The International Journal of Business Review (The Jobs Review)
e-ISSN 2621-413X and p-issn 2621-7317 Vol. 8, No. 1, June 2025
doi: 10.17509/tjr.v8vi1.70365

Exploring The Multifaceted Determinants Of Sustainability Reporting: A Holistic Perspective

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ABSTRACT

Introduction: Sustainability reporting has gained prominence as organizations face growing pressure to demonstrate their environmental, social, and governance (ESG) performance.
Purpose of the Study: This study explores the multifaceted determinants of sustainability reporting, emphasizing the interplay between organizational governance, regulatory frameworks, and societal expectations.
Objectives: The aim is to identify key drivers influencing the depth and quality of sustainability disclosures across industries.
Research Methodology: A comprehensive methodology was employed, focusing on an extensive review of existing literature to explore the determinants of sustainability reporting. The study synthesized findings from previous research articles to analyze the influence of corporate governance mechanisms, regulatory environments, and stakeholder engagement on sustainability reporting practices.
Findings: The findings reveal that robust governance structures, including active board oversight and strategic sustainability alignment, significantly enhance reporting transparency. Regulatory pressures and standardized guidelines further promote consistency, particularly in stringent legal environments. Additionally, societal factors, such as consumer awareness and cultural norms, play a crucial role in driving corporate commitments to sustainability.

OPEN ACCESS

ARTICLE HISTORY
Received: 25-04-2025
Revised: 15-05-2025
Accepted: 04-06-2025

KEYWORDS
Corporate governance; Determinants of disclosure; Regulatory frameworks; Stakeholder engagement; Sustainability reporting.

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Introduction

Sustainability reporting has emerged as a pivotal aspect of modern corporate accountability, reflecting an organization's commitment to integrating environmental, social, and governance (ESG) considerations into its operations. As global challenges such as climate change, resource scarcity, and social inequality intensify (Hassan et al., 2022), businesses face mounting pressure from stakeholders, including investors, regulators, and consumers, to demonstrate transparency and responsibility in their practices (Lipton, 2020). Sustainability reports serve as an instrumental medium to convey how companies address these challenges and align their objectives with broader sustainable development goals (SDGs).

The determinants of sustainability reporting have garnered significant scholarly attention. Several key theories, such as the stakeholder theory, legitimacy theory, institutional theory, cultural dimensions theory, agency theory, signaling theory, and the triple bottom line (TBL) theory, in recent studies have provided robust frameworks to support the determinants of sustainability reporting (Vitolla et al., 2020); (Herbert & Graham, 2022); (Hörisch et al., 2020). These theories collectively underline the multifaceted factors that influence the decision to disclose and the quality of such disclosures.

These determinants range from internal attributes such as corporate governance structures, leadership characteristics, and organizational culture, to external pressures such as regulatory frameworks, market demands, and cultural contexts (Geerts et al., 2021). Stakeholder theory underscores the influence of diverse stakeholder groups, emphasizing the necessity for organizations to disclose ESG practices to meet their expectations and maintain accountability (Wai-Khuen et al., 2023). Similarly, legitimacy theory highlights how organizations use sustainability reporting to align with societal norms and secure their social license to operate, demonstrating their commitment to ethical and sustainable practices (Akhter et al., 2023).

Institutional theory provides insights into how external pressures, including regulatory frameworks and cultural norms, shape organizational behavior and reporting practices (Kılıç et al., 2021). For instance, mandates such as the Directive 2014/95/EU in the European Union have shifted reporting practices from voluntary to mandatory, enhancing the consistency and comparability of disclosures (Ottenstein et al., 2022). Furthermore, cultural dimensions theory explains how regional and national cultural differences influence corporate attitudes toward sustainability, affecting the adoption and design of reporting standards, such as the Global Reporting Initiative (GRI) (Shkurko, 2023).

Internal governance mechanisms are equally significant. Agency theory examines the relationship between principals and agents within organizations, focusing on how governance structures like board diversity and audit committee attributes mitigate information asymmetry and enhance the credibility of sustainability reports (Vitolla et al., 2020). Additionally, signaling theory explores how organizations use high-quality disclosures to communicate their commitment to sustainable practices and long-term value creation to external stakeholders, thereby differentiating themselves in competitive markets (Song et al., 2024).

