



## Determinants of Corporate Social Responsibility Disclosure: A Systematic Literature Review at Organizational and Individual Levels

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### ABSTRACT

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This study aims to review quantitative literature on the drivers of CSR disclosure from the two perspectives and analyze the differences and implications of the various factors to the theory and practice. This study uses a systematic literature review of forty empirical articles published in ABS journals between the years 2000 and 2024. It employs databases such as Google Scholar, Web of Science, SAGE, and others to source literature on factors influencing CSR disclosure. This study organizes determinants of CSR disclosure into organizational and personal factors. It shows how both levels substantially affect CSR practices and, more specifically, the role of individual-level factors that have received less attention. The organizational factors are governance mechanisms and regulatory compliance, and the individual factors are managerial values and leadership. This study is mainly based on ABS-ranked journals' empirical articles, meaning that some valuable findings from grey literature or non-ABS publications may be excluded. Subsequent research can extend this research to include these sources and examine the intermediate variables, moderating variables, and different settings to enhance the knowledge of CSR disclosure. This study conducted a comprehensive and systematic analysis, contributes to the literature on CSR disclosure determinants, and offers a reference framework for extensional studies and applications across various types of organizations.

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## **1.0 Introduction**

The growing globalization differential has enhanced the role of accountability, and thus, it has become mandatory for companies to report their CSR strategies more than ever. The way and extent to which companies report on CSR has become less an optional extra and more a strategic necessity as the result of various factors, including the raised levels of stakeholder expectations, the development of legal frameworks, and improvements in corporate governance. (Hooghiemstra, 2000) The increased use of reporting frameworks such as GRI and Integrated Reporting frameworks and the prevalence of CSR disclosures in present-day business practices cannot be ignored. (Adams, 2002; KPMG, 2022). Furthermore, it has been established that CSR disclosure is associated with several business advantages, such as increased company profile, investor confidence, market position, and financial performance. (Branco & Rodrigues, 2006; Freeman et al., 2018). Thus, the current study finds that firms in different industries and regions are actively adopting CSR disclosure to enhance corporate legitimacy and strengthen the trust of their stakeholders. (Cormier & Magnan, 2003; Eccles & Krzus, 2014).

The current literature presents several factors that affect CSR disclosure: institutional factors, governance mechanisms, and managerial perceptions. According to institutional theory, these factors include legal requirements, media attention, and societal expectations that craft CSR disclosure. (Nurunnabi, 2015). Likewise, agency theory has propounded that corporate governance structure, like a board of directors' independence and ownership structure, is instrumental in influencing the level of CSR reporting. (Eccles & Krzus, 2014; Jensen, 2010). However, the current literature in this area is rather dispersed and, thus, produces inconclusive outcomes, making a more organized and integrated review timely. Despite previous research focusing on macro-level institutional contexts or micro-level managerial actions, a more systematic multi-level approach has been scarce. (Fifka, 2013; Ioannou & Serafeim, 2017; Parker, 2005). This research void means there is a need to systematically analyze and sort out factors that influence CSR disclosure to have a general understanding of the factors that influence CSR disclosure.

This study addresses this research gap by employing a systematic literature review (SLR) to examine CSR disclosure determinants through a two-level framework: It was divided into two groups, namely, Organizational level and Individual level. At the organizational level, firm size, industry characteristics, board of directors diversity, and ownership are examined (Hahn & Kühnen, 2013). Individually, the focus is placed on managerial values, leadership commitment, and stakeholder communication (Aguilera et al., 2015; Morsing & Schultz, 2006). This paper synthesizes empirical research on CSR disclosure from ABS and ABDC journals to systematically understand the factors influencing CSR disclosure. The research contributes to the literature by presenting a conceptual framework that extends the understanding of CSR reporting at various levels, theoretically and practically (Arshad, 2023; Hashmi et al., 2023; Gulshan et al., 2026). The research implications are meant to assist academics, policymakers, and corporate practitioners in enhancing the quality of CSR disclosure, boosting compliance with legal requirements, and elucidating the main directions for future research in this constantly developing field. This study is structured as follows: The next section outlines the review methodology and the research

