

# Does Age of the Companies Influence Really Environmental Accounting Disclosure Practices In India

B. Omnamasivaya, MSV. Prasad, B. Sandhya Sri

**Abstract:** The developing countries like India are facing the twin problems of protecting the environment and promoting economic development. A tradeoff between environmental protection and development is required. A careful assessment of the benefits and costs of environmental damage is necessary to find the safe limits of environmental degradation and the required level of development. The main aim of this paper is to know the environmental accounting disclosure practices, for the purpose of the study 23 companies were selected selectively. A questionnaire was used for collection of information. A questionnaire was sent to 23 companies finally 23 companies were responded to the questionnaire. There is no statistical tools applied only the data analyzed through graphs and environmental accounting disclosure index calculated. The main findings of the study that the environmental accounting disclosure index is very high for the environmental sensitive industries and the environmental accounting disclosure score is low for non sensitive environmental industries and for small companies. The highest disclosure is 98.25 and the lowest score is 55.25 and age of the companies influence positively environmental accounting and disclosure practices.

**Index Terms:** environmental accounting, environmental accounting disclosure index, environmental reporting.

## I. INTRODUCTION

The term environment can be defined as surroundings in which an organization operates . including water ,air, land and natural resources . environmental issues has got attention at national and international level in current scenario . increase in environmental pollution level has created many environmental problems such as global warming, droughts, floods, soil erosion .corporate sector is the main cause for environmental pollution . they consume the natural resources and ignore and ignore about the environmental pollution (or) environmental hazards , corporate companies should behave like a good corporate citizen ,means how corporate companies or business are consuming the natural resources and simultaneously , they have the responsibility to protect the environment and to look after the environmental issues (Man deep Kaur 2015). The modern accounting is not only concerned with record keeping of information to the investors but it aims at fulfilling the information needs of a wide range of internal and external stakeholders.

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its function is to provide quantitative information financial nature about economic activities that is useful in making economic decision since last eighties , due to growing public concern about the alarming impact of industrial activities on nature companies are under pressure from both govt and society to reduce adverse impact of their activities. And The performance of an organization is now judged not only on the basis of financial results but also the contribution to protect environment and improvement for environment investors and creditors are using the environmental information for analyzing the risk involved in the project or investment .(Suchi Pahuja 2009) The economic reforms started by Government of India during early 90s, have paved way to rapid economic development and accelerating the process of industrialization. As the industrialization is also creating more environmental problems such as pollution, companies have started providing information about their environmental performance and policies owing of increased accountability. At the same time, there has been a growing awareness internationally on the disclosure of environmental performance, particularly from those firms that have a direct and substantial influence on the environment like manufacturing, power generation, mining etc, to provide information regarding the environment implications of their operations.(Joshi et al.2011).

Environmental accounting disclosure practices are not mandatory in India. Generally companies are disclosing environmental information in their annual reports on voluntary basis. The present study is covered how the Indian companies are disclosing (or) maintaining environmental information other than disclosing environmental information in their annual reports to know that we tried with a structured questionnaire directly companies to know the environmental accounting disclosure practices of Indian companies.

## Factors inhibiting the Development of Environmental Accounting.

Improving the environment for sustainable development is possible and necessary. Environmental aspects of sustainable development add another dimension as to how to share the benefits and costs among and between current generation and future generation. This makes more sense to identify and measure environmental costs. Accounting information system is a critical component of management information systems. It plays an important role in helping to protect the environment by making polluting production companies to take responsibility for the environmental protection - how the companies reflect in their accounts or how they might expose issues, etc.



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However, necessary rules and regulations are necessary to protect the environment. Further, well established accounting guidelines are required

## Forms of Environmental Accounting

1. Environmental Management Accounting: Management Accounting focuses on material and energy flow information and environmental cost information. This type of accounting can be further classified into three sub-systems as presented below.

