



SURE Research Publication Service

1) Reference of your publication:

Masud, M.A.K., Bae, S.M., & Kim, J.D. (2017). Analysis of Environmental Accounting and Reporting Practices of Listed Banking Companies in Bangladesh. *Sustainability*, 9 (10), 1717.

2) Hyperlink to the publication:

<http://www.mdpi.com/2071-1050/9/10/1717>

3) Abstract:

“Bangladesh faces many ecological challenges, including air and water contamination, land degradation, and waste management”. Bangladesh faces many ecological challenges, including air and water contamination, land degradation, and waste management. This study was designed to investigate the extent and nature of environmental accounting and reporting of listed banks in Bangladesh in 12 major categories. Information was collected from the annual reports of 20 banks listed on the Dhaka Stock Exchange for the period 2010 to 2014. The results indicate that the banks examined significantly disclosed environmental information for the 12 categories. The study found that banks disclosed the most environmental information for green banking and renewable energy categories, whereas they disclosed the least for environmental recognition and waste management categories. Furthermore,



yearly comparison reveals that disclosure of environmental information increased sharply from 16% in 2010 to 83% in 2014. In addition, Bangladesh Bank's recent fruitful initiatives on environmental disclosures were reviewed, and the findings of the 12 categories have managerial implications for policy makers in corporations as well as the government. It is recommended that professional accounting bodies of Bangladesh, along with international and government policy makers develop a separate conceptual framework for environmental accounting and reporting for the financial and non-financial sectors of the country.

4) Contact details (Name, affiliation, email address)

Md. Abdul Kaium Masud

Researcher

Sustainable Management Research Institute

Inha University

100 Inha ro, Nam gu, Incheon 22212, Korea

Email: masud@inha.edu; masudbd08@gmail.com