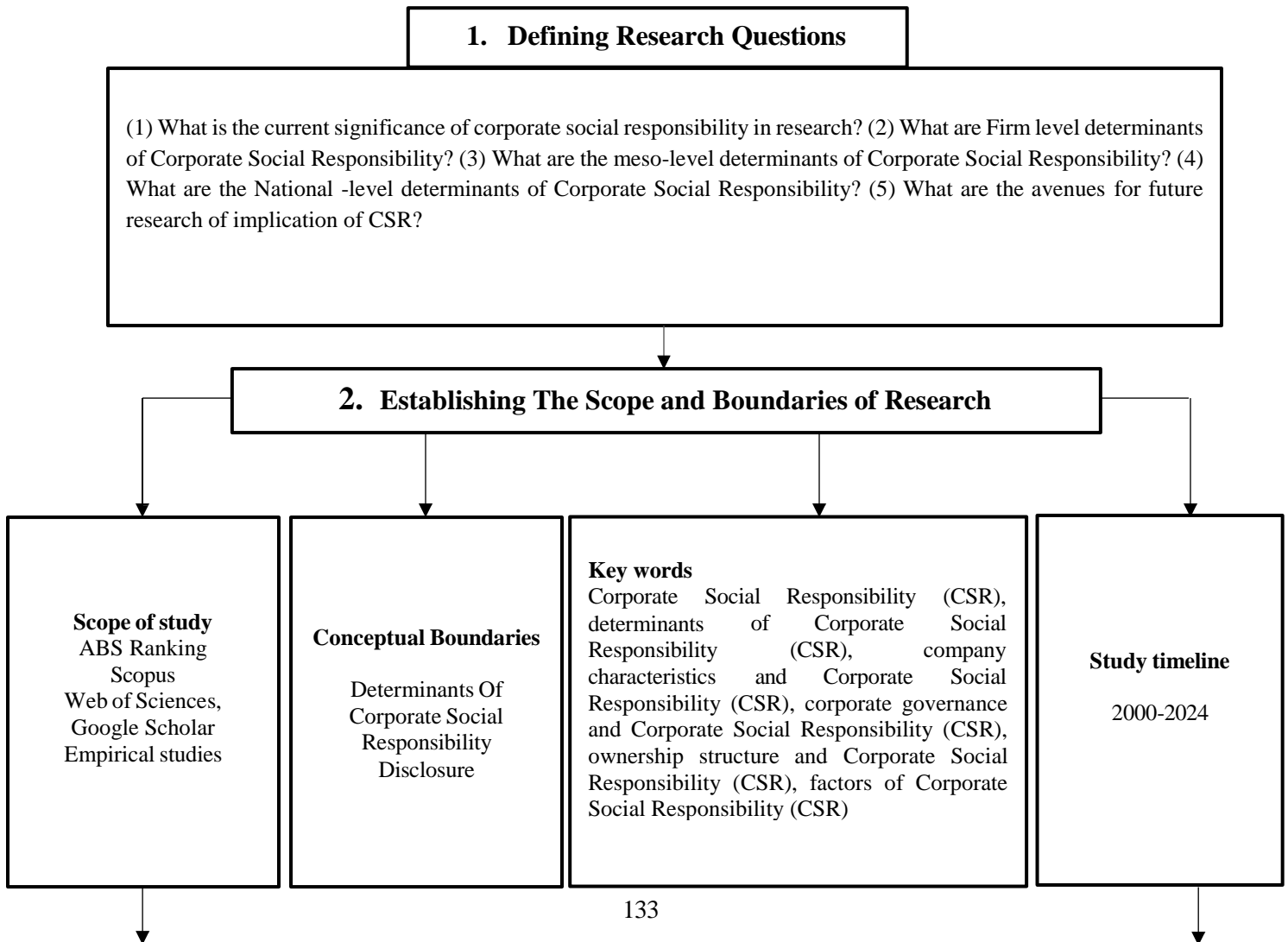
framework for this study. The remaining subsequent sections of this study contain the analysis of the findings and discussions, and the last section of the study provides recommendations for future research and implications for practice.

