

CORPORATE SUSTAINABILITY REPORTING PRACTICES IN THE MALAYSIAN OIL AND GAS COMPANIES

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ABSTRACT

Lately, the contribution of businesses towards sustainable development is a major concern for the top management, investors, creditors, auditors as well as the government. United Nations Principles for Responsible Investment (UNPRI) proposes businesses to align their responsible investment practices with broader sustainable objectives and considering sustainability issues evaluation. Therefore, the purpose of this paper is to examine the level of sustainability reporting among the Malaysian oil and gas public listed companies. This study investigates the intensity of sustainability reporting on the basis of Bursa Malaysia's sustainability Reporting Guide and Toolkits in a sample of 41 oil and gas listed companies for 10 years i.e., from 2008 to 2017. The data was collected from the annual reports which were sourced through the Bursa Malaysia's website as well as the websites of the respective companies. The results infer that the overall sustainability reporting level among the sample companies are rather encouraging. This can be due to the pressure on the Malaysian companies to the adhere regulatory compliance that would oblige the strategic requirements of an organizations. This paper is unique in terms that it considers all the three dimensions of sustainability i.e. economic, environmental and social sustainability as most of the previous literature addressed these separately. Moreover, this study has important findings for regulators, practitioners, researchers and other stakeholders, as it sketches the efficacy and potential strengths of sustainability disclosure practices in the oil and gas companies.

Keywords sustainability reporting, oil and gas companies, Malaysia.

INTRODUCTION

The 2030 agenda presented in 2015 for sustainable development demands that the global community to initiate efforts to achieve the 17 sustainable development goals (SDGs) over the next 15 years (UNDP, 2015). The goals address the needs of people in both the developed and developing countries, thus emphasizing that no one should be left behind. The Malaysian government formulated the New Economic Policy (NEP) in 2009 to pursue the SDG which is based on the three pillars to become a high income country, inclusive and sustainable nation (EPU, 2017). To achieve this goal, the Malaysian government has set a target

to become an advanced economy by 2020 within a resilient, low-carbon, resource efficient, and socially-inclusive manner. To ensure the country achieves its goal, the government's Eleventh Malaysia Plan (11th MP) which aims for the years 2016 to 2020 identifies the six "Strategic Thrusts". One of the Strategic Thrusts is to pursue the green growth for sustainability and resilience. The Four focus areas within this strategic thrust are (i) strengthening the enabling environment for green growth; (ii) adopting the sustainable consumption and production concept; (iii) conserving natural resources for present and future generations; (iv) strengthening resilience against the climate change and natural disasters (EPU, 2015).

Corporate Malaysia generally faces a steep learning curve in managing the sustainability challenges and accountability as well as dealing with the sustainability risk factors. The question is on how an organization will respond to recent changes and challenges that they face in order to be accountable and responsible to all their stakeholders at a corporate level. One of the stakeholder conduits is through the issuance of the sustainability reports. Reporting of information regarding the firm's sustainability related activities responds to the growing expectations of the firm's investors and other stakeholders. For instance, Niemann and Hoppe (2017) postulated that in order to respond to the growing expectations and awareness on the significance of the enterprise contributions to sustainable development, there is an increased incentive for organizations to disclose their sustainability practices. Towards the end, Bursa Malaysia has established a listing rule requiring companies to disclose a sustainability narrative statement in their annual report explaining on how the company has managed the material economic, environmental and social risks and opportunities facing the business starting from 2016. The enforcement of this rule is considered a significant change to the status quo for the listed companies (Bedlow and Yap, 2016). Nonetheless, sustainability reporting within the Malaysian companies is still low compared with the number of business in the Malaysia (Kasbun, et al., 2016; Zahid and Ghazali, 2017).

Moreover, a recent benchmarking survey conducted by PwC Consulting Services indicates that only 12% respondents of Bursa Malaysia top 50 listed companies discussed the future availability of all relevant material, natural, social, human or manufactured resources required to create value for their business. Generally, the public listed companies (PLC's) have treated the current Bursa Malaysia Corporate Social Responsibility (CSR) disclosure requirements as a platform to highlight their philanthropic activities with a brief information on water usage or carbon footprint instead of using it as a conduit to engage stakeholders meaningfully with regards on how they are ensuring the resilience of the business model (Bedlow and Yap, 2016). Also there is a general debate

in literature that sustainability reporting practices appears to have contributed to a significant positive impact on the firm's performance. However, prior studies focused on developed nations, mainly the United States, United Kingdom, Japan, France and Germany. Hence, it would be of great interest to conduct a research in these area in the emerging markets such as Malaysia. Therefore, the purpose of this paper is to examine the level of compliance to the sustainability reporting such as economic, environmental and social sustainability among the Malaysian oil and gas public listed companies.