The quality of sustainability reporting is not merely a reflection of compliance but also a strategic tool for value creation. High-quality reports can enhance corporate reputation, foster stakeholder trust, and improve long-term financial performance (Ghuslan et al., 2021). The triple bottom line (TBL) theory further reinforces the strategic importance of sustainability reporting by advocating for the integration of economic, social, and environmental objectives in organizational performance and disclosures (Nogueira et al., 2025). Achieving this quality is contingent upon several factors, including integrating sustainability into corporate strategies, effective stakeholder engagement, and adopting innovative practices such as digitalization and integrated thinking.

This literature review delves into the key determinants of sustainability reporting as identified in contemporary research. By synthesizing insights from empirical studies and theoretical frameworks, this review aims to comprehensively understand the factors influencing sustainability reporting. It explores how governance structures, regulatory environments, cultural contexts, and technological advancements interplay to shape reporting practices. Such an understanding is crucial for both academics and practitioners to foster improvements in sustainability reporting, ensuring that it effectively addresses the complex demands of the current socio-economic and environmental landscape.

Theoretical Review

This theoretical framework integrates prominent theories to explore the determinants of sustainability reporting, emphasizing the interplay between internal governance mechanisms, external pressures, and cultural influences.

Stakeholder theory by Freeman (1984) provides the foundation for understanding the diverse interests that organizations must address through sustainability reporting. According to Freeman (1984), organizations have a responsibility to cater to the expectations of various stakeholders, including investors, employees, customers, regulators, and communities. This theory emphasizes the importance of transparent communication of ESG practices to maintain trust and accountability. For instance, Organizations disclose sustainability efforts to meet stakeholder demands for ethical and socially responsible behaviour. Effective stakeholder engagement influences the quality and comprehensiveness of sustainability reports.

Legitimacy theory (Suchman, 1995) posits that organizations seek to align their operations and disclosures with societal norms and values to secure their social license to operate. Sustainability reporting serves as a mechanism for demonstrating compliance with ethical and sustainable practices, thereby legitimizing organizational actions. For example, Companies use sustainability reports to address public concerns about environmental impacts. High-quality disclosures signal a commitment to ethical practices, reducing reputational risks.

Institutional theory (DiMaggio & Powell, 1983) explores the role of external pressures, such as regulatory mandates and cultural norms, in shaping organizational behaviour. It highlights how institutional environments drive the adoption and standardization of sustainability reporting practices. Key considerations include regulatory frameworks, such as Directive 2014/95/EU, mandating consistent and comparable reporting practices. Cultural norms influence regional adoption of reporting standards like the Global Reporting Initiative (GRI).

Hofstede's cultural dimensions theory (Hofstede, 1980) examines how cultural variations affect corporate attitudes toward sustainability. It suggests that societies with high uncertainty avoidance may adopt more rigorous sustainability reporting standards. Cultural values shape stakeholder expectations and reporting priorities.

Agency theory by (Jensen & Meckling, 1976) focuses on mitigating information asymmetry between principals (stakeholders) and agents (managers). It underscores the role of governance structures in ensuring a credible and reliable sustainability report. For instance, research suggests that board diversity and audit committee attributes enhance report quality and transparency, and also governance mechanisms ensure accountability in ESG disclosures.

Signaling theory by Spence, (1973) examines how organizations use sustainability reporting to differentiate themselves in competitive markets. High-quality disclosures serve as signals of a company's commitment to sustainable practices and long-term value creation. For instance, Sustainability reports signal corporate responsibility to investors and other stakeholders, while enhanced disclosures also build stakeholder trust and competitive advantage.

The triple bottom line theory provides a robust framework for understanding the integration of economic, social, and environmental objectives into organizational performance and disclosures (Elkington, 1997). It highlights the strategic importance of sustainability reporting in achieving a balanced approach to value creation. Key aspects include integrating sustainability into corporate strategies to enhance report quality and balancing profit, people, and planet objectives in disclosures.

