

عنوان مقاله:

Sustainability Reporting in NZ: An examination of readability

محل انتشار:

سومین کنفرانس بین المللی تحولات نوین در مدیریت، اقتصاد و حسابداری (سال: 1398)

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خلاصه مقاله:

This paper examines the readability of sustainability reporting in the annual reports of New Zealand listed companies over ten years. Sustainability reporting was extracted from 170 reports and computer coded through readability software. Five readability indices were used, and the effect of reporting quantity, environmental sensitivity, and global operations on the readability of sustainability reporting were examined. The results show that although there is a significant increase in the number of companies reporting sustainability information in annual reports, the sustainability information published becomes more readable only by three percent. This research reveals that longer sustainability reporting provides more readable information. However, there is no difference between the readability of information published by companies operating in environmentally sensitive and companies operating in non-environmentally sensitive industries. The findings support that companies listed only on the New Zealand stock exchange (NZX), mostly, presented more readable information than companies operating in multiple stock markets. This research is the first sustainability reporting readability study in New Zealand and provides companies, users of sustainability information, and regulators with knowledge of the readability changes over time and some of the determinants of readability.

کلمات کلیدی:

Readability, Sustainability reporting, Quantity, Environmental sensitivity, Global operation

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