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# Corporate governance best practice reporting

## BEST PRACTICE ON CORPORATE GOVERNANCE

The Institute of Chartered Accountants of Sri Lanka



### Best Corporate Governance Practice

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### Do corporate governance mechanisms influence environmental reporting practices? Evidence from an emerging country

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**Abstract:** This study seeks to examine the potential links between corporate governance mechanisms and environmental reporting practices from the perspective of agency theory. A content analysis has been conducted to gather relevant information from the annual reports of the 100 leading Malaysian public-listed companies covering a three-year period, i.e., from 2009 to 2011. The relationship between corporate governance mechanisms and environmental reporting practices is then tested using regression analysis. The results generally indicate that there was an improved trend in environmental reporting among the companies over the three-year period and offer preliminary insights into the influence of corporate governance on environmental reporting. A positive significant relationship was found between board size and environmental reporting. Other corporate governance mechanisms including board independence, executive concentration and female directorship were not associated with the environmental reporting practices of companies. The findings provide new insights into the potential strategies in relation to corporate governance towards encouraging greater environmental reporting from the perspective of an emerging country.

**Keywords:** environmental reporting; annual report; governance; content analysis.

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### Best practice corporate governance reporting.

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As they begin to forecast the year ahead, they can demonstrate how governance affects such actions as acquisitions and disposals, succession planning, risk appetite and board evaluation. Board members' biographies can first foreground their strengths and specific experience, and then relate their relevant industry connections. By emphasizing each member's contribution to the whole, readers can come to understand the role of teamwork and the array of talents available to the company. Toward a More Holistic Understanding Governance can be a challenging subject. Either way, this is an opportunity for a voice from the top to offer their direct, personal account of the year's progress within the company. Regardless of the sales, negotiations, profits or pricing, the company's relationship to governance is really a mirror for how well your organization is run. If you have further questions about how you might improve your governance reporting, contact a helpful Blueprint representative today. 4) Board Evaluations More than ever before, stakeholders are asking tough questions of their Boards and demanding answers. Their positions and connections with particular firms may tell potential investors something of their job history, but it does little to explain the exact talents and expertise each board member brings to your organization. To that end, here are four key areas where your organization's annual reports can highlight its efforts at better governance: 1) Message From the Chairman Corporate reporting for UK companies typically includes a message from the chairman of the company; in the United States, we might see a note from the president or the CEO. But by communicating your efforts to your public through your annual report and foregrounding all the ways your company strives for better governance strategy, you can create a bond of trust between your organization, its current and all of its future partners. They want to know that the Board is truly contributing to the lasting success of the company, and are taking long hard looks at how remuneration packages align with corporate performance. Within an annual report, you should try to convey the process of board evaluations, what the findings and actions were in relation to the previous year, and how those findings are being addressed. In their study, Report Leadership urges companies to tell their company's governance story through a process called narrative reporting: 'As companies begin to explore ways to bring to life their governance procedures and improve their corporate governance reporting, they will need to consider the potential interaction, overlap and inconsistencies that might arise with other key area(s) of corporate reporting.' Four Places to Communicate Your Corporate Governance Reporting Agenda In effect, the Report Leadership committee suggests integrating details of governance positions into the fabric of an organization's annual report. Given the currency good governance carries within the business environment, one might expect it to be a larger part of the overall company story, highlighted within such communications as the annual report. Chairmen or CEOs can use this chance to delineate their view of good governance and explain the effects it has on company strategy. Good governance practices would suggest recruiting board members who offer you the best experience from a wide variety of backgrounds. Report Leadership suggests focusing on the relevant skills of each board member, rather than relying on details of their past careers. Partners, employees, investors and potential clients all want to know they are spending their time, energy and resources on an organization that values sound business practices and that creates an ethical corporate culture. 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