

## **CORPORATE ENVIRONMENTAL REPORTING (CER) PRACTICES: EMPIRICAL EVIDENCE FROM SELECTED NON-FINANCIAL COMPANIES IN BANGLADESH**

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### **ABSTRACT**

This article presents an empirical investigation into the corporate environmental reporting practices of a number of listed non financial companies from Bangladesh, based on both the primary and secondary data. The primary data were collected from the total number of 40 Chief Accountants and Senior Accountants using a structured questionnaire, and for the secondary data, Annual report of 44 companies has been selected. This study reveals that 61.36% of the listed companies made such disclosures. This article presents an extensive survey of the content, form, nature, and extent of corporate environmental reporting practices of the listed non-financial companies. Analysis over a wide range of industries reveals that companies in the pharmaceuticals and telecommunication sector secure the highest rank in terms of corporate environmental reporting; 88.90% of disclosures are generalized qualitative statements; 96.30% of CER is located in the director's report; and the mean amount of disclosures is less than one fourth of a page. The respondents have felt the strong need for CER in their Annual Reports, the respondents have also been aware of CER practices; the respondents have identified some major problems involved in CER and suggested some measures. From the above discussions, it is clear that CER practices in the selected companies have been far from satisfactory and hence poor in the real sense of the term. Therefore, in order to improve the CER practices in the selected companies, the concerned authority needs to implement the suggestions put forward by the respondents without any further delay.

**KEYWORDS:** Annual Reports, Content Analysis, Dhaka Stock Exchange (DSE), Environmental Reporting, Non-Financial Companies