International Journal of Business and Management Invention (IJBMI)
ISSN (Online): 2319-8028, ISSN (Print):2319-801X
www.ijbmi.org || Volume 12 Issue 4 || April 2023 || PP 101-111

The Impact of Sustainability Reporting on Promoting Firm performance

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Abstract
Sustainability reporting and firms performance are core components that have been studied in recent ten decades. The aim of the current research is to reveal whether there is a relation between sustainability reporting and performance in Bahraini listed companies. This is a quantitative research in which quantitative data is gathered through secondary sources. The population of the current research was financial sector's companies at Bahrain Stock Exchange (BSX) for the year ended 2021 in Bahrain. The sample size of this study was 20 from financial sector. The present study tested its hypotheses and utilized its variables via utilizing the PLS software for data analysis. The findings of the current research show that sustainability reporting has a significant impact on performance (ROA). On the other hand, sustainability reporting has a significant influence on performance (ROE). The current research also had practical implications, where we believe that the Administrators should attempt to strike a balance between sustainability reporting and predicted firm performance gains. Furthermore, the current study's practical proof of the implications discovered that, even though most Bahrain enterprises It seeks to improve performance through have lately focus on sustainability reporting, they should focus more on this report and see the benefits of this report in companies for boosting firm performance. This also adds a value for the current reseach, where it can be considered to be as a one of the earliest studies to be undertaken in the Bahrain. It has brought to the body of knowledge a new conversation about the role of sustainability reporting in improving corporate performance. Likewise, undertaking such research in the management, business and finance industry yields new insights into sustainability reporting that might help firms increase their performance.
Keywords: *Sustainability Reporting, Performance, Bahrain.*

Date of Submission: 08-04-2023 Date of Acceptance: 22-04-2023

I. Introduction

As they are closely related to human well-being, living standards and progress, sustainability is one of the fundamentally high support and essential components of an organization to ensure its existence and uninterrupted, ongoing quality (Alabdullah, et al, 2022; Ahmead et al, 2019; Simone et al., 2022; Alabdullah, et al, 2014;; Alabdullah., 2019; Alabdullah, et al, 2016;; Alabdullah, et al, 2014;; Alabdullah, et al, 2022; Alabdullah, et al, 2016). The idea of able to develop and focus on the significant point that attention to community of people is at the heart of money-based and economy development (Ahmead et al, 2020; Ahmead et al, 2019; Ahmead et al, 2015; Ahmead et al, 2014; Ahmead et al, 2016; Ahmead et al, 2018; Tawfik, Kamar & Bilal, 2021). Sustainability performance a measure for improving businesses and combining different things together so they work as one unit into effective business success plans and ways of reaching goals through process improvement, testing, progress watching and following, and process of figuring out the worth or quality of process, of building the right and the proper index of the ability to Sustainability. Continuous reporting on money-based related to surrounding conditions and the, and social performance, as well as the ability to produce good value inside the business (Nor et al., 2019; Al-rusheidi & Supian, 2021; Ahmead et al, 2019). As organizations are mostly worried about the keep something going of the businesses. Multiple success plans and ways of reaching goals are put into use to sustain the businesses and in the process, businesses are exposed to many risks among these risks, the two most common types of risks business face across the world are the micro risks and macro risks. Which influences the business performance through the external macroenvironment factors like the government policies, national disasters, exchange rate and the overall money-based serious problems (Kanan et al., 2015; Ahmead et al, 2019; Alabdullah, 2019; Khan et al, 2021 Alabdullah, 2016). Sustainable firms governance (SCG) is required to give positive related to surrounding conditions, social, and financial advancements in the existing business and surrounding conditions capable of lasting how a large organization is governed and run. The SCG and the internal audit function (IA) are the two primary tall supporting posts that are required for good business operations, business growth, and the ability to keep anything running (Alabdullah, 2019; Rehman, 2021; Ahmead et al, 2019). Corporate governance refers to the methods, techniques, structure and processes that a company uses to manage, direct, and perfect its business and affairs. The idea improves long-term shareholder value by holding managers accountable and improving corporate performance. In this, the author reviews books devoted to the practices of how to control and manage big businesses to discover their effectiveness (Almashhadani, 2022; Kanan et al., 2014; Alabdullah et al., 2018; Alabdullah, 2017; Almashhadani, 2021; Ahmead et al, 2019; Al-Matari et al., 2020; Alabdullah, 2016). Interdisciplinary knowledge books may assist management, researchers working to find information, and regulators to address the issue of reporting on sustainability. Sectors also differ in purpose and size outcomes ranging from local to international, short too long. This data shows that when books come from diverse parts of the world, they focus on the ability to communicate sustainability (Ahmead et al, 2020; Buallay, 2019; Al Hashimi, 2020). Social responsibility related to big business has been concerning by businesses in GCC related to different parts of firm performance such as money flow, and social issues. So, the firms focus on CSR methods of thinking basic truths rules to support related to a plan to reach a goal decision effectively (Al Hashimi et al., 2020; Oanh et al., 2021; Alabdullah, 2020). Since the inception of the GCC in 1992, the Balanced Scorecard has been used by companies of all kinds to enhance performance measurement systems and to develop, communicate, and implement an overall success plan to achieve goals. Over the past three decades, the concept of the Balanced Scorecard has been extensively studied to highlight its impact on organizational success (Elbanna et al., 2022; Alabdullah, 2016). The improvement in how a big business is managed and run over time and the introduction of SR have been instrumental developments in how a big business is managed and run through inventions of new things that have expanded the reporting scope of company from related to managing money to non-related to managing money responsibility for behavior. The evolution of SR for the better began in the early 1960s with employee reporting, which eventually altered and improved to social reporting (Alabdullah et al., 2016; Haidar, et al., 2021Kanan et al., 2014). The focus of sustainability accounting and management science texts is shifting to reporting. Corporations tell people about money-related information, related to surrounding situations, and social consequences on the community as a result of their normal commercial activity. The article underlines the significance of corporate social responsibility for enterprises and organizations all around the world. The daily actions of businesses determined how they responded to human rights protection, fair treatment of employees or workers, and a major reduction in dangers. (Alabdullah, 2020; Gold, et al., 2021; Almashhadani, 2020). Sustainability reporting is extensively used across the world. Despite the fact that it exists, the current books portray a negative viewpoint (Alabdullah et al., 2020; Ardiana, 2021; Almashhadani and Almashhadani, 2021, 2020). Stakeholders are more worried about the social and environ- mental effects of business, especially those of huge company. In response to person who is interested in a business demand, it is becoming a main- stream once-a-year exercise for large companies to inform people or businesses who give money to help start businesses and through sustainability reports, and main stakeholder groups on the impact of sustainability efforts (economic, social, environmental, and governance (Almashhadani and Almashhadani, 2021; Sie & Amran, 2021; Ahamad et l., 2016). Given the growing concern about global environmental issues for ecosystem preservation, it has become important to report on sustainability, for both developed and developing economies, sparking interest in books (Almashhadani and Almashhadani, 2021; Girón, et al., 2021; Almashhadani, 2021). Frankly, traditional financial reporting management is no longer adequate to meet the informational want of a diverse set of stakeholders, who demand that reporting be expanded to include thought capital statements, value reports, and sustainability reports. Thus, the main goal of this research to determine the relationship between Sustainability Reporting and company performance in Bahrain.