LITERATURE REVIEW

Sustainability reporting has become one of the world trends and challenges for organizations in recent years. The emergence and popularity of sustainability management has been ensued from a response to the rapid changes due to globalization and pressure on the organizations to change their mode of production to one that is less harmful to the environment and society. Over the years, many business organizations, governments, local agencies, and non-governmental organizations are promoting sustainability, encouraging the establishments of regulations, activities for sustainable production and consumption, education processes, and so on (Lukman and Glavic, 2007). Evidently, the concept of sustainable development needs to be incorporated into the policies and business processes (Abubakar, 2014). Moreover, the World Business Council for Sustainable Development (WBCSD) believes that the imperatives of creating a sustainable and profitable business are compatible to the best interest of the human society and natural environment. The sustainable view of a business is that the business world is part of the natural and social system. It is intertwined and has dramatic implications in the absence of one or the other. However, as revealed by the benchmarking survey by PwC, Corporate Malaysia are generally facing a steep learning curve on managing corporate sustainability as well as they are generally in a low maturity stage on dealing with the sustainability risk factors. Therefore, the literature

advises that Malaysian organizations to focus on the implementation and improvement of sustainability and its reporting quality in the country (Nazli and Salat, 2013). In a nutshell, the literature indicates that sustainability management is slowly growing up in developing countries such as Malaysia. Thus, the topic should be further investigated to explore its potential benefits.

Sustainability Reporting In Malaysia

Sustainability is grabbing the attention of governments, practitioners, corporations, research communities, and regulatory bodies worldwide (Shad and Lai, et al., 2019). In Malaysia, the concept of corporate sustainability is still of a voluntary nature (Zahid and Ghazali, 2017). However, looking at its importance, many Malaysian organizations through various plans, toolkits, guidelines, programs, policies etc., are involved actively in promoting sustainability. The Malaysian government has addressed its expectations on the compliance of corporate sustainability in several chapters of its current developmental plan of (2016-2020). Moreover, Bursa Malaysia is working devotedly for promoting sustainable business practices among the listed companies in Malaysia (Aman et al., 2015). More importantly, Bursa Malaysia has adopted the Global Reporting Initiative (GRI) framework and it encourages the listed companies to follow suit for measuring their firms' corporate sustainability. The Malaysian Code on Corporate Governance (2007) for the first time made Corporate Social Responsibility (CSR) practices necessary for reporting. The recommendation (1-4) of the MCGG (2012) confines the board members that, the company strategies must ensure sustainability. Moreover, the practice 1.1 and 6.2 of the MCGG (2016) made a proposal that requires the board members to promote environmental, economic, and social sustainability through corporate strategies.

Sustainability Reporting And Its Measurement

Number of standards is available to measure sustainability practices among the organizations. For instance, Dow Jones Sustainability Index, the ISO

14000 series, the social accountability 8000 standards, and the Global Reporting Initiatives (GRI) (Zahid et al., 2016). However, in this study, sustainability reporting measurement is based on Bursa Malaysia sustainability Reporting Guide and Toolkits, in which guidelines for sustainability reporting is provided for PLC's implementing sustainability management. It is a developed framework of sustainability assessment and reporting which includes the environmental, economic and social indicators (Malaysia, 2015). The beauty of Bursa Malaysia sustainability Reporting Guide and Toolkits is that for each sector, a separate framework of sustainability reporting is developed which incorporates the social, economic, and environmental dimension of sustainability. Hence, this study is based on the energy sector especially the Malaysian oil and gas industry, a checklist of 19 items are adopted from the sustainability guide and toolkit. The Bursa Malaysia sustainability Reporting Guide and Toolkits is used in this study because it comprises of an internationally recognized GRI framework and an additional indicator relevant to the Malaysian environment. Therefore, the combination of GRI and other indicators makes the Bursa Malaysia sustainability Reporting Guide and Toolkits more comprehensive to cover all aspects of reporting such as the social, environmental, and economic performance. The sustainability approaches adopted by any industry or sector to which they belong must include these three dimensions (Gopalakrishnan et al., 2012). Economic aspects of sustainability reporting includes various factors (procurement practices, community investment and indirect economic impact), environmental aspects (emissions, raw materials, waste and effluent, water, energy, biodiversity, supply chain (environmental), product and services responsibility (environmental), and compliance (environmental)) as well as social aspects (diversity, human rights, occupational safety and health, anti-corruption, labour practices, product and services responsibility (social), bribery and corruption, and compliance (social)).