- a) Segment Environmental Accounting: This is an internal environment accounting tool to select an investment activity or project related to environmental effects for a certain period.
- b) Eco-Balance Environmental Accounting: This is also an internal Environmental Accounting tool to support sustainable environmental management activities.
- c) Corporate Environmental Accounting: This is a tool to inform the public of relevant information compiled in accordance with the Environmental Accounting. It should be called Corporate Environmental Reporting. For this purpose, cost and effect (in quantity and monetary value) of its environmental conservation activities are used.
- d) Environmental Financial Accounting: Financial Accounting focuses on reporting environmental liability costs and other significant environmental costs.
- e) Environmental National Accounting: National Level Accounting focuses on natural resources, stocks and flows, environmental cost and externality cost.

## Review of Literature:

There were enormous research on environmental accounting and disclosure practices from developed countries such as US, UK, Australia but the research from developing countries is very less comparatively with developed countries Seema Unnikrishnan et.al (2014) conducted a study on safety and environmental management practices of petrochemical industry in India. The data was collected through a structured Questionnaire from 167 executives .the study found that there were many benefits by maintain safety precautions it can be reduced accidents and also found that environmental accounting disclosure practices can benefit in several ways like energy saving, water harvesting, water recycling. Mandeep Kaur (2015) Investigated 99 Indian companies for analyzing the item wise variations of environmental reporting practices.

Environmental reporting practices was measured by using an environmental disclosure index , which consists of 6 major heads and 35 environmental activities.

The study found that companies were disclosed more on energy conservation, corporate commitment statements, water management, waste management .and least preference given by companies were environmental accounting and auditing, training and awareness for environment. Mohammed Ali Arshad Chowdhury&Khaza Md.Ochiuddin(2015) examined the areas of environmental accounting and disclosure practices of five manufacturing companies in Bangladesh. Environmental accounting disclosure practices were measured by using an content analysis. The study found that companies did not follow any standard format for environmental disclosure. and the study suggested that there should be a standard format and guidelines to be introduced by the Government for environmental accounting disclosure practices. A.M. Inun

Jariya (2015) Examined the disclosure practices of 68 Sri Lankan companies . environmental disclosure practices was measured by using an content analysis by word counting with consideration of 21 environmental items. The study found that only 41 companies disclosed environmental information and on the other hand the study also found that companies were disclosed more on green product and the least disclosure by the companies on spills. Munther Al-Nimer (2015) conducted a study on perceptions of environmental accounting of 10 pharmaceutical industries in Jordanian . the study used both primary and secondary data .the primary data was collected by using Questionnaire and the secondary data was collected from the annual reports of companies . the data was analyzed by using descriptive and statistical analysis . the study found that Jordanian companies were shown more commitment towards environmental accounting and they are maintaining environmental policy and maximum companies disclosed environmental information in their financial statements. Kamal Mehemed Eljayash(2015) conducted a study on environmental accounting disclosure practices of oil companies in Egypt, Libya and Tunisia . Quantity of environmental accounting disclosure practices was measured by using an content analysis by word counting and Quality of environmental accounting disclosure practices was measured by using an environmental accounting disclosure index. The data was analyzed by using an descriptive statistics . the study found that both quantity and quality of environmental accounting disclosure practices were increased in three countries for three years and the study also found that there was a significant variation in environmental accounting disclosure practices among three countries. Dr,MC.Minimol &Dr. Makesh K.G (2014)analyzed the green accounting practices of 25 Indian companies . content analysis was used to measure the green accounting practices . the data was analyzed by using factor analysis. The study found that companies were disclosed on the following parameters environmental policy, health safety& environment , energy conservation . on the other hand the study also found the environmental accounting disclosure at infancy stage in India, and there is no clear cut guidelines. MD. Asaduzzaman et.al (2014) examined the environmental accounting disclosure practices of 40 companies in Bangladesh. the study was used both primary data and secondary data . the primary data was collected from a 44 accountants with a structure Questionnaire and the secondary data was collected from the annual reports . the study found that both pharmaceutical and telecommunication industries were disclosed more , and , most of the companies disclosed generalized environmental information and qualitative information . Halil Emre Akbas & Seda Canikli (2014) Analyzed the environmental reporting practices of 62 Turkish companies . environmental accounting disclosure was measured by content analysis by word counting was used . the data was analyzed by using descriptive statistics . the study found that most common theme which were disclosed by the companies on environmental policy, environmental protection, energy , waste management. And environmental disclosure practices were increased 2010 -2011 . and most of the environmental disclosure were in narrative.