Empirical Review

Sustainability reporting, a critical tool for corporate transparency and accountability, is shaped by a range of determinants that encompass internal governance structures, external regulatory pressures, and cultural contexts. These factors collectively influence how organizations disclose their sustainability practices, addressing the expectations of various stakeholders and aligning with global standards. This review synthesizes insights from recent literature to elucidate the factors influencing sustainability reporting quality and adoption across diverse organizational and geographical settings.

Corporate governance plays a pivotal role in shaping sustainability reporting. Vitolla, Raimo, and Rubino (2020) highlighted that audit committee attributes, such as frequency of meetings and financial expertise, enhance reporting quality by reducing information asymmetry and ensuring compliance with global standards. This aligns with the findings of Jamil, Mohd Ghazali, and Puat Nelson (2021), who demonstrated that the number of sustainability-related training attended by the board of directors and the percentage of directors with sustainability-related experience have a significant impact on the quality of sustainability reporting.

Leadership commitment and ownership structures also influence sustainability disclosures. Amidjaya and Widagdo (2020) found that ownership concentration and corporate governance positively influence the accessibility and relevance of sustainability reports. Similarly, research by Zahid et al. (2020) on board gender diversity indicates that women directors have an imperative role in improving corporate sustainability reporting as evident by their significant positive association with workplace and social, environmental, and economic dimensions of corporate sustainability.

Moreover, numerous studies emphasize the role of organizational culture in influencing sustainability reporting. For instance, research by Atika and Simamora (2024), demonstrates that low clan culture, high hierarchy culture, and high market culture lead to high sustainability report quality. A culture of transparency and ethical accountability encourages the integration of sustainability into organizational strategies.

Regulatory Frameworks Regulations are a primary external determinant of sustainability reporting. Ottenstein et al. (2022) examine the impact of Directive 2014/95/EU, which mandates sustainability disclosures, and find that it improves consistency and comparability across European firms. Similarly, Goel (2021) discusses reforms in India that elevate disclosure standards and positively influence corporate performance. The study found that there is a significant improvement in sustainability reporting by Indian companies after the introduction of disclosure reforms. Different sectors show significant differences in the sustainability reporting during the pre-reform period, but as the sustainability reporting improves after the reforms, sector difference reduces.

Market dynamics and stakeholder expectations also play a significant role. Studies by Hidayah, Nugroho, and Prihanto (2021) emphasize that environment and shareholder pressures significantly impact the quality and comprehensiveness of disclosures. Geerts, Dooms, and Stas (2021) also emphasize that myriad different institutional pressures are in play when it comes to influencing the decision-making of managing bodies about the adoption of sustainability reporting

Methods

This literature review employed the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) guidelines to ensure a structured and transparent approach to identifying, selecting, and synthesizing relevant studies. The methodology is detailed as follows:

Comprehensive searches were conducted across multiple academic databases, including Scopus, Web of Science, Google Scholar, and Emerald, using key terms such as "sustainability reporting," "determinants of sustainability reporting," "Cultural norms and sustainability reporting," and "corporate governance and sustainability reporting, ''regulatory frameworks and sustainability reporting" leadership and sustainability reporting''. Boolean operators (AND, OR) were employed to refine search results.

Inclusion criteria: *(1)* Peer-reviewed journal articles published in the last 5 years; (2) Studies focusing on the determinants of sustainability reporting; (3) Articles written in English. *(4)* Articles with the higher citation count. Exclusion criteria Non-academic sources (e.g., blogs, news articles) and Duplicates

Screening and Selection: (1) Titles and abstracts of retrieved articles were manually screened to exclude irrelevant studies. Articles with higher citation counts were prioritized based on the inclusion criterion; (2) The authors conducted Full-text screening for the remaining articles to ensure alignment with the research objectives; (3) A PRISMA flow diagram was created to document the selection process, illustrating the number of studies identified, screened, included, and excluded.

