

## ***Development of a Sustainable Development Goals Disclosure Index (SDGDi) for Malaysian Local Authorities***

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### **Abstract**

**Purpose:** The objective of this paper is to describe the development of a sustainable development goals disclosure index (SDGDi) for Malaysian local authorities.

**Design/Methodology/Approach:** The paper presents an inclusive examination of international and national guidelines relating to both financial and non-financial sustainable development goals information in disclosures with the aim of developing the above-mentioned index.

**Findings:** The final 23 categories and 150 items under review have been developed into an instrument, which is the proposed SDGDi for measuring the commitment undertaken by local authorities in advancing the SDG agenda.

**Practical Implication:** This paper contributes to the development of an SDG disclosure index that may be most appropriate for local authorities to use in developing countries. It addresses the issues related to best practices for local authorities in achieving the SDGs.

**Originality/Value:** The paper presents the first index to be developed for Malaysian local authorities to use. It could serve as the model for adoption by local authorities in other developing countries.

**Keywords:** SDG, disclosure index, local authorities, developing countries.

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