Theoretical Framework

The research framework of this study is formulated in the perspective of The Stakeholders' Theory.

Prevailing Stakeholder Theory postulates that the organizations need to satisfy multiple stakeholder's demands. The theory posits that stakeholders are the valuable assets of the firm and thus managers should always consider them (Ararat, 2008). Furthermore, it advocates that the main objective of the organization is to enhance their performance and stakeholders value (Freeman, 1983). All stakeholders such as the shareholders, managers, employees, creditors, suppliers, customers, government agencies and local community can have an interest in a firm's activities, objectives and behavior (Aziz, et al., 2015). Thus, all stakeholders expect the organization to disclose their activities and they have the right to get the information as how the organizational activities will influence them, even if they do not directly play a positive role in the survival of the organization. The satisfaction of multiple stakeholders increases the goodwill of the firm. Hence, the organization can maintain its status and reputation in society, which ultimately increases the firm's value. Furthermore, the reporting on the economic, environmental and social aspects determine that it accomplishes its part of the contract and its activities matches with the value systems of the society and environment. This prevents regulatory compliance that would oblige the strategic requirements of an organization. Hence, in the context of The Stakeholder Theory, it is established that the efficient sustainability reporting will increase the firm's value.

Research Methods

Content analysis was performed in order to obtain information about the companies' sustainability reporting practices. It is a commonly used approach in the literature of accounting disclosures (Guthrie et al., 2004). Through content analysis, this study measured the extent of disclosure of the sustainability practices by the companies via the codes (0, 1, and 2) approach, where the value of 0 indicates no reporting, 1 indicates partially-reporting and 2 indicates fully-reporting. Data was collected from the annual reports of the sampled companies over the period of 10 years (2008 to 2017). Mathematically, sustainability management practices disclosure was measured by following formula.

$$\text{Sustainability reporting} = \frac{\text{Number of disclosed items/section}}{\text{Total number of items/section}}$$

This paper selected the sample of Malaysian oil and gas listed companies due to their major role in deteriorating the environment and using its resources. The total population of this study was 41 public listed companies operating in the oil and gas industry. The study selected a sample of 41 companies based on census method. The annual reports were sourced through the Bursa Malaysia's website as well as the websites of the respective companies. The longitudinal approach is preferred for the study in order to assess the variation or improvement in the sustainability practices of the Malaysian oil and gas companies. This approach is advised to better know

Table 1 Bursa Malaysia Sustainability Reporting Guide and Toolkits for Oil and Gas Sector

Sustainability Reporting Indicators for Oil and Gas Industry in Malaysia		
Economic	Environmental	Social
Procurement practices	Emissions	Diversity
Community investment	Waste and effluent	Human Rights
Indirect economic impact	Water	Occupational Safety and Health
	Energy	Anti-corruption
	Biodiversity	Labor practices
	Supply Chain (Environmental)	Society
	Product and Services Responsibility (Environmental)	Product and Services Responsibility (Social)
	Compliance (Environmental)	Compliance (Social)

the possible variation in its disclosures (Nazli and Salat, 2013). The total number of items per section can be seen from the Table 1, which is developed on the basis of guidelines and toolkit of Bursa Malaysia sustainability reporting for oil and gas industry.

EMPIRICAL RESULTS

Descriptive Statistics

Descriptive statistics were employed to examine the overall sustainability reporting in the annual reports by the sampled (41) oil and gas public listed companies in Malaysia. Table 2 indicates that the level of overall sustainability reporting is rather encouraging. Amongst the three dimensions of sustainability economic dimension has the highest mean score of 1.49, followed by the environmental dimension 1.33. The least mean value was recorded for social dimension of 1.29.