Data Extraction: A standardized data extraction form was used to collect information from the selected studies, including author(s), publication year, study context, theoretical framework, methodology, and key findings.

Quality Assessment : The quality of the included studies was assessed using criteria such as clarity of research objectives, robustness of methodology, and relevance of findings to the research theme.

Synthesis: The findings from the selected studies were synthesized thematically, focusing on the role of governance, regulatory frameworks, stakeholder pressures, cultural influences, and technological advancements in shaping sustainability reporting practices.

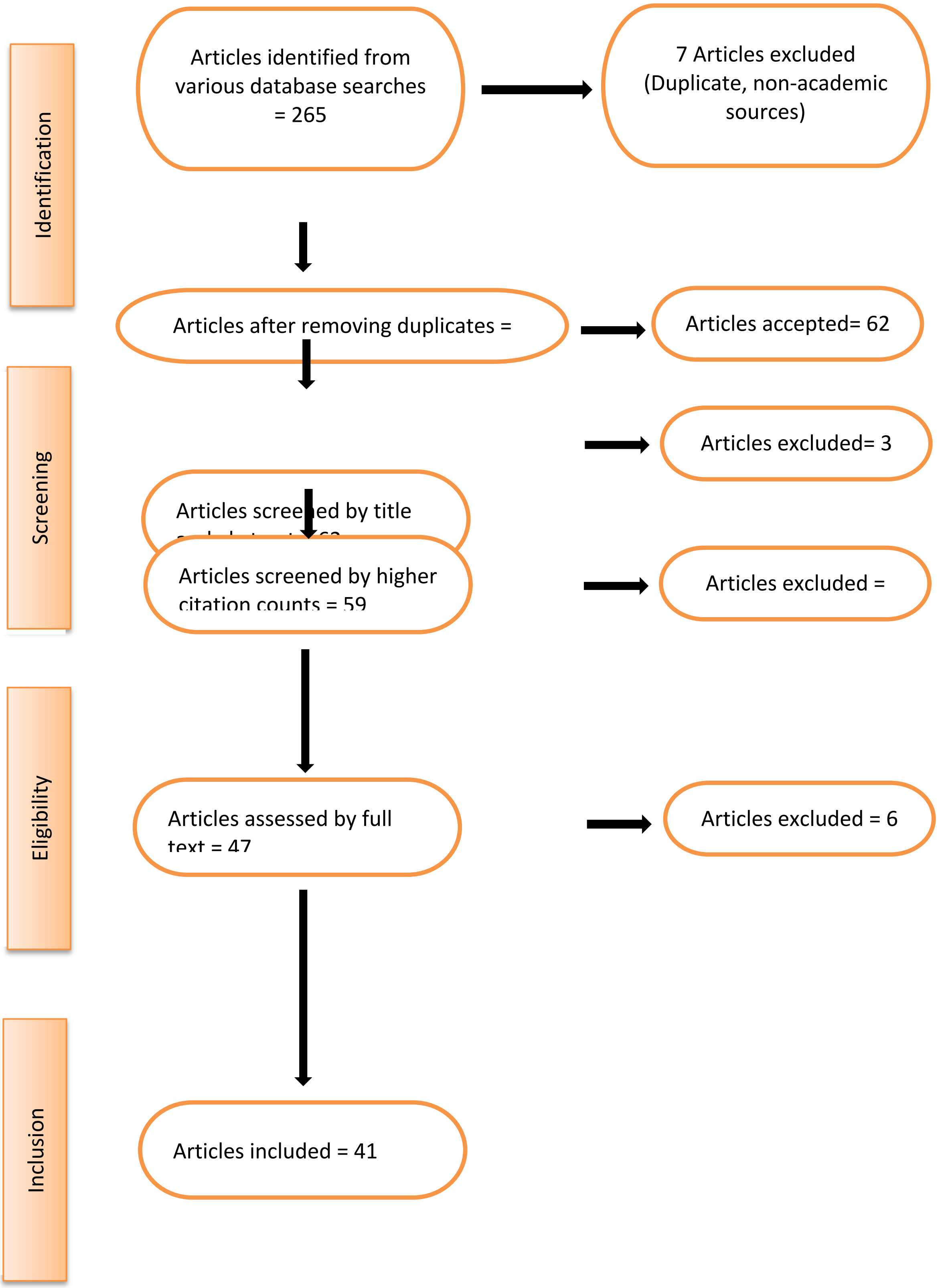

Figure 1: PRISMA statement flow chart

Result

The determinants of sustainability reporting identified in the reviewed literature are categorized into the following themes:

