

# **An enhanced approach of content analysis in examining the quality of corporate environmental disclosure: an Australian resources sector context**

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## **Abstract**

**Purpose:** the paper aims to devise a method to extend the capability of content analysis in examining the quality of environmental disclosures.

**Design/Methodology/approach:** A mixed interpretive-quantitative approach of content analysis is adopted which is capable of providing a measure of information content as well as quality content of disclosures. Through the application of this approach, the paper tends to explore the cross-sectional variations, if any, in the quality of environmental disclosures in a sample of the Australian resources sector companies that are classified under three sub-sectors: metal and mining (materials), energy and utility.

**Findings:** The main purpose of the paper is to show how the content analysis approach adopted in this study is capable of revealing the findings by bringing together two different aspects of disclosures: information content and quality content in a two dimensional illustration format. Significant variations in terms of content diversity and quality of disclosures have been observed among the three sub-sectors.

**Originality/value:** Instead of adopting a single categorical scale for measuring the quality of disclosure categories of all types in general, the paper utilizes different sets of specific quality measures suitable for different types of disclosure. Such disaggregation of quality measures increases the resolution of the method in interrogating the quality of disclosure through an enhanced grip of the underlying message of disclosures.

**Key words:** environmental disclosure, content analysis, quality analysis

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