

block(stroke:(bottom:1.5pt+rgb("1a365d")),padding:(bottom:4pt))[grid(columns:(1fr,1fr), {set text(size:7.5pt,weight:"bold",font:("Open Sans","Open Sans"),fill:rgb("1a365d"));upper(International Journal of Advanced Finance and Accounting);set text(size:7pt,weight:"regular",fill:gray)[ISSN 2765-8457]}, align(right,{set text(size:7.5pt,font:("Open Sans","Open Sans"))[Vol. 4][, Issue 4] [(2023)][pp. 82-95][DOI: 10.5281/zenodo.13352936]}))] v(8pt) set text(size:7.5pt,weight:"bold",font:("Open Sans","Open Sans"),fill:rgb("c5a55a")) rect(fill:rgb("eff6ff"),inset:(x:6pt,y:2pt),radius:3pt)[ORIGINAL RESEARCH] v(6pt) set text(size:21.0pt,weight:"bold",fill:rgb("0d1b2a")) [Evaluating the Effectiveness of Triple Bottom Line Reporting in Enhancing Corporate Accountability] v(6pt) set text(size:10pt,weight:"medium",font:("Open Sans","Open Sans")) [Chukwuani, Victoria Nnenna] v(8pt) set text(size:7.5pt,font:("Open Sans","Open Sans")) rect(fill:rgb("f8f9fb"),stroke:.5pt+rgb("e5e7eb"),inset:(x:8pt,y:6pt),radius:4pt)[grid(columns:4,column-gutter:8pt,row-gutter:4pt,[**Volume** 4],[**Issue** 4],[**Year** 2023],[**Pages** 82-95],[**Type** Original Research],[**Published** 2023-11-04],[**DOI** 10.5281/zenodo.13352936])] v(10pt) **Abstract**

set text(size:9pt,weight:"regular",fill:black,font:("Libertinus Serif","Libertinus Serif"));set par(justify:true) This study investigates the impact of Triple Bottom Line (TBL) reporting on social responsibility and community relations in developing countries and examines the role of stakeholder perceptions in enhancing the effectiveness of TBL reporting in India and Nigeria. Utilizing a robust sample of 100 companies, evenly divided between those implementing TBL reporting and those not, the research employs both descriptive and inferential statistical methods to analyse the data. Social responsibility and community relations were measured using standardized scales, while stakeholder perceptions were assessed through a tailored survey. Independent samples t-tests revealed significant differences in social responsibility and community relations scores between TBL reporting and non-TBL reporting companies, with TBL reporting associated with higher scores in both areas. Multiple regression analysis demonstrated that stakeholder perceptions significantly influence the effectiveness of TBL reporting, with more favourable perceptions linked to better outcomes. These findings support the hypothesis that TBL reporting positively impacts social responsibility and community relations and highlight the importance of stakeholder perceptions in evaluating TBL effectiveness. The study contributes to the understanding of TBL reporting's benefits and provides practical insights for companies aiming to enhance their social and community engagement through comprehensive sustainability practices. **Keywords Triple Bottom Line (TBL) Reporting; Social Responsibility; Community Relations; Stakeholder Perceptions; Sustainability Reporting **Citation****

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