Environmental disclosure studies in Middle East and Northern Africa in shadow of theoretical context

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Abstract

Purpose – Over the past few decades, accounting research has received considerable attention from academics and researchers in an effort to understand and interpret accounting events in firms. Environmental disclosure research is featured in those studies because of its effect on the number of groups within society where companies operate. Therefore, many studies, especially in developing countries, have been conducted in order to interpret and reach an understanding of the determinants of disclosure in companies through using accounting and social theories. In the Middle East and North Africa, a substantial number of accounting studies have been undertaken aimed at addressing the environmental disclosure in companies. The purpose of this paper is to examine these studies conducted in the Middle East and North Africa in order to establish an overview of the theoretical approach in the interpretation of the environmental disclosure in companies.
Design/methodology/approach – Review of studies of the environmental disclosure in the Gulf region and North Africa by focusing on a theoretical method that interpreted the environmental disclosure.
Findings – Studies have shown a difference in the theoretical interpretation of the environmental disclosure with emphasis on the theory of stakeholder, the most common in such studies.
Originality/value – The value of this study is to add to the accounting literature in this area which, thus, is considered as a starting point for future studies on the most important theories used in the interpretation of environmental disclosure in the Gulf region and North Africa.

Keywords Environmental disclosure, Middle East, Northern Africa, Theoretical context

Paper type Research paper

Introduction

The general consensus amongst accountants, academics and intellectuals is that accounting is a social system; therefore, accounting exists within a set of systems such as political systems and economic systems. The cultural environment in any country has a significant impact on its systems, and there are variations in how the systems interact with one another. This is likely to lead to changes and interactions between systems within the country as a result of changes in the disclosure policy required in companies. As a consequence of that, changes and interactions between systems may affect companies within countries and force them to provide further details about their activities in accordance with the system requirements. In order to obtain a complete picture of the interaction of accounting practices within the prevailing regulations, theories have emerged to provide an explanation of these practices within the theoretical framework of these theories. Accordingly, companies are likely to disclose their activities and provide additional information voluntarily, or as a result of pressure from the owners or interest groups, in order to gain legitimacy by replicating the practices of other companies in the same sector.

Over the last few decades, researchers and academics have witnessed a steady increase in corporate environmental disclosure. Researchers into corporate environmental disclosure have sought to explain and understand the corporate reporting related to environmental activities. In fact, many corporations aim to improve their performance in order to meet the demands of stakeholders. Unquestionably, in recent years, the challenge and pressures have increased for contemporary business firms seeking to improve their social and environmental performance

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with the expansion of environmental activities. However, there has been a growing criticism towards companies' performance regarding corporate social and environmental responsibility; which encourages the emergence of corporate social accounting in order to show the social and environmental impacts of organisations operating within a society. In this context, Bebbington and Thomson (2007, p. 42) define social and environmental accounting as "an inclusive field of accounting for social and environmental events which arise as a result of, and are intimately tied to, the economic actions of entities". Deegan (2003, p. 10) defines environmental accounting as "a broader term that relates to the provision of environmental-performance related information to stakeholders both within, and outside, the organisation". Therefore, social and environmental performance has become a priority for most companies and has led to the issuing of social and environmental reports by many corporations in order to provide a holistic view of their performance.

It can be said that social and environmental disclosure comprises information relating to a corporation's activities, aspirations and public image with regard to environmental, community, employee and consumer issues. In light of this, in recent years, researchers have paid more attention to social and environmental accounting and, thus, corporate social and environmental reporting has featured more prominently in the literature. Solomon and Solomon (2010, p. 24) also noted that "social and environmental reporting is the broader range of accountability mechanisms under the frontiers of corporate governance research".

However, corporate social and environmental disclosure has varied in terms of quality and quantity according to temporal, spatial and sector influences. Many researchers have sought to investigate social and environmental disclosure in order to explain and understand this variation. In this regard, researchers have examined and developed theories to most accurately explain and predict corporate social and environmental reporting behaviour. Despite the avalanche of extensive studies on the environmental disclosure in many countries, especially Western countries, the explanatory views for the disclosure of environmental and social activities remain varied amongst the researchers (Wangombe, 2013; Van Der Laan, 2009; Omran and Ramdhony, 2015).