II. Literature Review

Modern subjects include environmental concerns and how to address them. This is true despite the numerous laws and groups that call for and are dedicated to protecting the environment. This is not sufficient, though, unless local residents value and preserve the environment. Therefore, it is the responsibility of society to work toward altering i In second chapter of this study will survey past studies for the last five years. For example, Almashhadani and Almashhadani, 2021 and Felita and Faisal (2022) tested how sustainability reporting affects performance. Their study used the data from banking sector in Indonesia stock exchange. The results show that sustainability reporting positive influence on firms' performance. To provide a persuasive justification for the diverse results on the link between sustainability reporting and business success, Bansal, Samad, and Bashir (2021) employed a threshold model to explore the possibility for non-linear correlations between sustainability reporting and firm performance. Over a 10-year period, this study explores the link between corporate performance and sustainability reporting using a sample of 210 businesses listed on the Bombay Stock Exchange. Using a sample of 210 businesses registered on the Bombay Stock Exchange, this study examines the relationship between corporate performance and sustainability reporting during a 10-year period. According to the conclusions of this study, sustainability reporting must be balanced in order to reap the projected advantages from a company's performance. Spallinii et al.,(2021) the goal of this article is to quantify the breadth of non-financial data in sustainability reports and link it to a few key corporate governance characteristics. Multivariate and variable regression analysis the findings revealed that corporations behave differently in relation to sustainability rules. Aifuwaa (2020) he study looked at how sustainability reporting affects corporate performance as circumstances change. He study relied on a methodological content analysis technique to support the researcher's conclusions and recommendations. There is no conclusive evidence of the influence of sustainability reporting on business performance, according to the conclusions of the existing literature review. However, a considerable number of companies have discovered a relationship between sustainability reporting and financial performance. Gold et al., (2021) their study is to find out how an educationally diverse panel influences the reporting of consumer goods' sustainability in Nigeria. To capture the information content in annual reports on sustainability performance, we have developed a Sustainability Disclosure Index based on GRI principles. The least squares regression panel found that the committee's educational background had a favorable and substantial impact on consumer goods companies' sustainability reporting in Nigeria.

