANCE:				
46.	<input type="checkbox"/>	Amount of money spent on sports activities*	DR/CSRS/CR	<input type="checkbox"/>
47.	<input type="checkbox"/>	Number of teams participated*		<input type="checkbox"/>
<hr/>				
48.5.Other Community Activities***:				
AIMS/INTENTIONS:				
49.	<input type="checkbox"/>	To develop/uplift community (facilities or infrastructure)	V/M/CV/SE/CSR S	<input type="checkbox"/>
50.	<input type="checkbox"/>	To support established community activities, events, or organizations		<input type="checkbox"/>
<hr/>				
ACTIONS:				
51.	<input type="checkbox"/>	Support for the development of airports*	DR/CSRS/CR	<input type="checkbox"/>
52.	<input type="checkbox"/>	Installation of clean drinking water plants*		<input type="checkbox"/>
53.	<input type="checkbox"/>	Providing clean drinking water*		<input type="checkbox"/>
54.	<input type="checkbox"/>	Development of parks, roads, culverts, and bridges*		<input type="checkbox"/>
55.	<input type="checkbox"/>	Developing and maintaining sewerage and drainage system*		<input type="checkbox"/>
56.	<input type="checkbox"/>	Development of union council offices*		<input type="checkbox"/>
57.	<input type="checkbox"/>	Providing support to the local police*		<input type="checkbox"/>
58.	<input type="checkbox"/>	Donation of cash		<input type="checkbox"/>
59.	<input type="checkbox"/>	Donation of company products		<input type="checkbox"/>
60.	<input type="checkbox"/>	Donations of employees' time		<input type="checkbox"/>
61.	<input type="checkbox"/>	Opening companies' facilities to the public		<input type="checkbox"/>
62.	<input type="checkbox"/>	Offering free water, gas facility to the mosques of the vicinity*		<input type="checkbox"/>
63.	<input type="checkbox"/>	Provide maintenance facility to the mosques*		<input type="checkbox"/>
64.	<input type="checkbox"/>	Development of rehabilitation centres (for flood/earth affecties or prisoners)*		<input type="checkbox"/>
65.	<input type="checkbox"/>	Providing relief goods to flood/earth affecties*		<input type="checkbox"/>
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PERFORMANCE:				
66.	<input type="checkbox"/>	Quantitative evidence of development of parts, roads, and bridges*	DR/CSRS/CR	<input type="checkbox"/>
67.	<input type="checkbox"/>	Amount of money spent on building community facilities*		<input type="checkbox"/>
68.	<input type="checkbox"/>	Number of (or amount spent on) cleaning drinking plants installed*		<input type="checkbox"/>
69.	<input type="checkbox"/>	Amount of donation*	NTFS ¹⁸	<input type="checkbox"/>
70.	<input type="checkbox"/>	Quantity of products donated*		<input type="checkbox"/>
71.	<input type="checkbox"/>	Amount of employees time*		<input type="checkbox"/>
72.	<input type="checkbox"/>	Number of people benefited*		<input type="checkbox"/>
73.	<input type="checkbox"/>	Number of rehabilitation centres built*		<input type="checkbox"/>
74.	<input type="checkbox"/>	PCP awards*		<input type="checkbox"/>
<hr/>				
75.D. GENERAL DISCLOSURE:				
1. Product Developments:				
AIMS/INTENTIONS:				
2.	<input type="checkbox"/>	Develop or improve company's products	CSRS	<input type="checkbox"/>
<hr/>				
ACTIONS:				
3.	<input type="checkbox"/>	Development related to the company's products including Packaging		<input type="checkbox"/>