Onyali Chidiebele Innocent et.al(2014) Examined the environmental accounting disclosure practices of three Bangladesh manufacturing companies .content analysis was used to measure the environmental accounting disclosure practices . the data was analyzed by using descriptive statistics and student -f test . the study found that most common theme disclosed by the companies on products& consumers, employee& community involvement. And study also found that companies were not disclosed Quantifiable data.

Md. Hafij Ullah et.al(2012) examined the environmental accounting disclosure practices of 29 Bangladesh companies .environmental accounting disclosure practices was measured by using an content analysis . the study found that two third of the companies were not disclosed any environmental information and also found that environmental accounting disclosure practices were very poor.

Dr.Anita Shukla&Nidhi Vyas (2013) conducted a comparative study on environmental accounting disclosure practices of bharat petroleum corporation limited and oil and gas corporation ltd in India . environmental accounting disclosure practices was measured by using an environmental performance indicators . the study found that both companies were showing environmental concern but the information which was disclosed not Quantitative and the study also found that BPCL used recycling water and where as ONGC using fresh water.

Sania Kundra (2013) Analyzed the environmental accounting disclosure practices of NIFTY companies in India environmental accounting disclosure practices was measured by using using an content analysis. The study found that companies were disclosed more on energy saving, waste management, trees plantation. And the wipro and infoys companies were disclosed highest environmental information and least disclosed by kotak bank. HDFC Ltd, Punjab bank .

Laila Memdani (2012) conducted a comparative study on environmental disclosure practices of Indian and UK companies .content analysis was used to measure the environmental accounting disclosure practices. the study found that both the countries companies were shown enough amount of concern towards environmental disclosure practices and study also found that Indian companies were disclosed more than the UK companies.MSV. Prasad& B.

Sandhya Sri (2012) examined the influence of ecological intelligence on environmental accounting disclosure practices of 130 Indian companies. Content analysis was used for measuring the environmental accounting disclosure practices. The data was analyzed by using Chi-Square test .the study found that ecological companies disclosed more than the less ecological companies.

Afzal Ahmad (2012) Analyzed the environmental accounting disclosure practices of 40 Bangladesh companies . the study were used both the primary data and secondary data , the primary data were collected from the 40 chief accounts through a structured Questionnaire and secondary data was collected from the 40 companies annual reports. The study found that respondents opined that environmental accounting is needed and the environmental disclosure of companies was not satisfactory. Uwugbe, Uwalomwa& Jimoh, Jafaru (2012) examined the environmental accounting disclosure practices of five manufacturing companies in Bangladesh. Environmental accounting disclosure practices was measured by using content analysis by an sentence counting .the study

found that the common place or location for environmental disclosure was chairman statement and the most common theme disclosed by the companies on products and consumers , employees and community involvement.

Md. Ali Arshad Chowdhury&Md.Kowsar Hamid(2013) Examined the status of environmental accounting disclosure practices of textile companies in Bangladesh. The study was used the primary data, the primary data were collected from the ten textile companies with a structure Questionnaire. The study found that many of the companies opined that environmental accounting is needed and also identified the many problems and suggested that Government should resolve the problems.

Haslinda Yusoff et.al (2013) examined the environmental accounting disclosure practices of both Malaysia and Australian companies. Content analysis was used to measure the environmental accounting disclosure practices .the data were analyzed by using descriptive statistics and regression analysis. The study found that both countries companies were disclosed environmental information in descriptive format .

Md. Hafij Ullah et.al( 2013)Analyzed the environmental accounting disclosure practices of 30 Bangladesh companies. Content analysis was used to measure the environmental accounting disclosure practices and the data was analyzed by using SPSS 19 version. The study found that Bangladesh companies disclosed very poor information in their annual reports.