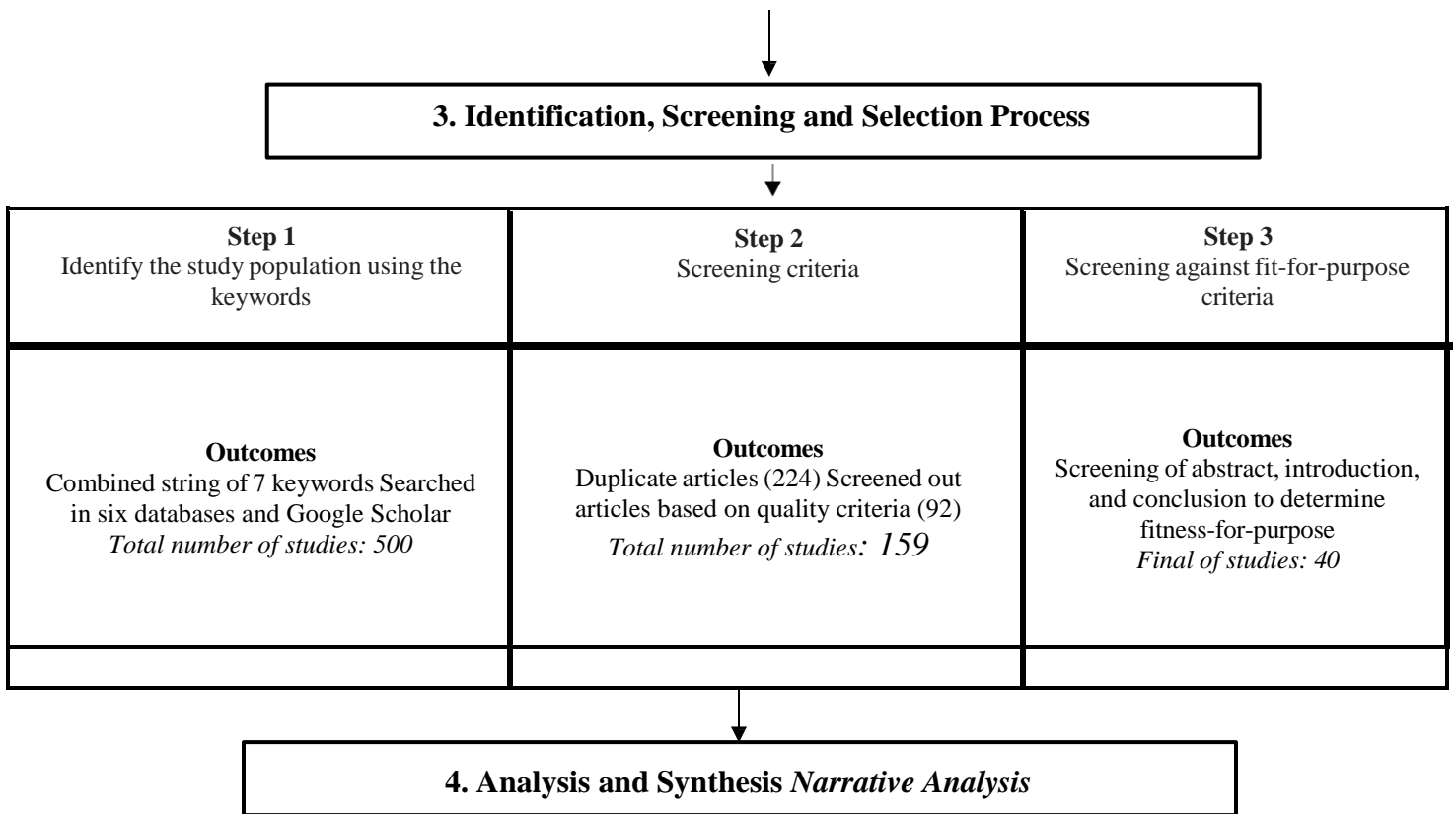
## 2.0 Literature Review

This study adopts a systematic literature review (SLR) approach to identifying and synthesizing the extant CSR literature on the determinants to be investigated in this research. The review process is structured based on the guidelines proposed by (Denyer & Tranfield, 2009), which include four iterative steps: The four stages involved are (1) formulation of research questions, (2) delimitation and demarcation of the study, (3) identifying, filtering, and selecting the relevant studies, and (4) synthesizing the data collected from the studies. This approach makes the review process more reliable, valid, and accountable.

### 2.1 Defining Research Questions

The first step in the review process involved developing research questions to guide the systematic review. Based on the existing literature, four key research questions were formulated: The research questions were developed to comprehensively explore the various factors influencing CSR across different levels and identify future research gaps.