¹⁸ Notes to financial statements

4.	<input type="checkbox"/>	Making containers reusable	DR/CSR/PS ¹⁹	<input type="checkbox"/>
5.	<input type="checkbox"/>	Research and developments related to product developments		<input type="checkbox"/>
PERFORMANCE:				
6.	<input type="checkbox"/>	Amount/percentage figure of research and development expenditure	DR/CSRS/PS	<input type="checkbox"/>
7.	<input type="checkbox"/>	Amount/percentage figure showing research and development benefits		<input type="checkbox"/>
8.2. Product Safety:				
AIMS/INTENTIONS:				
9.	<input type="checkbox"/>	Improve product safety	V/M/CV/SE/CSR S	<input type="checkbox"/>
ACTIONS:				
10.	<input type="checkbox"/>	Products meet applicable standards (i.e. ISO 22000 product standards, Oeko Tex 100 in textile sector)	DR/CSRS/PS	<input type="checkbox"/>
11.	<input type="checkbox"/>	Actions taken to make products safe for consumers		<input type="checkbox"/>
12.	<input type="checkbox"/>	Conducting research on company products		<input type="checkbox"/>
13.	<input type="checkbox"/>	Sanitary procedures improved in the processing and manufacturing of products		<input type="checkbox"/>
14.	<input type="checkbox"/>	Educating people about companies products' negative impacts		<input type="checkbox"/>
PERFORMANCE:				
15.	<input type="checkbox"/>	Product safety awards	DR/CSRS/PS	<input type="checkbox"/>
16.3. Product Quality:				
AIMS/INTENTIONS:				
17.	<input type="checkbox"/>	Improve/maintain product quality	V/M/CV/SE/CSR S	<input type="checkbox"/>
ACTIONS:				
18.	<input type="checkbox"/>	Product quality audited by third party (i.e. ISO 9000)	DR/CSRS/PS/ Awards section	<input type="checkbox"/>
19.	<input type="checkbox"/>	Employ state of art machines and technology*		<input type="checkbox"/>
PERFORMANCE:				
20.	<input type="checkbox"/>	Firm's product quality awards/prizes	DR/CSRS/PS/ Awards section	<input type="checkbox"/>
21.4. Consumers' Relations**:				
AIMS/INTENTIONS:				
22.	<input type="checkbox"/>	Customers' relationship building*	V/M/CV/SE/CSR S	<input type="checkbox"/>
23.	<input type="checkbox"/>	Customers' satisfaction*		<input type="checkbox"/>
ACTIONS:				
24.	<input type="checkbox"/>	Customers satisfaction survey	DR/CSRS/PS	<input type="checkbox"/>
25.	<input type="checkbox"/>	External survey		<input type="checkbox"/>
26.	<input type="checkbox"/>	Customers complaints system		<input type="checkbox"/>
27.	<input type="checkbox"/>	Education about company's products (e.g. properly labelled, advertised, and communicated)*		<input type="checkbox"/>
28.	<input type="checkbox"/>	Free Customer Service (especially in automobile)*		<input type="checkbox"/>
PERFORMANCE:				
29.	<input type="checkbox"/>	Number of customers complaints	DR/CSRS/PS	<input type="checkbox"/>
30.	<input type="checkbox"/>	Customers satisfaction results (Perception measure used Vuontisjarvi, 2006)		<input type="checkbox"/>
31.	<input type="checkbox"/>	Number of consumers' educated*		<input type="checkbox"/>
E. Other Disclosure: Includes disclosure which will not be covered by above CSR disclosure categories: environment, human resource, products and consumers, and community involvement disclosure. For example: Vendors/partners training and education.				
AIMS/INTENTIONS:				
32.	<input type="checkbox"/>	General CSR information (for quantitative disclosure)*		<input type="checkbox"/>
33.	<input type="checkbox"/>	Core Values*		<input type="checkbox"/>
34.	<input type="checkbox"/>	Statement of Ethics and Business Practices*		<input type="checkbox"/>
35.	<input type="checkbox"/>	Code of Ethics*		<input type="checkbox"/>

¹⁹ Product section

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ACTIONS:

36. Training to vendors and partners (i.e. suppliers)

PERFORMANCE:

37. Number of person trained*

38. Amount spent on training of vendors and partners*

39. CSR awards*

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FIGURE 1 Research Model

