

NEXUS BETWEEN SUSTAINABILITY REPORTING AND FINANCIAL PERFORMANCE

BY

MAHA AKRAM	67550
SUNDAS SAEED	67535
ZAHRA HAIDER WARSI	67538

A Project submitted to Department of Management Studies, Bahria Business School, Bahria University – Karachi Campus, in partial fulfillment of the requirement for BS A&F Degree



BS (ACCOUNTING & FINANCE)

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PROJECT APPROVAL STATEMENT

APPROVAL FOR EXAMINATION

Candidate's Name: Maha Akram

Enrollment No.: 02-112201-026

Candidate's Name: Sundas Saeed

Enrollment No.: 02-112201-010

Candidate's Name: Zahra Haider

Enrollment No.: 02-112201-013

Project Title: Nexus Between Sustainability Reporting and Financial Performance

I hereby certify that the above candidate's final year project (FYP) has been completed to my satisfaction and, to my belief, its standard is appropriate for submission for examination. I have also conducted a plagiarism test of this FYP using HEC-prescribed software and found a similarity index on page # vii that is within the permissible limit set by the HEC for the BS (A & F) FYP. I have also found the FYP in a format recognized by the Department of Management Sciences.

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Asad
29/01/24

Date: 1/02/2024

Supervisor's Name:

ASAD ALI

HOD's Signature:

[Signature]
20-2-24

Date: 1/02/2024

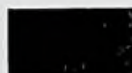
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Name of Student(s)	Maha Akram, Zahra Haider Warsi, and Sundas Saeed
Enrolment No.	02-112201-026, 02-112201-013, and 02-112201-010
Thesis/Project Title	Nexus Between Sustainability Reporting and Financial Performance

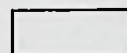
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No.	Date	Place of Meeting	Topic Discussed	Signature of Student
1	07.09.2023	Cubicle	Problem Statement	<i>Maha Akram, Zahra Haider Warsi, Sundas Saeed</i>
2	21.09.2023	Cubicle	Introduction	<i>Maha Akram, Zahra Haider Warsi, Sundas Saeed</i>
3	05.10.2023	Cubicle	Literature Review	<i>Maha Akram, Zahra Haider Warsi, Sundas Saeed</i>
4	19.10.2023	Cubicle	Methodology	<i>Maha Akram, Zahra Haider Warsi, Sundas Saeed</i>

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Asad Ali
29/11/23

Date:

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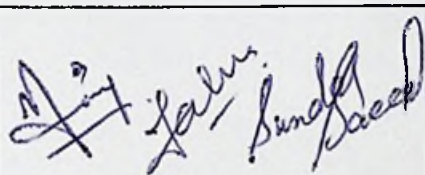
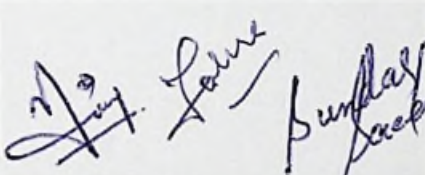
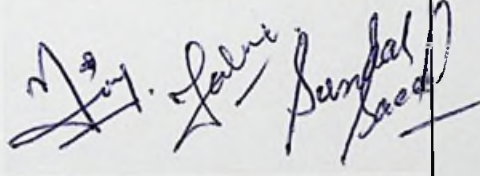
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Name of Student(s)	Maha Akram, Zahra Haider Warsi, and Sundas Saeed
Enrolment No.	02-112201-026, 02-112201-013, and 02-112201-010
Thesis/Project Title	Nexus Between Sustainability Reporting and Financial Performance

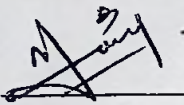
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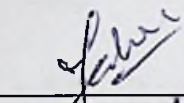
No.	Date	Place of Meeting	Topic Discussed	Signature of Student
1	09.11.2023	Cubicle	Data Analysis	
2	23.11.2023	Cubicle	Conclusion & Recommendation	
3	30.11.2023	Cubicle	Review	
4				

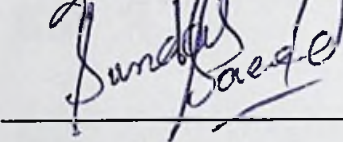
DECLARATION OF AUTHENTICATION

I, hereby, declare that no portion of the work referred to in this project has been submitted in support of any application for another degree or qualification of this university or any other institution of learning.

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1.  _____

2.  _____

3.  _____

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Abstract

This research investigates the impact of sustainability reporting on commercial banks' performance listed on the Pakistan Stock Exchange (PSX) 100 Index. Shareholder and Legitimacy theory guides the theoretical framework used in this research. The data is gathered from the financial statements of Pakistan's commercial banks from 2000-2022. A Simple regression technique is used to test the hypotheses. The findings suggest that sustainable reporting significantly influences the financial performance of banks in Pakistan. It means that using sustainable financial reporting helps the banks generate more profit in Pakistan—specifically, helps achieve the eight Sustainable Development Goals, i.e., decent work and economic growth.

Keywords: Sustainable Reporting, Financial Performance, Sustainable Development Goals

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