Ninig, Yim, and Khunti (2021) study intends to investigate the influence of a company's sustainability strategic goals on its financial performance. Their study focuses on obtaining value-oriented business insights through voluntary sustainability reporting disclosures. This study focuses on the application of current business analytics to codify the intangible knowledge included in yearly sustainability reports in order to deduce corporations' strategic objectives behind voluntary disclosures. The data imply that the participation of external stakeholders is mostly responsible for voluntary distribution of sustainability reports. In addition, the study creates a toolset of corporate sustainability metrics and evaluates corporate sustainability practises as an intangible asset and their influence on financial performance. Umar et l., (2021) this study looks at the impact of sustainability reporting on the financial performance of 26 FMCG companies that are publicly traded in Nigeria. The data was examined using a correlational research methodology, which included numerous regression procedures, diagnostic tests, and post-grading tests. The data show that social performance has a considerable positive impact on financial performance, whereas environmental performance has a significant positive impact and economic performance has a significant negative impact. Other studies focus on their goal to see how accessible corporate sustainability reporting tools are for Romanian managers and what impact they play in improving financial performance. This study suggests that CSR indicators might be included into a company's financial reporting, turning sustainability into tangible benefit for all parties involved, and empirical findings help to understand CSR practices. The goal is to look at the level and scope of sustainable financial reporting for non-financial organizations in Pakistan, as well as the influence of sustainable financial reporting on corporate performance. Because many Pakistani companies do not require sustainability practices, our research is fresh. Instead, many forms of hybrid sustainability reporting are used. The findings of the study clearly show the need of including corporate sustainability reporting in business planning. Girón, et al., (2021) conducted this study to learn more about the variables impacting the implementation of new sustainability reporting and external assurance methods. On a sample of 366 big Asian and African enterprises, the researchers utilised two logarithmic and one regression model. According to the asset, working in manufacturing has a positive influence on the adoption of sustainability reporting and assurance, and working in manufacturing may greatly increase economic performance. Palma et al., (2021) their study compared the methods of sustainability reporting for family businesses with those of non-family businesses to see if billionaire-owned businesses treat sustainability reporting differently than their peers. The results showed that when the family member was the CEO of the family business, the more emphasis on sustainability topics on the company's website, the lower the family ownership. These findings underscore the critical importance of viewing family businesses as heterogeneous groups. The findings could have policy implications for countries looking to strengthen sustainable development efforts. According to empirical data, the impact of ESG on corporate operating performance (ROA), financial performance (ROE) and market performance (TQ) varies across the seven sectors. Adoon et al., (2021) analyse the significance of corporate sustainability performance (CSP) value from many theoretical viewpoints in this paper. This study investigates the influence of the quality of sustainability reporting on the value of corporate sustainability performance. Investors assess firms' sustainability performance (measured only by social, economic, and corporate governance components) and the quality of sustainability reporting based on survey findings. Jindřichovská et al., (2020) the goal of their research is to add to the conversation about how large agri-food companies are responding to increasing pressures for sustainable performance and how they disclose sustainability data to stakeholders. Apply case study methodology. Cargill conducted a review of its approach to sustainability reporting. Our findings can serve as a starting point for further research. Our findings add to the ongoing discussion about the format, content and evolution of sustainability reporting. Ainuna and Trisnawati (2022) the purpose of their study was to investigate the relationship between sustainability reporting, performance, risk and business value reporting in banking operations listed on the Indonesian stock exchange. This quantitative survey, completed with SPSS version 25, used the bivariate Pearson correlation test. The findings of this study demonstrate the link between corporate risk and sustainability reporting disclosures. Since then, there has been no link between the company's performance or valuation and disclosures in the Sustainability Report. Greetings, Erwin (2022) their study looked at the impact of intermediate variables on the sustainability performance of the Indonesian pulp and paper industry. The study was analyzed using a partial square structural equation model. According to the experimental results, ISC, CS and AMT can tune fast SCS in terms of maintaining performance. Theoretically, the results of this study suggest that RBV and DCV supplementation generate a flexible SCS synergistic interaction in sustainability performance through various intermediate variables. Buallay's (2019) the study's goal, according to him, is to investigate the degree of sustainability reporting in the industrial and banking sectors, as well as its influence on operational, financial, and market performance. To analyse the influence of sustainability reporting (ESG) on firm performance, a multivariate model based on data analysis is utilised. On the other side, the data imply that ESG has a beneficial influence on the manufacturing sectors operational, financial, and market performance.