## 2.2 Establishing Scope and Boundaries

To ensure the coherence of the review, certain limitations were set to confine the scope and focus of the review. This research relies on the systematic review of empirical articles only from highly ranked, refereed journals listed in CABS and other similar databases. The review considers articles between 2000 and 2024 to map CSR development over four decades. The present review, therefore, only included papers that looked at the factors at the organizational and individual levels that determine CSR. Research papers that only focused on sustainability reporting standards, measurement, or other unrelated aspects were excluded.

## 2.3 Identification, Screening, and Selection of Studies

The literature was searched using a predetermined search strategy to find the most pertinent articles. Six major databases were utilized: The databases used in this study include the Web of Science (ISI), Scopus, Wiley Online Library, SAGE Journals, Elsevier ScienceDirect, and Google Scholar. The search was done with the help of the following search terms: CSR determinants, CSR disclosure, and organizational and individual factors influencing CSR. All articles found through searching were first excluded by duplicates and then assessed by their relevance and the quality of the methods used.

Selection bias was minimized by including only articles from ABS-ranked journals and peer-reviewed conference proceedings. Any research that did not meet the inclusion criteria, including conceptual papers, book chapters, and reports, was excluded. The last stage involved a full-text assessment of the articles; only 159 were considered relevant to this systematic review.

## 2.4 Analysis and Synthesis

The final step of the analysis included synthesizing the results of the identified articles. A narrative synthesis approach was adopted to categorize determinants into two levels: There are two types of occupational stress: organizational and individual. Organizational-level factors include governance structures, firm size, ownership, and industry type. Individual-level factors include managerial attitudes, leadership commitment, ethical issues, and sustainability perception. This classification offers a conceptual map in an attempt to embrace the multiple determinants of CSR.

The systematic review approach helps to include only the most significant literature and meet the study's methodological standards. The following section presents the review's results and significance.

### **3.0 Methodology**

Given that organizations exist at multiple levels (Frynas & Stephens, 2015) and (Frynas & Yamahaki, 2016), This study proposes a multi-level approach to identifying the drivers of CSR reporting. It builds on previous literature on review studies. (Ali et al., 2022) The goal is to develop a two-level framework to classify the determinants of CSR disclosure, namely at the organizational and individual levels.

#### **3.1 Organizational-Level Determinants**

The organizational level refers to factors within the firm, including corporate governance mechanisms, industry-specific influences, and firm-wide sustainability strategies. It captures how firms interact with external stakeholders such as investors, regulators, employees, and society. Previous studies (Ali et al., 2022; Barbour, 2017; Frynas & Yamahaki, 2016) We have identified the following key organizational determinants of Corporate Governance: board composition, ownership structure, and leadership oversight; compliance with national and international CSR reporting standards; the influence of investors, NGOs, customers, and employees on disclosure practices; industry type, firm size, financial performance, and risk exposure.

#### **3.2 Individual-Level Determinants**

The individual level focuses on the role of managers and decision-makers within an organization in shaping CSR disclosure. This level accounts for personal values, leadership commitment, and ethical considerations influencing sustainability reporting. (Ali et al., 2022; Frynas & Yamahaki, 2016; Jones et al., 2004)The key determinants include the Influence of CEOs and senior management on CSR priorities, the role of ethical leadership and personal values in decision-making, the impact of education, expertise, and sustainability-related knowledge on disclosure practices, and how societal influences shape managerial attitudes toward CSR.

### **4.0 Findings and Results**

This section presents the key findings of the systematic literature review by analyzing the determinants of corporate social responsibility (CSR) disclosure at the organizational and individual levels.

#### **4.1 Organizational-Level Determinants**

Organizational level determinants are structural and strategic factors that affect a company's CSR disclosure. These determinants include corporate governance, which consists of independent boards, CSR committees, and sustainability departments to strengthen CSR

disclosure. Organizations with sound governance systems have been found to practice more sustainable reporting than those with poor ones. Regulatory and Compliance Requirements: Companies working in areas with strong CSR standards will likely provide more information on sustainability. Observance of national and international guidelines like the GRI and the SASB guarantees that organizations adhere to the required disclosure and meet the needs of the stakeholders. Stakeholder Engagement: This implies that the more an organization interacts with its stakeholders, such as investors, customers, employees, and NGOs, the more likely it will disclose CSR projects. This paper has identified that pressure from the stakeholders can help encourage the firms to step up their sustainability reporting. Industry-Specific Factors: Some sectors like mining, oil, gas, and manufacturing are often under pressure concerning environmental and social responsibility. This is because organizations in these industries will likely offer more elaborate CSR information to reduce the costs of losing legitimacy and damaging the company's reputation. Firm Size and Financial Performance: The result also shows that large firms with adequate financial capacity will likely embrace sustainability reporting and implementation. Thus, finding financially sound companies using CSR disclosure to improve corporate image and attract investor confidence is unsurprising.

