INSTITUTIONAL FACTORS, CORPORATE GOVERNANCE MECHANISMS AND CORPORATE SOCIAL RESPONSIBILITY REPORTING IN A DEVELOPING COUNTRY: EVIDENCE FROM BANGLADESH

A dissertation submitted by

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Yogyakarta, April 27, 2023

بِسْمِ اللَّهِ الرَّحْمَٰنِ الرَّحِيمِ

CERTIFICATION OF THE THESIS

This thesis is provided in partial fulfilment of the Doctor of Philosophy (Ph.D.) degree in financial management offered by the doctoral management program at Universitas Muhammadiyah Yogyakarta in Indonesia.

I, now attest to the following:

1. This thesis was entirely written by me.

2. No other person's work has been plagiarized (published or unpublished).

3. I did not produce this thesis with the assistance of any professional organizations.

4. It has not yet been submitted for review, either at Universitas Muhammadiyah Yogyakarta or somewhere else.

5. Any text, information, table, or other content that was taken from another source, such as but not limited to books, papers, or the internet, has been acknowledged and cited in the text. A fuller reference in the references at the end of the text also confirms these details.

Yogyakarta, April 27th, 2023

(Md. Abu Jahid)

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DEDICATION

This thesis is dedicated to my dear mother & departed father. Who I am incredibly blessed to have! May Allah grant you grace and blessings and grant you the honor of becoming His holy and honorable neighbor in Paradise.

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Abbreviations

BB=Bangladesh Bank

BD= Bangladesh

BSEC= Bangladesh Securities and Exchange Commission

CEO=Chief Executive Officer

CG= Corporate Governance

CGC= Corporate Governance Code

CGC218= Corporate Governance Code 2018

CGG= Corporate Governance Guideline

CSR= Corporate Social Responsibility

CSRD= Corporate Social Responsibility Disclosure

CSRR= Corporate Social Responsibility Reporting

CSRRI= Corporate Social Responsibility Reporting Index.

DSE= Dhaka Stock Exchange

ESG= Environmental, Social and Corporate Governance

GRI=Global Reporting Initiative

IF= Institutional Factors

IP0= Initial Public Offering

KPMG = Klynveld Peat Marwick Goerdeler

MNC=Multinational Company

PLC=Public Limited Company

TBL=Triple Bottom line

UN = United Nations