Human Rights Performance Disclosure by Companies with Operations in High Risk Countries: Evidence from the Australian Minerals Sector

Presenter: Dr M. Azizul Islam
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This seminar will present the findings of Dr Islam’s study by the same title which explores whether Australian mineral companies operating in high human rights risk countries provide more human rights disclosures than companies operating in low risk countries.

A content analysis instrument containing 88 specific human rights performance items derived from a number of international human rights guidelines has been developed to investigate the annual reports, social responsibility reports and corporate websites of the top 50 Australian mineral companies (2010/2011). The findings show that human rights performance disclosures by companies with operations in high human rights risk countries are significantly higher than companies with operations in the low risk countries. By disclosing extended human rights performance information, companies operating in high risk countries appear to ease community concerns about human rights violations. The finding is consistent with legitimacy theory which posits that organisations respond to community concerns in relation to particular social issues.

Dr. M. Azizul Islam is Associate Professor of Accounting. He is a member of CPA Australia. Dr. Azizul Islam’s research interests include social and environmental disclosure and accountability. His work in the area of social and environmental disclosure appears in Accounting, Auditing and Accountability Journal (AAAJ), Accounting and Business Research Journal (ABR), Critical Perspective on Accounting Journal (CPA), Australian Accounting Review (AAR). Dr. Azizul Islam’s ongoing research projects include (but not limited to): Corporate social and environmental performance disclosure and accountability issues.

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Level 4 Seminar Room
Sir James Foote Building
(47A)
Sustainable Minerals Institute

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