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**EXPLORING THE RELATIONSHIP BETWEEN ESG REPORTING FACTORS AND PERFORMANCE**

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# **SUMMARY**

The increasing demand for ESG disclosure and the prevalence of ESG reports indicate the research need on the link between ESG metrics and financial performance. This PhD thesis investigates the relationship between ESG reporting factors and performance, with a specific focus on Lebanon. The research methodology is divided into three distinct phases, incorporating a qualitative approach through literature analysis, and a quantitative approach encompassing both bibliometric analysis and a questionnaire-based survey. The thesis is structured in six chapters. *Chapter 1* defines and explores the evolution of ESG reporting, highlighting its benefits and challenges. *Chapter 2* examines the historical and theoretical context of ESG reporting, its connection to corporate governance, and relevant regulations. *Chapter 3* focuses on the link between ESG reporting and performance. *Chapter 4* conducts a bibliometric analysis exploring existing research on this relationship. *Chapter 5* presents the research methodology and the results of a quantitative study in Lebanon, analyzing correlations between ESG factors and performance metrics. Results show that stakeholder roles and industry sectors influence the importance placed on ESG factors. Strong ESG reporting is linked to prioritizing social factors. Stakeholder engagement increases satisfaction with reporting. Inadequate regulations lead to calls for stricter ones. *Chapter 6* states the conclusions and the contributions of the research. Findings guide companies, regulators, and others to improve ESG reporting practices.

*Keywords: ESG, performance, CSR, environmental factors, social factors, governance factors, bibliometric study, Lebanon, quantitative analysis, ESG reporting.*