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Social and Environmental Responsibility and Disclosure in a Malaysian Local Authority

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Abstract

The tremendous economic growth in Malaysia since 1990s saw the rapid urbanization of Klang Valley. However, this impressive growth leads to social and environmental problems such as air pollution and squatters. While social, environmental and sustainability accounting and reporting have experienced a resurgence of interest especially in the private sector, the application of such development in the public sector are relatively new and much less investigated. This paper studies the social and environmental information disclosures by a local authority in the Klang Valley and the nature as well as intensity of the social and environmental activities carried out by the local authority is examined. A content analysis of its annual reports is conducted and social responsibilities information are categorised into four main dimensions adopted from the Bursa Malaysia CSR Framework namely, community, environment, workplace and marketplace. The findings suggested that the community dimension is the most extensively disclosed followed by environmental information whereas that of the workplace is the least disclosed. These findings contrasted to those observed of PLCs in general which established that the workplace dimension scores the highest among the four dimensions. Future research need to be undertaken to investigate this discrepancies.