Governance and Internal Attributes:

Corporate Governance Structures

Corporate governance structures significantly influence the quality and extent of sustainability reporting. Key elements include board diversity, independence, and the role of audit committees (Jamil et al., 2021). Research highlights that boards with diverse perspectives, characterized by a balance of gender, expertise, and independence, prioritize environmental, social, and governance (ESG) considerations. For instance, Bani-Khaled et al., (2024) found that board characteristics significantly affect ESG performance. Specifically, gender diversity, independent board members, and board-specific skills positively contribute to sustainability efforts. Similarly, an independent audit committee fosters accountability, ensuring that sustainability reports adhere to standards of credibility and reliability (Buallay & Al-Ajmi, 2020).

Organizational Culture

The ethos and internal values of an organization significantly shape its sustainability priorities. A culture that emphasizes innovation, ethical practices, and inclusivity tends to integrate ESG goals seamlessly into operational and reporting frameworks. For instance, research by Dey et al., (2022) found a significant influence of ethical leadership on employees' voluntary environmental behavior, which subsequently impacted the sustainable performance of business organizations.. This alignment reflects in comprehensive reporting that highlights long-term value creation.

Leadership Commitment

The role of top management is pivotal in driving sustainability initiatives (Kiesnere & Baumgartner, 2020). Leaders who regard sustainability as a strategic imperative ensure its integration across the organization. According to Chairina & Tjahjadi, (2023), board independence is significantly associated with the quality of sustainability reports. Empirical studies rooted in stakeholder and agency theories reinforce the importance of robust governance and leadership. Stakeholder theory suggests that responsive governance aligns corporate activities with stakeholder expectations (Kamal, 2021), while agency theory emphasizes the mitigation of information asymmetry through effective governance practices (Vitolla et al., 2020). These frameworks underline the interconnectedness of governance mechanisms and organizational culture in achieving high-quality sustainability disclosures.

External Pressures

External pressures play a critical role in shaping sustainability reporting practices, acting as both motivators and benchmarks for organizations to enhance transparency and align with evolving societal and regulatory expectations (Ekberg Nannskog & Khaniri, 2024). These pressures encompass regulatory frameworks, market demands, and stakeholder influences.

Regulatory Frameworks

Legal and institutional mandates often compel organizations to adopt sustainability reporting practices. For example, the European Union's Directive 2014/95/EU mandates large organizations to disclose non-financial and diversity information, significantly enhancing the consistency and comparability of sustainability reports. This regulatory approach encourages organizations to adopt global reporting standards like the Global Reporting Initiative (GRI), which provide a structured framework for disclosures (Fiandrino et al., 2022). Research by Ottenstein et al., (2022) indicates that directives influence sustainability reporting quality and quantity.

Market Demands

Market dynamics, including consumer and investor preferences, drive companies toward greater transparency in ESG disclosures. Investors increasingly rely on sustainability reports to assess long-term financial viability and ESG risks, prompting organizations to align their strategies with stakeholder expectations (Nguyen, 2025). On the other hand, Xue, (2023) revealed that while it might seem intuitive to assume that greater investor interest in ESG issues leads to more precise ESG disclosures, this perspective is incomplete. Stronger investor preferences for ESG reshape how information is utilized, thereby altering the dynamics of disclosure precision.

Additionally, companies listed on stock exchanges with ESG disclosure requirements, such as the Johannesburg Stock Exchange, demonstrate enhanced reporting quality, (Chonco et al., 2024).

