

Corporate Reporting on Sustainable Development Goals- Evidence from Listed Manufacturing Companies in Sri Lanka

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This study aimed to examine the companies' response to sustainable development goals (SDGs) by reviewing information disclosures in company annual reports. The sample of this study includes annual reports of 52 listed manufacturing companies in Sri Lanka that reported SDG information for five years during 2017-2021. Qualitative content analyses were used to analyze the information contained in the reports to recognize the nature of commitment to SDG/s. As the findings reveal over the years manufacturing companies have moved from a few towards including all 17 SDGs for reporting purposes. Companies disclose less information about the sustainability impacts of the selected SDG but more information describing the respective SDG/s during early periods of reporting. Narrative information highlights their commitment to the SDGs as a contribution to shaping the future of the world's sustainable development, particular focus has been given to the goal of climate action. Nevertheless, SDGs reporting needs more research to analyze the reporting patterns over the years and to examine factors that influence commitment and information disclosures. The study contributed to the academic literature on sustainable development goals from the context of the manufacturing sector in Sri Lanka.

Keywords: *Sustainable Development Goals, Sustainability Disclosures, Qualitative*

THE REVIEW OF THE COMPANY RESPONSE ON SUSTAINABLE DEVELOPMENT GOALS

The sustainable development goals (SDGs) introduced by the United Nations (UN) in 2015 and it is comprised 17 global goals and 169 targets. United Nations is expected all countries should be these goals as of 2030.

Problem Statement

This study aims to investigate the determine how Sri Lankan-listed manufacturing companies response on sustainable development goals.

Research Question

- How to identify Sri Lankan manufacturing sector's response on sustainable development goals?

Research Objective

- To identify Sri Lankan manufacturing sector response on sustainable development goals.

Research Methodology

Research approach: Qualitative approach

Study Population: Total Number of Companies in CSE (295).

Sample of the Study: Food beverage & Tobacco industry.

Sources of Data: Primary and Secondary data

Methods of data collection: Annual Reports, CSE-published reports, and sustainability reports.

Method of Data Analysis: Content Analysis.

Study Type: Exploratory type of study.



Findings

- The SDGs are more likely to be included in reporting by larger organizations than by smaller companies.
- businesses are more likely to mention the SDGs in their reporting if they have larger sustainability impacts

