



CONTENTS

COVER PAGE	i
LETTER OF APPROVAL	ii
PLAGIARISM-FREE STATEMENT	iii
CONTENTS	iv
CHAPTER I - INTRODUCTION	1
CHAPTER II - LITERATURE REVIEW	5
2.1 Sustainability Reporting	5
2.2 The Credibility of Reports	7
2.3 Ensuring Report Credibility with External Assurance	11
2.4 Ensuring Report Credibility with Reporting Framework	13
2.5 Board-Level Decisions on Sustainability Reporting	17
CHAPTER III - RESEARCH QUESTIONS	20
CHAPTER IV - RESEARCH METHODOLOGY	22
4.1 Research Design and Philosophy	22
4.2 Variables and Measures	23
4.3 Data Collection and Analysis Methods	25
4.4 Sample Selection	26
CHAPTER V - FINDINGS	28
5.1 Descriptive Statistics	28
5.2 Logistic Regressions	30
5.3 Discussion	31
CHAPTER VI - CONCLUSION AND RECOMMENDATIONS	38
6.1 Conclusion	38
6.2 Implications and Recommendations	38
6.3 Limitations	40
REFERENCE LIST	41
APPENDICES	63