Stakeholder Influences

NGOs, media, and local communities play an influential role in shaping the breadth and focus of sustainability disclosures (Sisaye, 2021). Advocacy groups often act as watchdogs, holding companies accountable for their environmental and social impacts. As noted by Thoradeniya et al., (2022), in their research on the role of individual, organisational, and institutional factors on sustainability reporting. They found that organisational factors predominate as both facilitators and inhibitors of sustainability reporting in both war and post-war periods. Similarly, local communities affected by corporate operations advocate for disclosures that address specific socio-environmental concerns, further enriching the scope of reports.

Technological and Innovative Factors:

Technological advancements and innovative approaches have become significant enablers of sustainability reporting. They not only streamline reporting processes but also enhance the quality, accessibility, and strategic value of disclosures (Lodhia et al., 2025). Key elements include:

Digitalization

The integration of digital tools and platforms in sustainability reporting has revolutionized how information is collected, processed, and communicated. Advanced technologies, such as cloud computing, blockchain, and artificial intelligence (AI), allow organizations to automate data collection, improve accuracy, and ensure real-time updates in their reports (Alkan, 2022). For instance, blockchain technology provides transparency and traceability, ensuring that reported data is verifiable and tamper-proof (Ahmed, 2025). AI and machine learning help identify patterns in ESG performance, enabling predictive analytics for strategic planning. Digital platforms also facilitate stakeholder access to sustainability reports, fostering greater engagement and trust.

Integrated Thinking

This approach promotes a holistic perspective, encouraging organizations to consider the interconnectedness of financial, environmental, and social factors in their decision-making processes (McGuigan et al., 2021). Integrated thinking supports: (1) Aligning sustainability initiatives with broader organizational goals; (2) Enhancing the coherence and relevance of sustainability disclosures. Research by Hassan et al., (2022) found that the integrated thinking perspective of the CEO determines which capitals to embrace in the pursuit of value creation by an organization. A broader perspective on the integrated thinking of the CEO can lead to a sustainable perspective for value creation, focusing on integrated corporate responsibility

Cultural and Regional Influence

Cultural and regional factors significantly influence sustainability reporting by shaping organizational attitudes, priorities, and compliance with global standards (Perkins et al., 2022). These influences manifest in two primary dimensions:

National and Regional Cultures

Cultural norms and values in different regions determine how organizations approach sustainability reporting. For instance, companies in collectivist societies may prioritize community and social well-being in their disclosures, while those in individualistic cultures might focus more on financial outcomes and individual accountability. National cultural dimensions such as power distance, uncertainty avoidance, and long-term orientation, as proposed by Hofstede, directly affect the transparency and emphasis of sustainability initiatives (Huang et al., 2024).

Research by Pucheta-Martínez & Gallego-Álvarez, (2020) highlights the corporate environmental disclosure practices in different national contexts, demonstrating that companies operating in countries with individualist, masculine, and indulgent cultures are less likely to disclose environmental information. Furthermore, studies such as Ottenstein et al. (2022) note how cultural differences shape regional reporting practices. European companies often lead in comprehensive sustainability reporting due to their societal focus on environmental and social governance.

Global Reporting Standards

Frameworks like the Global Reporting Initiative (GRI) act as unifying tools to standardize sustainability reporting across diverse cultural and regional contexts. These standards provide a common language for disclosures, ensuring consistency and comparability across borders (Ünlü & Öztürk, 2024). However, the adoption of these frameworks varies: (1) Developed regions with mature reporting ecosystems, such as Europe, demonstrate higher compliance with GRI standardsl; (2) In emerging economies, while the uptake of such frameworks is growing, cultural and resource constraints often result in less detailed reporting.

Studies by Shanmugam et al., (2025) revealed that compulsory regulatory structures in Europe and South Africa have greatly influenced IR adoption, while voluntary adoption in Malaysia, Sri Lanka, and Nigeria has caused variable reporting practices. Major difficulties consist of elevated compliance expenses, insufficient expertise, and poor regulatory enforcement, especially in developing countries. These cultural and regional influences underscore the dual role of local norms and global frameworks in shaping sustainability reporting practices. They highlight the need for organizations to balance culturally specific practices with adherence to global standards, ensuring both relevance and comparability in their disclosures.