The economic disclosures have reached the maximum limit of 2 as evident from the table. This indicates that the companies in the Oil and Gas sectors are among the most likely to publish their economic sustainability information in their annual reports. Whereas, environmental and social disclosures have never touched the maximum disclosures limit 2 as confirmed in their reports within all the ten years (maximum disclosures value is 1.83 and 1.86 respectively while expected total disclosures is 2 i.e. fully reporting). This indicates that some of the disclosed items mentioned in Bursa Malaysia Sustainability Reporting Guide and Toolkits for Oil and Gas Sector are not reported among most of the Malaysian oil and gas companies. For example, the supply chain (environmental), anti-corruption, diversity (social) etc. Thus, it is suggested that the oil and gas companies can make a significant improvement by reporting sustainability in their supply chain (environmental), anti-corruption, diversity (social) etc. (KPMG, 2016).

Table 2 Descriptive Statistics for Sustainability Reporting

Dimensions	Observations (N = 41 x 10)	Maximum	Minimum	Mean
Economic	410	2.00	0.00	1.49
Environmental	410	1.83	0.00	1.33
Social	410	1.86	0.00	1.29

Table 3: Semantic Scale of Extent of Sustainability Reporting

Mean score (on 3-point scale)	Semantic scale (Sustainability Reporting Intensity)
1.0 – 2.0	Excellent
0.1 – 0.99	Good
0	Poor

Table 4: Extent of Sustainability Reporting

Semantic Scale	Economic	%	Environmental	%	Social	%
Excellent	172	42.0	0	0.0	0	0.0
Good	211	51.4	364	88.8	362	88.2
Poor	27	6.6	46	11.2	48	11.8
Total	410	100	410	100	410	100

Penetration Level of Sustainability Reporting

To examine the level of sustainability reporting practices penetration among the oil and gas public listed companies, this study analyzed the frequency distribution of mean scores for the summated scales of various aspects of the sustainability reporting intensity (i.e. the nineteen elements as in Table 1). To provide a clearer perspective and better interpretation of the oil and gas companies' sustainability reporting intensity, we developed a descriptive semantic scale as shown in Table 3, as a reference to the corresponding ranges of mean scores of the summated scales which are computed from the 3-point scale.

Results of the extent or level of sustainability's dimensions disclosure, with regards to the number of companies as a percentage of the total sample size, and their corresponding semantic scale interpretations were presented in Table 4.

Table 4 indicates that the overall average score gauging the oil and gas companies' sustainability disclosure intensity falls under the second category within the semantic scale of 'good' as defined in Table 3. As a result, we can infer that the overall sustainability reporting level among the sampled companies is rather encouraging. In total, 410 companies reports majority of the companies fall under the second category of disclosures (Good) shown for the economic disclosures 51.4%, environmental disclosures is 88.8% and social disclosures is 88.2%. The economic dimension is showing better disclosure than the environmental than environmental and social disclosure. Most of the companies have changed their ranking to the highest economic sustainability reporting as 42% which is good sign. Hence, it is confirmed that the companies are reluctant to spend money on environmental and social sustainability management which might cause insecurity to the shareholders. However, The Stakeholder's Theory is with the opposite view i.e. corporate sustainability reporting increases the firm performance. As per The Stakeholders Theory, the firms must address the internal and external stakeholders of the firm.

CONCLUSION

This study focuses on the quality of voluntary disclosure of sustainability practices by the Malaysian oil and gas companies. Overall, this study concludes that the sustainability reporting in Malaysia is rather encouraging. This can be due to the pressure on the Malaysian organizations to adhere the regulatory compliance that would oblige the strategic requirements of the organizations. The results indicates that level of awareness on sustainability reporting among the Malaysian companies has increased after the issuance of MCCG (2007) that made Corporate Social Responsibility (CSR) practices which is necessary for reporting for the first time. However, the companies are concentrating excessively on economic dimension of sustainability while overlooking the environmental and social aspects. Prior studies also confirms that the Malaysian companies are more inclined towards economic sustainability. The results can be compensated for the lack of studies on this topic, and provides a reference point for firms in the emerging economies that seeks to implement sustainability reporting. Moreover, many research studies points to the growing trend of sustainability reporting in enhancing their economic value. Further studies can be done to have a more in-depth and comprehensive analysis on the impacts of level of sustainability reporting in all aspects of organizational performance such as economic, environmental and social performance.

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