#### Methodology of the Study:

The study is completely done based on primary data For the study the sampling is selected convenient sampling the reason for selecting the convenient sampling is the companies which are environmental sensitive companies and chance to get the questionnaire filling those companies are selected. the sample selected 23 companies and approached with a structured Questionnaire and filled the Questionnaire from their response .the companies are related to different industries like pharmacy 14, power 2, Electrical 2, textile 1, port 1, steel 2 plant ,the list of sample companies can see in the appendix A. An open ended questionnaire was used for collection of the information the questionnaire contains 8 sections total questions is 28 , that are , Environmental policy (5) , Legislation & compliance(3), EMS (2), product (3) , waste management (4) , packaging &transportation (3) after collection of information the environmental score is calculated . 2 if the information is disclosed briefly, 1 if the information is disclosed in narrow,0 if no information is disclosed. Apart from environmental disclosure whether age of the company is influencing environmental disclosure practices has been tested by using regression analysis. Age of the company is measured in terms of number of years since incorporation taken as a independent variable and environmental disclosure taken as a dependent variable .

Finally the Environmental Accounting Disclosure Index is calculated for each company by using the following formula:

$$\text{EADI} = \frac{\text{Total score obtained by the company}}{\text{Maximum possible score scorable by company}} \times 100$$

#### Hypotheses development

H1: Environmental accounting and disclosure practices are positively associated with the age of the companies.



# Does Age of the Companies Influence Really Environmental Accounting Disclosure Practices In India

S.no	Company name	Score	EADI
1	Dr.Reddy's laboratories Ltd	55	98.21
2	Mylan pharmaceuticals Ltd	55	98.21
3	JIndal steel &power	55	98.21
4	United steam less pvt ltd	55	98.21
5	Divis laboratories	54	96.42
6	Hetero drugs	54	96.42
7	Kamineni steel & power ltd	53	94.64
8	HBL Power systems Ltd	53	94.64
9	Vizag steel	52	92.85
10	Visakha port trust	52	92.85
11	Bharat heavy electrical s ltd	51	91.07
12	Vasuda pharma chemicals Ltd	50	89.28
13	Eisai Co Ltd	49	87.5
14	Pharma Zell Pvt Ltd	48	85.71
15	Prince Pipes & Fitting Pvt ltd	48	85.71
16	Rakas Pharma Pvt Ltd	47	83.92
17	Vishnu chemicals Ltd	44	78.57
18	Cirex pharma Pvt Ltd	43	76.78
19	Ocean India Pvt Ltd	43	76.78
20	Sainor Pharma Pvt Ltd	41	73.21
21	Azico Pharma Pvt Ltd	41	73.21
22	Raksit pharma Pvt Ltd	41	73.21
23	NItyasai Chemicals Pvt Ltd	31	55.35

Highlight a section that you want to designate with a certain style, and then select the appropriate name on the style menu. The style will adjust your fonts and line spacing. **Do not change the font sizes or line spacing to squeeze more text into a limited number of pages.** Use italics for emphasis; do not underline.

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Submit your manuscript electronically for review.

### B. Final Stage

When you submit your final version, after your paper has been accepted, prepare it in two-column format, including figures and tables.

### C. Figures

As said, to insert images in *Word*, position the cursor at the insertion point and either use Insert | Picture | From File or copy the image to the Windows clipboard and then Edit | Paste Special | Picture (with “Float over text” unchecked).

The authors of the accepted manuscripts will be given a copyright form and the form should accompany your final submission.

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If you are using *Word*, use either the Microsoft Equation Editor or the *MathType* add-on (<http://www.mathtype.com>) for equations in your paper (Insert | Object | Create New | Microsoft Equation or MathType Equation). “Float over text” should *not* be selected.

## IV. UNITS

Use either SI (MKS) or CGS as primary units. (SI units are strongly encouraged.) English units may be used as secondary units (in parentheses). **This applies to papers in data storage.** For example, write “15 Gb/cm<sup>2</sup> (100 Gb/in<sup>2</sup>).” An exception is when English units are used as identifiers in trade, such as “3½ in disk drive.” Avoid combining SI and CGS units, such as current in amperes and magnetic field in oersteds. This often leads to confusion because equations do not balance dimensionally. If you must use mixed units, clearly state the units for each quantity in an equation.