These determinants collectively underscore the complexity of sustainability reporting, where internal and external factors, guided by robust theoretical frameworks, shape the quality, comprehensiveness, and impact of corporate disclosures

Trends in Sustainability Reporting

Shift from Compliance to Strategic Reporting

Organizations are transitioning from viewing sustainability reporting as a regulatory requirement to leveraging it as a strategic tool. This evolution reflects a recognition of the broader value that sustainability practices bring to long-term corporate performance and stakeholder engagement (Bendell & Huvaj, 2020). Strategic reporting allows organizations to articulate how sustainability initiatives align with their mission, competitive strategy, and societal impact. Research by Zimon et al., (2022) emphasizes that non-financial sustainability reporting affects corporate reputation positively. This shift also reflects an increased focus on proactive disclosures that showcase innovation, resilience, and commitment to global sustainable development goals (SDGs).

Integration of Triple Bottom Line (TBL)

The adoption of the TBL framework has redefined sustainability reporting by emphasizing the interconnectedness of economic, social, and environmental dimensions. Companies now integrate financial performance with their contributions to social equity and environmental stewardship (Abraham, 2024). For instance, Elkington (1997); cited by Zaharia & Zaharia, (2021), who introduced the TBL concept, argues that organizations must consider all three dimensions to achieve long-term viability. Empirical evidence by Ahmad et al., (2025), derived from the application of the Generalized Method of Moments (GMM), highlights the significant influence of corporate social responsibility (CSR) dimensions; economic, environmental, and social, as framed by the triple bottom line on a firm's financial performance, specifically return on assets (ROA).

Emphasis on High-Quality Reports

High-quality sustainability reports are increasingly recognized as a means to build trust and legitimacy. These reports go beyond compliance, offering transparency and clarity on ESG initiatives, risk management, and long-term planning. Almagtome et al., (2020) emphasized that there is a positive correlation between sustainable development and the quality of corporate governance practices, and companies with a high corporate governance record tend to disclose more economic, social and environmental information. The emphasis on quality is supported by frameworks like the Global Reporting Initiative (GRI) and Integrated Reporting (IR), which provide detailed guidelines for ensuring comprehensiveness, reliability, and stakeholder relevance. Furthermore, Ellili, (2022) found a positive relationship between ESG disclosure, financial report quality, and investment efficiency. This evidence suggests that transparent and precise ESG reporting enhances the quality of financial information, which in turn facilitates more efficient allocation of resources and informed investment decisions. By transitioning from compliance-focused to strategic, integrated, and high-quality reporting, organizations are better positioned to respond to stakeholder expectations, mitigate risks, and capitalize on opportunities in a rapidly evolving global landscape. This trend underscores the pivotal

Discussion

Based on the results of descriptive analysis, the characteristics of respondents in this study indicate that the majority of employees have a fairly high level of workload, but are still able to maintain optimal performance. This can be seen from the average value of the workload variable, which is in the medium to high category, indicating that most employees face significant work demands. However, perceived organizational support also helps in managing the work pressure. Descriptive results on the perceived organizational support variable show that the majority of employees feel they get adequate support from the company, both in the form of work facilities, policy flexibility, and welfare programs. This support contributes to increasing employees' work motivation and loyalty to the company. Meanwhile, the employee performance variable shows a high average score, which indicates that employees are able to provide good performance despite having a fairly high level of workload. This finding suggests that well-managed workload and optimal perceived organizational support can help improve employee performance. Thus, the results of this descriptive analysis are in line with the findings in the statistical test, where workload and perceived organizational support have a significant relationship to employee performance.