III. Research Hypotheses

IV. 2.2.1 The Relationship between Sustainability Reporting and Firm Performance.

Felita and Faisal (2022) the findings display that sustainability reporting has a positive influence on business performance. Gold, et al., (2021) findings from the Least Squares Regression Panel showed that the committee's educational background had a favorable and significant effect on sustainability reporting. Umar, et al., (2021) the least squares regression panel's findings revealed that the committee's educational background had a favorable and significant effect on sustainability reporting. Girón, et al., (2021) according to research, working in a manufacturing company has a positive impact on the adoption of sustainability reporting and external assurance, as does a higher number of female managers in company management structures. Goman, et al., (2021) the findings show that enterprise risk management has a considerable positive impact on business performance as assessed by (EVA). Jadoon, Ali, Ayub and Mumtaz, (2021) survey results can help practitioners, regulators and other stakeholders understand the value relevance of corporate sustainability performance and the quality of sustainability reporting. Aifuwa, (2020) the findings of the available literature review found that there was no conclusive evidence of the impact of sustainability reporting on firm performance. On the other hand, a large number of studies have discovered a correlation between sustainability reporting and corporate performance. Johari and Komathy, (2019) the regression result demonstrates that sustainability reporting has a positive relationship with corporate success when using return on asset and earnings per share. Santi, et al., (2022) according to their findings, sustainability reports have a significant negative effect on a company's worth. Nguyen, (2020) the findings show a substantial negative relationship between a firm's worth and its level of GRI compliance with sustainability reporting. Thus, the hypothesis developed is:
H1: A positive relation between Sustainability Reporting and Firm performance.

V. Methodology

This is a quantitative cross-sectional study in which quantitative data is gathered through secondary sources. The company performance is the dependent variable in this paper, and the factors that affect sustainability reporting are called independent variables. The population of this research were firms from financial sectors at Bahrain Stock Exchange (BSX) for the year ended 2021 in Bahrain. The sample size of this study was 20 from financial sector. This research examines the relationship between sustainably reporting on company performance in Bahrain.The present study tested its hypotheses and utilized its variables via utilizing the PLS software for data analysis.

Table 1.1: Population and Sample of Research

Sectors	Firms	Sample
All sectors at Bahrain Stock Exchange.	114	20 (All firms from financial sector)

This study used different measurements to measure the variables. The measures for each variable are shown in table 1.2:

Table 1.2: Variables Measurements

Independent Variables	Acronym	Measurement
Sustainability Reporting	SU-R	Index
Dependent Variables (Performance of firms)	**Acronym**	**Measurement**
Return on Asset	ROA	Net Income After Taxes / Total Assets
Return on Equity	ROE	Net Income After Taxes / Total Equity

For the measurement of sustainability reporting, this research used disclosure index for the independent variable (adopted from Farooq, (2021)). The structure of the index is shown in the table 1.3:

Table 1.3: Disclosure of the Items of Sustainability Reporting

	Items			
	Disclosure of the Items of sustainability Reporting	**Disclosure**	**No. Disclosure**	**Index**
1	No reference made to a materiality assessment	✓	XXX	XXX
2	The reporter claims to have undertaken a materiality assessment but provides no information on the steps adopted	✓		
3	Limited information provided on the steps of the materiality assessment. However, no materiality matrix is provided to sustainability report users	✓		
4	Limited information provided on the steps of the materiality assessment and a materiality matrix is provided	✓		
5	Comprehensive disclosure provided on the steps of the materiality assessment. However, no materiality matrix is provided	✓		
6	Comprehensive disclosure provided on the steps of the materiality assessment and a materiality matrix is provided	✓		

VI. Results

Descriptive Statistics

According to the descriptive statistics produced that was obtained, the independent variable, Sustainability Reports (SU-R), had a mean of 0.828, a standard deviation of 0.187, and the minimum (Min) and maximum (Max) values of 0.500 and 1.000, respectively. In addition, the dependent variable which is firms performance (ROA) the mean 55.871, with a standard deviation of 48.759, the minimum (Min) and maximum (Max) values was 4.984, 175.977, respectively. Also, for firms performance (ROE) the mean 16.786, with a standard deviation of 19.359, the minimum (Min) and maximum (Max) values was 0.431, 71.640, respectively.