Determinants	Sign	Theory	Country	Freq.	Source
CSR	(+)	SIT, ST,	NMN, UK, PK, CN	40	(Abeysekera & Fernando, 2020; Bae et al., 2021; Ishaq et al., 2023; Valmohammadi, 2014)
Adoption of GRI Guidelines in CSR Reporting	(-)	LT	SPAIN	1	(García-Sánchez et al., 2022)
Advertising Intensity	(+)	IT	USA	1	(Shabana et al., 2017)
Better Accomplishment of Labor Practice	(+)	ST	IRAN	1	(Valmohammadi, 2014)
Better accomplishment of Fair Operating Practices	(+)	ST	IRAN	1	(Valmohammadi, 2014)
Better Accomplishment of Environmental Practices	(+)	ST	IRAN	1	(Valmohammadi, 2014)
Better focus on Consumer Issues	(+)	ST	IRAN	1	(Valmohammadi, 2014)
Better focus on Community Involvement	(+)	ST	IRAN	1	(Valmohammadi, 2014)
Better Organizational Governance	(+)	ST	IRAN	1	(Valmohammadi, 2014)
Better Respect of Human Rights	(+)	ST	IRAN	1	(Valmohammadi, 2014)
Board Independence	(+)	ST	PK	9	(Mahmood et al., 2018)
Board Size	(-)	ST, IT, TCM, ST, AT, RT & RDT	PK, KR & CN	15	(Liao et al., 2018; Mahmood et al., 2018; Park, 2019)

CEO Duality	(-)	RDT, STa	IND	5	(Wong & Millington, 2014)
Company's UNGC Membership & Decision	(+)	MTSC, IT, RT & SHT	EC	3	(Wong & Millington, 2014)
Comply with the Companies Act	(+)	-	IND	1	(Sigurðsson et al., 2023)
Controversial Business Issues	(+)	IT	USA	1	(Shabana et al., 2017)
Corporate Governance	(-)	AT & STc	EG	2	(Shahwan, 2015)
Corporate NGO-Collaborators	(+)	IT	PK	1	(Ali, Frynas, et al., 2024)
Creating Share Value	(+)	MT	KR	3	(Assenga et al., 2018)
Demand for CSD Assurance	(+)	ST	-	1	(Wong & Millington, 2014)
Directors with Doctoral Qualification	(+)	AT & RDT	TZ	1	(Assenga et al., 2018)
External assurance of CSR Reports	(-)	LT	SPAIN	1	(Bae et al., 2018)
Financial Performance	(+)	RBV	ITALY, MOROCCO	2	(Ahsan, 2024)
Firms in Hazardous Industries	(+)	IT	USA	1	(Shabana et al., 2017)
Foreign Directors	(+)	AT, RDT	TZ	1	(Assenga et al., 2018)
Gender Diversity	(-)	AT, STb, IT, ST & SDT	UK	3	(Buallay et al., 2022)
Independent Directors	(-)	RDT, STa	IND	2	(Wong & Millington, 2014)
Internationalization	(+)	IT, TCM, ST, AT, RT & RDT	CN	2	(Liao et al., 2018)
Larger Firms Size	(+)			1	
Mandatory CSR Rule	(-)	ST	IND	7	(Manchiraju & Rajgopal, 2017)
Media Coverage	(+)	IT	USA	1	(Shabana et al., 2017)
More presence of independent directors on a board	(+)	ST & AT	KR	1	(Bae et al., 2018)
Number of Board Meetings	(+)	(Liao et al., 2018)	CN	1	(Liao et al., 2018)
Organizational Size	(+)	ST	IRAN	1	(Valmohammadi, 2014)
Organizational Culture	(+)	RBV	ITALY, MOROCCO	2	(Ahsan, 2024)
Outside Directors	(+)	AT & RDT	TZ	1	(Assenga et al., 2018)
Percentage of Female Directors on the Board & Supervisory Directors in the Board	(+)	IT, TCM, ST, AT, RT & RDT	CN	1	(Liao et al., 2018)
Presence of CSR-Committee	(+)	ST	PK	8	(Mahmood et al., 2018)