Based on the research results, workload has a positive influence on employee performance. This is in line with the Job Demand-Resources (JD-R) theory proposed by (Bakker & Demerouti, 2007)**,** which states that a well-managed workload can increase motivation and employee performance. In addition, Two-Factor Theory Herzberg et al., (1959) also asserts that motivational factors, such as rewards and increased income, can encourage employees to work harder. The facts on the ground show that in this company there is no compulsion regarding working hours, so the higher the working hours taken by employees, the higher the income earned. With an incentive system commensurate with additional working hours, employees are encouraged to increase their productivity, which in turn has a positive impact on overall performance. Research by Jeffrey H. Greenhaus, (1985) which states that a well-managed workload can increase employee productivity. In addition, this finding is in line with a study conducted by (Schaufeli et al., 2009), which found that under certain conditions, an increase in workload can encourage employees to work more optimally and achieve higher targets.

Based on the research results, perceived organizational support has a positive influence on employee performance. Perceived Organizational Support theory developed by Eisenberger et al., (1986) explains that when employees feel valued and supported by the organization, they tend to have higher work commitment and improve their performance. This is also supported by the Social Exchange theory of (Blau, 1964)**,** which emphasizes that reciprocal relationships between organizations and employees can increase job satisfaction and loyalty to the company. Facts in the field show that companies provide various forms of support to employees, such as adequate work facilities, work flexibility policies, and welfare programs. With a supportive work environment, employees are more motivated to give their best contribution, which in turn improves their work performance. This finding is in line with the research of Eisenberger et al., (1986)**,** which confirms that the higher the perceived organizational support, the greater the increase in motivation and employee performance. In addition, Lambert et al., (2016) found that organizational policies oriented towards employee welfare, such as work flexibility and welfare programs, can increase perceived organizational support and have a positive impact on productivity and job satisfaction.

Based on the results of the F test, the value of F = 179.011 is obtained with a significance value of 0.000. These results indicate that workload and perceived organizational support simultaneously have a significant effect on employee performance. In other words, the combination of a well-managed workload and adequate perceived organizational support can improve employee performance. In addition, based on the results of the t test, the value of t = 4.190 for workload and t = 3.954 for perceived organizational support, both with a significance value of 0.000. These results indicate that both independent variables have a significant influence on employee performance partially. This means that both workload and perceived organizational support are individually able to improve employee performance. Meanwhile, the coefficient of determination test results show that the R Square value = 0.785, which means that workload and perceived organizational support are able to explain 78.5% of employee performance variability, while the remaining 21.5% is explained by other factors outside this study. This finding indicates that workload and perceived organizational support are very influential factors in improving employee performance.

Conclusion

The examination of sustainability reporting determinants unveils a multifaceted interplay of organizational, regulatory, and societal factors. This study underscores the pivotal role of corporate governance mechanisms, stakeholder engagement, and institutional pressures in shaping the depth and transparency of sustainability disclosures. Specifically, robust board oversight, strategic alignment with sustainability goals, and active stakeholder dialogue emerge as critical enablers for comprehensive reporting practices.

Furthermore, regulatory frameworks and institutional environments significantly influence corporate behavior, reinforcing the necessity of standardized reporting guidelines to ensure consistency and comparability across industries. The findings suggest that companies operating in stringent regulatory contexts exhibit higher adherence to sustainability reporting norms, reflecting the importance of legal mandates in fostering accountability.

Equally, the societal dimension, characterized by consumer awareness, public scrutiny, and cultural predispositions, plays a vital role in driving organizational commitments to sustainability. The evolving expectations of consumers and investors necessitate that firms not only comply with regulations but also actively demonstrate their environmental and social contributions.

However, the study also highlights challenges, including the potential for greenwashing and the disparity in reporting practices across regions and sectors. Addressing these issues requires a collaborative effort among policymakers, industry leaders, and academic institutions to refine reporting standards, enhance corporate transparency, and foster a culture of ethical responsibility.

In conclusion, sustainability reporting is a dynamic and evolving domain that necessitates a holistic approach, integrating governance, regulatory, and societal perspectives. By aligning business objectives with global sustainability imperatives, organizations can not only mitigate risks but also unlock opportunities for innovation, reputation enhancement, and long-term value creation. This study contributes to the broader discourse on sustainability by offering insights into the drivers of reporting practices and proposing pathways for more effective implementation. Future research could explore sector-specific challenges and the impact of emerging technologies on sustainability reporting.

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