Researchers in environmental and social accountability have used theories to put forward an explanation for the behaviour of corporate disclosure. According to Burgwal and Vieira (2014) and Van Der Laan (2009), there are several theories which have commonly been used to examine and explain corporate environmental disclosure. These include stakeholder, legitimacy, shareholder and institutional theories within social accounting theories (Burgwal and Vieira, 2014; Wangombe, 2013; Sharma, 2013). However, there are many theories that have been applied in studies related to the environmental and social disclosure studies other than the social accounting theories. Gray *et al.* (2009, p. 3) assert that "there is an almost infinite array of theories potentially available to social science research and social accounting in particular". Therefore, there are attempts amongst researchers to determine a specific direction in order to determine the most common theories in the preparation of environmental reports (Creswell, 2013).

A review of the literature related to environmental disclosure activities in companies reveals that developed countries have paid more attention to environmental disclosure studies over the past four decades. Mbekomize and Wally-Dima (2013) mentioned that corporate environmental disclosure has been studied extensively by several researchers and the practice has improved over the years in developed countries. Despite the interest and subsequent studies in corporate environmental disclosure in developed countries, there have been limited studies on environmental disclosure in emerging countries (Islam and Deegan, 2008; Huang and Kung, 2010; Naser *et al.*, 2006). These studies demonstrate a difference in environmental disclosure practices. This paper seeks to review studies conducted in the Middle East and North Africa in order to review the theories used in explaining corporate environmental disclosure.

Synopsis of theories applied in prior literature

Recent research has witnessed a shift to utilising more than one theory in order to provide an explanation and clarification of particular managerial actions in institutions. The theories have the same philosophical background, and Deegan (2002a, b) suggested that these theories should not be seen as separate, but complementary to each other. For example, the stakeholder, legitimacy and institutional theories have a similar perspective, whereby broad social structures affect the company and are affected by it (Omran and Ramdhony, 2015). González-Benito and González-Benito (2010) and Hassan and Ibrahim (2012) support the view that companies respond to the community as a whole according to the legitimacy theory, whilst the stakeholder theory is based on the power of constituent groups.

Many studies have used more than one theory wherein the researchers believe that the use of more than one theory may provide similar interpretations from different theoretical perspectives (Wangombe, 2013) and establish a set of observations which are influential at different levels of resolution. Thus, it is assumed that all theories are of value in order to study the changes occurring in institutions with regard to corporate disclosure policies (Islam, 2010; Kent and Zunker, 2015). Several theories, including the stakeholder and institutional theories, are a theoretical basis for a number of studies. Both theories provide a foundation to study managerial behaviours such as the use of annual reports by managers (Delmas and Toffel, 2004; Yang and Rivers, 2009).

Through a review of literature, the theorists divided the theories used in the literature to study social and environmental accounting into two groups: positivist and normative (see Table I). Theories such as legitimacy theory, stakeholder theory, institutional theory, agency theory and political cost theory are classified within the positivist group, whilst other groups include accountability theory and critical theory. Each group has its limitations and criticisms.

In this study, the normative theories are not adopted, although they provide contributions to explain social and environmental reporting of corporate practices. However, these theories do not explain the motivations behind these practices. In contrast, the stakeholder theory and the institutional theory provide potential in-depth insights to explain the underlying motivations for corporate social and environmental disclosures (Islam and Deegan, 2010). According to Ullmann (1985), the interests and expectations of powerful stakeholders are of interest to the organisation. Institutional theory seeks to explain the operating policies within organisations similar to those embraced by powerful stakeholders (Azizul Islam and Deegan, 2008). Therefore, both these theories seek to establish the driving factors behind organisational disclosure decisions.