Table 1.4: Descriptive Statistics

	Mean	Min	Max	Standard Deviation
SU-R	0.828	0.500	1.000	0.187
ROA	55.871	4.984	175.977	48.759
ROE	16.786	0.431	71.640	19.359

Discriminant Validity

Standards are used in PLS for assessing the Special validity. Every AVE's square root must have a high level of correlation for each component. Other structures are included. To cope with discriminant validity, Fornell & Larcker (1981) suggest comparing the square root of each construct in its AVE to the constructions' correlations for all other constructs.

Table 1.5: Discriminant Validity

	ROA	ROE	SU-R
ROA	1.000		
ROE	0.796	1.000	
SU-R	0.560	0.418	1.000

R Square

After examining the measurement model and passing all requirements, the structural model was evaluated. Check the coefficient of determination (R2). The variable of firm performance has an R2 value of 0.313 (ROA), 0.174 (ROE) in this study, showing that the predictor can explain 31.3 %, 17.4 % of the difference in firm performance (ROE and ROA) (sustainability reporting).

Table 1.6: Variance Explanation

	R Square	R Square Adjusted
Return on Assets	0.313	0.275
Return on Equity	0.174	0.129

Hypothesis Testing

Table 1.7 displays the results of the hypothesis testing, which revealed that all of the hypotheses were supported. The SU-R was found to be positively significant about ROA, with a P<0.000, t = 5.382. This paper suggests that sustainability reporting has an influence on performance (ROA). However, the results revealed that SU-R was positively significant for ROE, with a P<0.000, t = 4.036. This paper suggests that sustainability reporting has an influence on performance (ROE).

Table 1.7: Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values	Results
SU-R-> Return on Assets	0.560	0.557	0.104	5.382	0.000***	Supported
SU-R -> Return on Equity	0.418	0.427	0.103	4.036	0.000***	Supported

Note: Significance levels: *p < 0.05 (t >1.605), **p < 0. 01 (t >2.33) *** p < 0. 001 (t >3.33).

VII. Discussion

The main goal of this paper is to find a relationship between sustainability reporting and firm performance on the Bahrain Stock Exchange in Bahrain. Following that, the study will examine and assess the inspiration of sustainability reporting on firm performance in Bahrain. During this investigation, a total of 20 out of 114 companies (financial sector) were successfully collected. The outcome show a positive significant relationship between the Sustainability Reporting and Firm performance. The outcome revealed that the Sustainability Reporting was positively significant about ROA, with $P<0.000$, $t = 5.382$. This outcome indicates that Sustainability Reporting has a significant effect on performance (ROA). On the other hand, the finding showed that Sustainability Reporting was positively significant about ROE, which was $t = 4.036$ $P<0.000$. The finding of this research that sustainability reporting has an influence on performance (ROE). This finding is similar to Felita and Faisal's (2022) findings, which imply that sustainability reporting has a positive impact on business performance. Gold, et al., (2021) the least squares regression panel's findings revealed that the committee's educational background had a favorable and significant effect on sustainability reporting. Aifuwa, (2020) the findings of the existing literature assessment revealed that the influence of sustainability reporting on firm performance was inconclusive. A substantial number of studies, on the other hand, found a link between sustainability reporting and company performance. Johari and Komathy, (2019) the regression results show that sustainability reporting is positively associated with business success when using return on assets and earnings per share.

VIII. Conclusion

The major goal of this paper to determine the relationship between sustainability reporting and firm performance in Bahrain. The dependent variable (Firm Performance), and the independent variable (Sustainability Reporting). This is a quantitative cross-sectional study in which quantitative data is gathered through secondary sources. The population of this study was firms from financial sector at Bahrain Stock Exchange (BSX) for the year ended 2021 in Bahrain. The sample size of this study was 20 from financial sector. This study used different measurements to measure the variables. The present study tested its hypotheses and utilized its variables via utilizing the PLS software for data analysis. The finding indicates that Sustainability Reporting has a significant influence on performance (ROA). On the other hand, the finding indicates that Sustainability Reporting has a significant influence on performance (ROE).

IX. Recommendation

Many recommendations for future research are included in this paper. First, this study investigated the link between sustainability reporting and firm performance. We hope that awareness will be spread among organizations of the importance of sustainability and its benefits to stakeholders, and that organizations are encouraged to issue a sustainability report periodically explaining their performance and practices related to economic, environmental and social standards, and that there will be bodies that assume a guiding role on the steps followed in preparing reports Sustainability according to GRI standards with the aim of raising its production efficiency and active participation in linking its strategy with the objectives of the Bahrain vision in terms of activating the role of the private sector as an axe of development.

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Mohammed Almashhadani. "The Impact of Sustainability Reporting on Promoting Firm performance ." *International Journal of Business and Management Invention (IJBMI)*, vol. 12(4), 2023, pp. 101-111. Journal DOI- 10.35629/8028