

Abstract

Resource depletion, social inequality, and climate change are key among the global issues affecting the modern corporate world. Corporate sustainability is a major agenda at corporate boards. Stakeholders are increasingly demanding corporate responsibility in the wake of global resource depletion. Sustainability reporting has been experienced differently in different regions, with emerging economies being adversely stuck. Combating the bearing effects has been difficult due to a lack of synergy among the nations as well as a lack of harmonized corporate disclosure. Understanding the global socioeconomic and environmental concerns requires a close examination of the major determinants of sustainability reporting. Grounded on the agency, stakeholders, and legitimacy theory, this study aims to evaluate the influence of board attributes on sustainability reporting. Using a multinomial logistic regression model, the study assessed 110 nonfinancial firms listed in 10 Sub-Saharan African (SSA) countries from 2016 to 2021. The study analysed the influence of board attributes on sustainability reporting. The result indicates that board size, board meetings, board independence, and board gender diversity have a positive influence on sustainability reporting. The finding provides policy implications and insight into the need for more representative boards with increased gender diversity and independence. Additionally, an optimal frequency of board meetings is needed to strengthen oversight, efficacy, and transparency of sustainability reporting initiatives in SSA. Larger representative board sizes could be rewarded with tax concessions.