The SI unit for magnetic field strength *H* is A/m. However, if you wish to use units of T, either refer to magnetic flux density *B* or magnetic field strength symbolized as  $\mu_0 H$ . Use the center dot to separate compound units, e.g., “A·m<sup>2</sup>.”

## V. HELPFUL HINTS

### A. Figures and Tables

Because the final formatting of your paper is limited in scale, you need to position figures and tables at the top and bottom of each column. Large figures and tables may span both columns. Place figure captions below the figures; place table titles above the tables. If your figure has two parts, include the labels “(a)” and “(b)” as part of the artwork. Please verify that the figures and tables you mention in the text actually exist. **Do not put borders around the outside of your figures.** Use the abbreviation “Fig.” even at the beginning of a sentence. Do not abbreviate “Table.” Tables are numbered with Roman numerals. Include a note with your final paper indicating that you request color printing. **Do not use color unless it is necessary for the proper interpretation of your figures.** There is an additional charge for color printing.

Figure axis labels are often a source of confusion. Use words rather than symbols. As an example, write the quantity “Magnetization,” or “Magnetization *M*,” not just “*M*.” Put units in parentheses. Do not label axes only with units. As in Fig. 1, for example, write “Magnetization (A/m)” or “Magnetization (A·m<sup>-1</sup>)”, not just “A/m.” Do not label axes with a ratio of quantities and units. For example, write “Temperature (K),” not “Temperature/K.”

Multipliers can be especially confusing. Write “Magnetization (kA/m)” or “Magnetization (10<sup>3</sup> A/m).” Do not write “Magnetization (A/m) × 1000” because the reader would not know whether the top axis label in Fig. 1 meant 16000 A/m or 0.016 A/m. Figure labels should be legible, approximately 8 to 12 point type.



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## B. References

Number citations consecutively in square brackets [1]. The sentence punctuation follows the brackets [2]. Multiple references [2], [3] are each numbered with separate brackets [1]–[3]. When citing a section in a book, please give the relevant page numbers [2]. In sentences, refer simply to the reference number, as in [3]. Do not use “Ref. [3]” or “reference [3]” except at the beginning of a sentence: “Reference [3] shows ... .” Number footnotes separately in superscripts (Insert | Footnote).<sup>1</sup> Place the actual footnote at the bottom of the column in which it is cited; do not put footnotes in the reference list (endnotes). Use letters for table footnotes (see Table I).

Please note that the references at the end of this document are in the preferred referencing style. Give all authors' names; do not use “*et al.*” unless there are six authors or more. Use a space after authors' initials. Papers that have not been published should be cited as “unpublished” [4]. Papers that have been submitted for publication should be cited as “submitted for publication” [5]. Papers that have been accepted for publication, but not yet specified for an issue should be cited as “to be published” [6]. Please give affiliations and addresses for private communications [7].

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Define abbreviations and acronyms the first time they are used in the text, even after they have already been defined in the abstract. Abbreviations such as SI, ac, and dc do not have to be defined. Abbreviations that incorporate periods should

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Number equations consecutively with equation numbers in parentheses flush with the right margin, as in (1). First use the equation editor to create the equation. Then select the “Equation” markup style. Press the tab key and write the equation number in parentheses. To make your equations more compact, you may use the solidus (/), the exp function, or appropriate exponents. Use parentheses to avoid ambiguities in denominators. Punctuate equations when they are part of a sentence, as in

$$\int_0^{r_2} F(r, \varphi) dr d\varphi = [\sigma r_2 / (2\mu_0)] \quad (1)$$

$$\cdot \int_0^{\infty} \exp(-\lambda |z_j - z_i|) \lambda^{-1} J_1(\lambda r_2) J_0(\lambda r_i) d\lambda.$$

Be sure that the symbols in your equation have been

It is recommended that footnotes be avoided (except for the unnumbered footnote with the receipt date on the first page). Instead, try to integrate the footnote information into the text.

defined before the equation appears or immediately following. Italicize symbols (*T* might refer to temperature, but *T* is the unit tesla). Refer to “(1),” not “Eq. (1)” or “equation (1),” except at the beginning of a sentence: “Equation (1) is ... .”