Presence of Legitimacy, Signaling, Stakeholder Perspective in Disclosure	(+)	LT, STc & ST	BL	2	(Manchiraju & Rajgopal, 2017)
Reputation	(+)	ST	MY	3	(Tanggamani et al., 2022)
Role of Government	(+)	-	-	1	(Wirba, 2024)
Separation of the CEO and Chairman Role	(+)	IT, TCM, ST, AT, RT & RDT	CN	1	(Liao et al., 2018)
Size Effect	(+)	IT, STd, SEW	ITALY	1	(Gavana et al., 2017)
Stakeholder access to private disclosure	(-)	-	-	1	(Wong & Millington, 2014)
Stakeholder Strength	(+)	IT	USA	2	(Shabana et al., 2017)
Stakeholders Concern	(+)	IT	USA	1	(Shabana et al., 2017)
Stakeholder's use of the Responsible Investment Index	(+)	-	-	1	(Wong & Millington, 2014)
Sustainability Assurance	(+)	LT	PK	1	(Ali, Mahmood, et al., 2024)
Sustainability Committee	(+)	LT	PK	1	(Ali, Mahmood, et al., 2024)
Sustainability Departments	(-)	LT	PK	1	(Ali, Mahmood, et al., 2024)
Sustainability Officer	(-)	LT	PK	1	(Ali, Mahmood, et al., 2024)
Sustainability Strategy	(+)	LT	PK	2	(Ali, Mahmood, et al., 2024)
Target expectation level set by Companies ACT	(-)	-	IND	1	(Bansal et al., 2021)

**Note:** SIT (Social Identity Theory), ST (Stakeholder Theory), LT (Legitimacy Theory), RDT (Resource Dependency Theory), STa (Signaling Theory), MTSC (Multilevel Theory of Social Change), IT (Institutional Theory), RT (Regime Theory), SHT (Socio-Historic Theory), At (Agency Theory), STb (Stewardship Theory), IT (Institutional Theory), RDT (Resource Dependency Theory), STc (Signaling Theory), TCM (Theory of Critical Mass), STd ( Signaling Theory), SEW (Socioemotional Wealth approach), MT (Motivation Theory)

#### 4.2 Individual-Level Determinants

At the individual level, the perception, belief, and knowledge of corporate leaders and managers towards CSR influence the development of disclosure policies. Key individual determinants include Leadership Commitment: The research also showed that top executives' personal values and ethical stances, such as the chief executive officers and other top management team members, affect CSR disclosure. Managers concerned about sustainability will likely have CSR as part of the company's overall plan and communication. Managerial Experience and Expertise: CI recipients focusing on sustainability and environmental management or corporate ethics are likelier to adopt robust CSR disclosure frameworks. Industry-experienced managers

with knowledge of sustainability issues at a particular industry level are vital in improving disclosure quality. Ethical Decision-Making: In a corporate world, ethical leadership creates openness and respect for the principles of accountability. The management that pays attention to the issue of corporate ethics is likely to encourage the disclosure of CSR and uphold sustainability standards. Personal Beliefs and Social Norms: Cultural and social factors determine the portrayal of managerial stance on sustainability reporting. The study identified that managers in regions with high environmental and social standards are likely to support comprehensive CSR reporting.

Determinants	Sign	Theory	Country	Freq.	Source
Employee's Perception of Organizational Trust	(+)	OBT	CN	6	(Yu & Choi, 2014)
Employee's Well Being	(+)	OBT	CN	1	(Yu & Choi, 2014)
Higher Institutional shareholding	(-)	AT & ST	KR	3	(Bae et al., 2018)
HRM	(+)	SIT	UK & PK	4	(Ishaq et al., 2023)
Organizational Trust	(+)	OBT	CN	2	(Ching & Gerab, 2017)
Perceived CSR	(-)	SET	-	1	(Serrano Archimi et al., 2018)
Perceived CSR Discretionary Dimension	(-)	SET	-	2	(Serrano Archimi et al., 2018)
Perceived CSR Economic Dimension	(-)	SET	-	2	(Serrano Archimi et al., 2018)
Perceived CSR Ethical Dimension	(-)	SET	-	2	(Serrano Archimi et al., 2018)
Perceived CSR Legal Dimension	(-)	SET	-	2	(Serrano Archimi et al., 2018)
Perceived Value of CSD	(+)	-	-	1	(Wong & Millington, 2014)
Transformational Leadership	(-)	RBV	ITALY	4	(Ahsan, 2024)
Women on Board	(-)	ST	PK	9	(Mahmood et al., 2018)
Work Engagement	(+)	MT	KR	1	(Park, 2020)

