

# IMPLEMENTATION OF ENVIRONMENTAL REPORTING IN MALAYSIAN PUBLIC LISTED COMPANIES

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## ABSTRACT

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Although environmental reporting has been introduced in Malaysia during late 1990s, until now the number of companies adopted this reporting method is relatively low. The objectives of this study is to determine whether factors like types of business activity, companies' experience, companies' sizes and adoption of ISO 14001 are associated to companies' implementation of environmental reporting in order to determine measures that can be introduced to increase uptake of environmental reporting among public listed companies.

Secondary data is used as main source of data for research findings and primary data as additional source of data that supports research findings. 215 listed companies are selected as secondary data sample. 27 companies practiced environmental reporting is selected from the earlier 215 chosen as secondary data for distribution of questionnaires to collect primary data on companies' perception on environmental reporting. SPSS, frequency distribution, cross tabulations, chi-square were used to analyze data collected.

The research concludes that types of business activity and companies' experience are not associated to implementation of environmental reporting. However, sizes of companies are significantly associated to implementation environmental reporting. Adoption of ISO 14001 has a moderate positive relationship with implementation of environmental reporting but the relationship is non-significance. Environmental reporting companies also found strongly agreed on three issues: environmental reporting is a competitive advantage for a company, adopting environmental reporting helps in cost reduction of companies and adopting environmental reporting brings goodwill to the companies.