

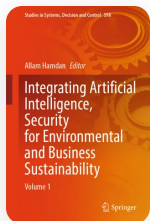
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Corporate Social Responsibility Strategies and Reporting Practices in the Banking Sector



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[Tanvir M. Hussein](#), [Aruwaji A. Michael](#) , [Anumolu Goparaju](#) & [Namungo Hamzah](#)

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Abstract

This research examines how Corporate Social Responsibility (CSR) models influence CSR reporting practices and the quality of CSR disclosures by deposit money banks in Nigeria. The study adopts a descriptive and Ex Post Facto research approach, covering all listed commercial banks in Nigeria. The study research period covered 10 years (2010–2023). The

period was selected based on the mandatory sustainability reporting issued by the central bank of Nigeria in 2010. Content analysis was used to extract constructs from the bank's annual reports. Partial Least Squares Structural Equation Modelling (PLS SEM) was used to analyse the association between CSR strategies and reporting practices. Robustness analyse was conducted to assesses the reliability of the relationships between CSR constructs. The findings emphasise that well-structured CSR strategies will improve CSR reporting practices.

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Author information

Authors and Affiliations

Department of Accounting and Finance, Gulf University, Sanad, Bahrain

Tanvir M. Hussein

Department of Accounting and Finance, Kampala International University, Kampala, Uganda

Aruwaji A. Michael & Namungo Hamzah

School of Mathematics and Computing, Kampala International University, Kampala, Uganda

Anumolu Goparaju

Corresponding author

Correspondence to [Aruwaji A. Michael](#).

Editor information

Editors and Affiliations

College of Business and Finance, Ahlia University, Manama, Bahrain

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