**Note:** OBT (Organizational Behavior Theory), SET (Social Exchange Theory), SIT (Social Identity Theory), ST (Stakeholder Theory), LT (Legitimacy Theory), RDT (Resource Dependency Theory), STa (Signaling Theory), MTSC (Multilevel Theory of Social Change), IT (Institutional Theory), RT (Regime Theory), SHT (Socio-Historic Theory), At (Agency Theory), STb (Stewardship Theory), IT (Institutional Theory), RDT (Resource Dependency Theory), STc (Signaling Theory), TCM (Theory of Critical Mass), STd ( Signaling Theory), SEW (Socioemotional Wealth approach), MT (Motivation Theory)

### 4.3 Frequencies of Journals

The articles on the determinants of CSR Disclosure were published in 40 different ABS-ranked journals, and the list of these journals and the number of studies conducted in each journal. In this review, the study period was from 2004 to 2024 and various authors wrote on the

determinants of work engagement.

<b>Sr No.</b>	<b>Journal</b>	<b>Frequency</b>
1	Sustainability	5
2	Journal of Corporate Finance	4
3	Journal of Business Ethics	4
4	Corporate Social Responsibility and Environmental Management	3
5	Chinese Management Studies	2
6	International Journal of Emerging Markets	2
7	International Journal of Business Governance and Ethics	2
8	International Journal of Emerging Markets	1
9	Journal of Accounting Research	1
10	Management	1
11	Business & Society	1
12	CORPORATEGOVERNANCE	1
13	CORPORATE GOVERNANCE	1
14	SOCIAL RESPONSIBILITY JOURNAL	1
15	International Journal of Finance & Economics	1
16	Journal of Environmental Economics and Management	1
17	Accounting, Auditing & Accountability Journal	1
18	Business Ethics, the Environment & Responsibility	1
19	International Journal of Business and Society	1
20	Social Responsibility Journal	1
21	Journal of Business Ethics	1
22	Journal of the Knowledge Economy	1
23	Journal of Applied Accounting Research	1
24	Journal of Corporate Finance	1
25	International Entrepreneurship Review	1
<b>Total</b>		<b>40</b>

#### 4.4 Frequencies of Publication Years

<b>Sr. No</b>	<b>Year</b>	<b>Frequency</b>
1	2013	2
2	2014	3
3	2015	1
4	2016	4
5	2017	2
6	2018	7
7	2019	2
8	2020	4
9	2021	5

10	2022	2
11	2023	7
12	2024	1
<b>Total</b>		<b>40</b>

#### 4.5 Frequencies of Countries

Sr No.	Country	Frequency
1	Pakistan	4
2	China	4
3	India	4
4	Korea	3
5	Italy	2
6	Spain	2
7	UK & Pakistan	1
8	Australia	1
9	France	1
10	United States	1
11	Tanzania	1
12	Egypt	1
13	Brazil	1
14	UK	1
15	Malaysia	1
16	US	1
17	Iran	1
18	Morocco	1
19	Hong Kong	1
20	Norman	1
21	Russia	1
22	European countries.	1
23	Studies in Which Country was not Explicitly Mentioned	5
<b>Total</b>		<b>40</b>

#### 5.0 Discussion and Conclusion

This study aimed to examine the organizational and individual factors that explain CSR disclosure, which could help enrich the understanding of CSR transparency in corporate sustainability. This analysis highlighted valuable findings based on multiple perspectives that are well grounded in the body of work, such as Stakeholder Theory (ST), Legitimacy Theory (LT), Resource Dependency Theory (RDT), Agency Theory (AT), Social Identity Theory (SIT) and Organizational Behavior Theory (OBT), respectively. Thus, the discussion for this study aims to provide a critical analysis of the above determinants, their relations, and the research gap.

