

UNIVERSITI TEKNOLOGI MARA

**THE RELATIONSHIP BETWEEN
ENVIRONMENTAL DISCLOSURE AND
CORPORATE CHARACTERISTICS AMONG
MALAYSIAN PUBLIC LISTED COMPANY**

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Dissertation submitted in partial fulfillment of the requirements
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CANDIDATE'S DECLARATION

I declare that the work in this thesis was carried out in accordance with the regulations of University Teknologi MARA. It is original and is the result of my own work, unless otherwise indicated or acknowledged as reference work. This thesis has not been submitted to any other academic institution or non-academic institution for my other degree or qualification.

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ABSTRACT

The primary of this dissertation is to investigate the relationship between various corporate characteristics with environmental disclosure of the Malaysian Public Listed company. These characteristic include environmental sensitive company, profitability, leverage ratio as well as company either involve with the ISO Certificate or not. This dissertation also examine the current trend of environmental disclosure among Malaysian Public Listed Company . The extent of environmental disclosure items in corporate report is measured using content analysis and the score sheet developed in this study. The result from this study found that only ISO certificates company have a positive significant impact towards environmental disclosure among Malaysian companies. Industry type, profitability and leverage is not an important determinant to the environmental disclosure. The findings in this study contribute to the body of knowledge a new dimension of environmental reporting.

Keywords : environmental reporting, industry type, profitability

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