Title: CSR reporting practices of Islamic and conventional banks based on ownership differences

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Abstract: Purpose This study aims to provide a thorough knowledge of the context and degree of corporate social responsibility (CSR) reporting in the annual reports of Islamic and mainstream banks in Bangladesh and to investigate whether ownership and the level of CSR reporting are connected.

Design/methodology/approach This study uses the content analysis method to examine 150 annual reports from the 30 listed banking companies as its sample. The data are fitted to an ordinary least square regression model to determine the impact of independent factors on the overall CSR reporting score.

Findings The study's findings show that, on average, Islamic and conventional banks (ICBs) in Bangladesh disclose CSR data at rates of 46.27% and 43.44%, respectively, ranging from 14.15% to 76.32%. Furthermore, according to the study, ICBs' public share ownership and CSR reporting showed a significant relationship. Conversely, institutional share ownership and foreign share ownership have been found to have no significant relationship with CSR reporting in conventional banks, but institutional share ownership has been found to have a significant relationship with the CSR reporting in Islamic banks.

Social implications The research is expected to obtain the most accurate situation of Bangladeshi ICBs' CSR reporting. To formulate regulations in this regard, governmental and other regulatory authorities can also obtain comprehensive information on CSR reporting procedures.

Originality/value The paper contributes to the CSR works, as it presents empirical evidence of the effects of ownership distribution on the CSR reporting of ICBs in developing countries such as Bangladesh.

Keywords: CSR, Ownership distribution, Islamic and conventional banks, Reporting

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