Table I shows the review of the literature on theories in the accounting literature. It is clear that the stakeholder theory and the institutional theory are the most appropriate theories to develop a theoretical framework for this research. Accordingly, this paper is intended to give an overview of these theories which are the primary theories appropriate to the voluntary disclosure of environmental information.

Environmental disclosure studies in the shadow of theoretical context

Ullmann's (1985) model has been applied in many studies to explain the motivations behind environmental disclosure (Kent and Zunker, 2015). There are several studies which indicate that stakeholder pressures have played a significant role in determining social and environmental disclosure strategies (Elijido-Ten, 2007). Moreover, there has been confirmation from several studies that the level of corporate disclosure of environmental action has been influenced by the demands of stakeholders (Aerts and Cormier, 2009; Aerts *et al.*, 2008). Elijido-Ten (2007) examined the impact of stakeholders on management decisions related to social responsibility disclosures using Ullmann's (1985) model. The findings indicate that the level of corporate social disclosure is associated positively with a corporate strategic attitude and economic performance.

Basis of analysis	Positivist theories Legitimacy theory (e.g. Magness, 2006; Cho and Patten, 2007)	Stakeholder theory (e.g. Huang and Kung, 2010)	Institutional theory (e.g. Cormier *et al.*, 2005)	Agency and political cost theory (e.g. Reverte, 2009)	Normative theories Accountability theory (e.g. Holland *et al.*, 2003; Parker, 2005)	Critical theory (e.g. Swindal, 2009)
Broad overview	Evidence shows this theory provides considerable potential to explain social and environmental disclosures	Widely used in management and accounting literature. It also provides potential to explain the phenomena. Factors such as power should be considered	As insights and assumptions are similar to those used in the stakeholder and legitimacy theory, this appears a suitable framework to explain the phenomena	Widely used in financial accounting. But assumptions and conclusions appear questionable when applied to the social and environmental research	Little insights to explain why management discloses social information. It provides value judgments	Little insights to explain why management discloses social information. It provides suggestions which may be well defined and based on strong theoretical claims and judgment
Research methods used	Content analysis, case studies, interviews or surveys can be applied	Content analysis, case studies, interviews or surveys can be applied	Content analysis, case studies, interviews or surveys can be applied	Secondary data typically used	Review, case studies, interview or surveys	Review, case studies, interview or surveys
Prior empirical test	This theory has been used in much empirical research in social and environmental accounting	The insights provided can be empirically verifiable	The insights provided can be empirically verifiable	Much used in empirical research	Not developed for empirical testing as it is premised on a view of how things "should be"	It may not be empirically tested
Prior application	Widely applied	Widely applied	Limited application in the social and environmental accounting literature but has significant potential	Limited application (assumptions and conclusions are contested by social researchers)	Limited application particularly to explain the motivation for disclosure practices	Limited application particularly to explain the motivation for disclosure practices

Source: Islam (2009, p. 48) with some amendments

Table I. Summary of positivist theories and normative theories

Moreover, Elijido-Ten (2004) studied firm-specific characteristics that contribute to the level of information voluntarily disclosed through the perspective of stakeholders according to the model of Ullmann (1985). He concluded that firm size, financial leverage and foreign listing status all had significantly positive relationships with the extent of voluntary disclosure. Furthermore, González-Benito and González-Benito (2010) investigated the impact of stakeholders in industrial firms, which are traditionally classified as highly polluting. They found that these firms pay more attention to environmental disclosure via different levels of environmental disclosure when preparing annual reports. In another study concerning managers' attitudes about environmental disclosure in corporations, Cormier *et al.* (2004) concluded that environmental managers' attitudes have a relationship with stakeholders through the response of managers to meeting the demands of stakeholders in order to maintain the social legitimacy of the corporation. Furthermore, the quality of the disclosure decisions and the patterns of voluntary environmental disclosure have been impacted by stakeholder pressures (Brammer and Pavelin, 2008; Bremmers *et al.*, 2007).

