

Title: Does corporate governance affect environmental reporting?

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Abstract: Purpose This study examines, in relation to agency theory, the influence of corporate mechanism on the environmental reporting of banking businesses registered on the Dhaka Stock Exchange (DSE).

Design/methodology/approach This study was carried out consuming an example of 150 annual reports from 30 banks for the period 2015–2019. Ordinary least squares (OLS) regression was used to investigate the inspiration of corporate governance on the range of inclusive environmental reporting.

Findings The outcomes reveal that insider equity, board leadership structure, and presence of female directors are statistically significant, while board size and outside directors are insignificant. Furthermore, the results also indicate that the adoption of environmental disclosure among banking businesses in Bangladesh is extra motivated by an increase in the inside skills and moderately the outside acceptability weights. Additionally, there appears to be a supposed lack of stakeholder pressure for environmental disclosure.

Originality/value The results show that the range of environmental reporting of banking businesses in Bangladesh is good, at an average of 53.90%. It concludes that corporate governance has a substantial inspiration on the range of environmental reporting of banking businesses in Bangladesh.

Keywords: Corporate governance, Environmental reporting, Banking companies, Board leadership structure, Female director

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