At the organizational level, the perceived factors influencing CSR disclosure were primarily anchored on corporate governance. A separate board, a CSR committee, and a comprehensive sustainability department were all identified as significant by firms disclosing more

extensive information on CSR. This corresponds with Agency Theory (AT), which argues that governance mechanisms reduce agency costs by ensuring that managers' goals and objectives align with stakeholders, increasing transparency. The review also supported Stakeholder Theory (ST), which asserts that CSR is tendered by external pressures from investors, customers, and NGOs. These outcomes pinpoint the necessity of comprehending stakeholder interests in the organization's key activities.

In addition, the study revealed that compliance with specific regulations makes organizations more transparent in their CSR activities, especially where the level of scrutiny is high due to activities in sectors such as mining and oil. Based on the Legitimacy Theory (LT), this research results are consistent as firms use CSR disclosure to mitigate the possibility of losing their legitimated status. Further, firms with higher financial performance, such as those employing CSR disclosure, were larger organizations supporting RDT as larger firms have more resources to dedicate to CSR and are better suited to managing external pressures.

On the other hand, some studies showed a negative relationship between board size and CSR disclosure. This needs further research because large boards, especially those that are diversified, may complicate decision-making processes, affecting the capability of making effective and efficient CSR reports. Like the moderating influence of CEO duality, the impact of CEO duality on CSR disclosure had ambivalent findings, with some research pointing towards the positive link and others pointing to a negative correlation. Thus, it is agreeable that more research is needed to understand better the complicated relationship between organizational leadership structures and CSR disclosure.

At the individual level, factor analysis showed that leadership commitment was key in explaining CSR disclosure. The literature revealed that the views of top executives reflect their values, ethical beliefs, and sustainable sentiment, which defined the CSR disseminated in the organization. This finding is significant in light of the social identity theory (Tajfel, 1982), based on the notion that people's identity and moral values influence organizational practices. Thus, on aggregate, the type of firm and the ethical orientation of the executives influenced the integration and communication of CSR in the firm's activities, which improved the CSR disclosures.

The study also considered managerial experience and professional knowledge of sustainability and corporate ethics. The results also validated the RBV of RDT. It was found that qualified managers with a certain degree of expertise in CSR matters were more capable of implementing overall CSR frameworks. This is important because experienced managers can use their experience to balance and coordinate with the other stakeholders' often competing expectations for the organization's CSR disclosures to be accurate and conform to the best practices within the industry.

Another component identified in the evaluation at the individual level was choice-making when considering ethical issues. Companies with managers who adhere to ethical practices and pay close attention to the principles of implementing CSR activities would likely offer a more expansive CSR report. Organizational Behavior Theory (OBT) supports this finding, stressing that trust, ethics, and leadership influence organizational behavior.

Moreover, studies reveal that personal beliefs and social context were critical in CSR disclosure.

Managers from areas with environmental and social presuppositions on CSR disclosure for reports to be transparent are highly committed. This explains why cultural factors affect CSR and how regional variations may affect the approach taken to CSR disclosure.

This paper aims to present a comprehensive framework for the determinants of CSR disclosure by integrating organizational and individual perspectives. At the organizational level, it was evident that governance structures, compliance with international standards, and stakeholder engagement form the core of CSR disclosures. In particular, this study finds that firms with effective governance structures and extensive stakeholder engagement report a higher degree of CSR disclosures than their counterparts, thus supporting the stakeholder theory and legitimacy theory.

Regarding CSR reporting, leadership commitment and ethical propensity are the most critical factors determining the quality and quantity of disclosures at the individual level. Leaders who incorporate CSR into their organizational culture and communication also practice broader CSR activities that help build organizational image and stakeholder confidence.

Therefore, the consequences of our study are bifaceted. To practitioners, this paper presents the crucial roles of governance in structuring CSR and engaging stakeholders to design and implement CSR strategies that support organizational goals and meet stakeholder expectations. From the policymakers' perspective, our work confirms the need to design conditions to promote more effective and truthful CSR disclosure.

Further research must analyze the relationship between the organizational context and individual actions in determining the level and nature of CSR disclosures in different cultural and legal settings. Thus, by continuing this line of research, scholars will be able to unravel how CSR can be more efficiently positioned in the core strategic management processes to benefit sustainable development worldwide.

**Muhammad Raza Zafar:** Problem Identification and Theoretical Framework

**Muhammad Shaukat Malik:** Data Analysis, Supervision and Drafting

Conflict of Interests/Disclosures

The authors declared no potential conflicts of interest in this article's research, authorship, and publication.

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