

Content Analysis of Sustainable Development Goals Information on Malaysian City Councils' Websites

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Abstract

Purpose: The objective of this paper is to examine: 1) the type of Sustainable Development Goals (SDGs) information (financial and non-financial) and 2) the extent of SDGs information disclosed on Malaysian city councils' websites.

Design/Methodology/Approach: The Sustainability Development Goals Disclosure Index (SDGDi) consists of 150 items used as the instrument for content analysis to achieve the objective.

Findings: The analysis of websites revealed that more non-financial sustainable development goals information is disclosed compared to financial information. On average, 28 out of 150 items of SDGDi were disclosed, which suggests a 'fair' level of SDGs information disclosure. Of all the SDGDi categories, SDG 9 (industry, innovation, and infrastructure) score was the highest, while SDG 14 (life below water) was the lowest.

Practical Implication: This paper contributes significantly to the literature on the disclosure of SDGs information, particularly in the local authority context. It is also useful for the local authority to improve its disclosure practices to promote better sustainability.

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Originality/Value: This paper is among the first papers that used a newly developed Sustainability Development Goals Disclosure Index (SDGDi) to measure the readiness of Malaysian local authorities to advance the sustainable development agenda via disclosure practices.

Keywords: Sustainable development goals, local authority, disclosure, website.

¹ Local government, local council, and local authority are interchangeably used in this paper.