## D. Other Recommendations

Use one space after periods and colons. Hyphenate complex modifiers: “zero-field-cooled magnetization.” Avoid dangling participles, such as, “Using (1), the potential was calculated.” [It is not clear who or what used (1).] Write instead, “The potential was calculated by using (1),” or “Using (1), we calculated the potential.”

Use a zero before decimal points: “0.25,” not “.25.” Use “cm<sup>3</sup>,” not “cc.” Indicate sample dimensions as “0.1 cm × 0.2 cm,” not “0.1 × 0.2 cm<sup>2</sup>.” The abbreviation for “seconds” is “s,” not “sec.” Do not mix complete spellings and abbreviations of units: use “Wb/m<sup>2</sup>” or “webers per square meter,” not “webers/m<sup>2</sup>. ” When expressing a range of values, write “7 to 9” or “7-9,” not “7~9.”

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## VI. SOME COMMON MISTAKES

The word “data” is plural, not singular. The subscript for the permeability of vacuum  $\mu_0$  is zero, not a lowercase letter “o.”

The term for residual magnetization is “permanence”; the adjective is “remanent”; do not write “remnance” or “remnant.” Use the word “micrometer” instead of “micron.” A graph within a graph is an “inset,” not an “insert.” The word “alternatively” is preferred to the word “alternately” (unless you really mean something that alternates). Use the word “whereas” instead of “while” (unless you are referring to simultaneous events). Do not use the word “essentially” to mean “approximately” or “effectively.” Do not use the word “issue” as a euphemism for “problem.” When compositions are not specified, separate chemical symbols by en-dashes; for example, “NiMn” indicates the intermetallic compound Ni<sub>0.5</sub>Mn<sub>0.5</sub> whereas “Ni-Mn” indicates an alloy of some composition Ni<sub>x</sub>Mn<sub>1-x</sub>.

Be aware of the different meanings of the homophones “affect” (usually a verb) and “effect” (usually a noun), “complement” and “compliment,” “discreet” and “discrete,” “principal”



(e.g., “principal investigator”) and “principle” (e.g., “principle of measurement”). Do not confuse “imply” and “infer.”

Prefixes such as “non,” “sub,” “micro,” “multi,” and “ultra” are not independent words; they should be joined to the words they modify, usually without a hyphen. There is no period after the “et” in the Latin abbreviation “*et al.*” (it is also italicized). The abbreviation “i.e.,” means “that is,” and the abbreviation “e.g.,” means “for example” (these abbreviations are not italicized).

An excellent style manual and source of information for science writers is [9].

## VII. EDITORIAL POLICY

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The contents of the journal are peer-reviewed and archival. The journal INTERNATIONAL JOURNAL OF ENGINEERING AND ADVANCED TECHNOLOGY (IJEAT) publishes scholarly articles of archival value as well as tutorial expositions and critical reviews of classical subjects and topics of current interest.

Authors should consider the following points:

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- 4) Authors must convince both peer reviewers and the editors of the scientific and technical merit of a paper; the standards of proof are higher when extraordinary or unexpected results are reported.
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## IX. CONCLUSION

A conclusion section is not required. Although a conclusion may review the main points of the paper, do not replicate the abstract as the conclusion. A conclusion might elaborate on the importance of the work or suggest

applications and extensions.

## APPENDIX

It is optional. Appendixes, if needed, appear before the acknowledgment.

## ACKNOWLEDGMENT

It is optional. The preferred spelling of the word “acknowledgment” in American English is without an “e” after the “g.” Use the singular heading even if you have many acknowledgments. Avoid expressions such as “One of us (S.B.A.) would like to thank ... .” Instead, write “F. A. Author thanks” *Sponsor and financial support acknowledgments are placed in the unnumbered footnote on the first page.*

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I have obtained Ph.D from GITAM University and MBA From Andhra University. My interested areas of research is social and environmental accounting and sustainability accounting.



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