

Corporate Societal Disclosure and Corporate Governance: A By-Contextual Analysis

Authors : Zineb Meniaoui, Fatma Zehri, Kamoussi Halioui

Abstract : The amplified awareness of companies towards the social and environmental concerns has nowadays become a challenge for firms around the globe. Our study investigates the effects of corporate governance mechanisms on voluntarily social and environmental information disclosure in Canada and France. The study use the content analysis approach, applied on a total of 245 year-observation for the Canadian sample and 245 year-observation for the French sample from 2005 to 2011. Our results show a significant correlation between the board's independence, Corporate Social Responsibility (CSR) committee and expertise as well as the audit quality along with the extent of the social and environmental disclosure. The French firms are found disclosing more societal information than Canadian firms, which might be due to the stakeholders' pressure put on French companies to disclose such societal information.

Keywords : Canada, corporate governance, disclosure determinants , France, social and environmental disclosure

Conference Title : ICCSSR 2015 : International Conference on Corporate Strategy and Social Responsibility

Conference Location : Zurich, Switzerland

Conference Dates : July 29-30, 2015