It is important to note, however, that the stakeholder theory approach has been used in many academic studies on environmental disclosures in annual reports. Disclosure of environmental information in annual reports has been at the request of many stakeholders (Campbell, 2004). According to this theory, the annual reports are a key tool for disclosing environmental information and are used in a manner to manage the relationship between corporations and their stakeholders (Buniamin, 2010). For example, Elijido-Ten (2007), Deegan and Blomquist (2006) and Van Der Laan Smith *et al.* (2005) reported that companies provide environmental information because of the impact of the stakeholders on the company – especially customers, financial institutions, communities and suppliers. Consequently, shareholders and stakeholders have exerted more pressure on organisations to voluntarily comply with international social accounting standards by disclosing environmental information in their annual reports (Elijido-Ten, 2007; Huang and Kung, 2010). For this reason, Gao *et al.* (2005) indicated that the level of environmental disclosure in listed companies on the Hong Kong Stock Exchange is low due to the lack of pressure by the stakeholders on companies.

There appears then to be an acceleration in the growth of research which has a widely applied institutional theory, particularly, an accounting research which studies the practice of accounting in organisations (Hossain *et al.*, 2013). Use of the institutional framework in accounting research provides information of interest to practitioners in the field of accounting in organisations (Carpenter and Feroz, 2001). Users of the institutional theory in accounting justify its use in order to have a better understanding of organisations, accounting practices that take place in organisations and processes of change due to accounting practices (Carpenter and Feroz, 2001; Yang and Rivers, 2009). The review of the literature shows various types of organisations as institutionalised organisations; thus, it employs the institutional theory to analyse all types of organisations and various accounting practices, for example, management accounting change (Combs *et al.*, 2009), the accounting profession (Burns and Baldvinsdottir, 2005), accounting regulation (Arnold, 2009) and accounting for non-profit organisations (Brignall and Modell, 2000). These studies provide evidence suggesting the importance of social culture and environment in the practice of accounting, as well as the use of accounting practices in rationalised institutions to maintain the appearance of legitimacy (Dillard *et al.*, 2004). This research found that the institutional theory may provide a comprehensive conceptual basis for all changes in accounting practices, including the impacts of these practices within organisations.

In this context, many researchers believe that environmental disclosure is used by managers as a way to legitimise a firm's continued survival or its operations. It means that organisations adopt environmental disclosure policies in order to avoid legitimacy concerns or to obtain similar results to other companies relating to the disclosure of environmental policies (Carpenter and Feroz, 2001; Cormier *et al.*, 2005; Delmas and Toffel, 2004; Kostova *et al.*, 2008). Furthermore, some companies follow the same decisions taken by other influential companies related to an environmental disclosure policy where usually these companies are industry leaders in a particular area of the industry. This, in turn, means that these decisions are driven by an institutional incentive; therefore, this process yields harmony between companies over time via a routine imitation (Cormier *et al.*, 2005).

Consequently, institutional organisations seek to develop environmental disclosure practices through institutionalisation principles. It may be intended to induce the managers of influential firms to adopt environmental disclosure policies in order to achieve legitimacy. To that end, managers of other companies competing within the same industry seek to keep the project at a manageable size of symmetry through the commitment to the policy of disclosure of environmental information consistent with leading companies (Delmas and Toffel, 2004; Kostova *et al.*, 2008). Moreover, this highlights the extent of coercive power in the legitimacy to induce influential companies to adopt the disclosure policies followed by other companies. For example, some subsidiaries of leading corporations follow the environmental disclosure policy consistent with the policies of the parent corporation. As well, in competition between organisations, companies seek to imitate the leading companies in the same field in an environmental disclosure policy in order to maintain a degree of competition (Yang and Rivers, 2009). Therefore, this leads to policies established by an influential company being the standard pattern between organisations through the process of tradition. Thereon, institutional isomorphism of environmental policy is embedded in processes occurring within organisations and within the industry over time.

Correspondingly, the tendency for similar environmental disclosure policies between organisations in the same industry is based on a mimetic behaviour, which plays a significant role in accelerating it. Response to external pressures differs amongst corporations in terms of speed. Some organisations are quick to imitate, whilst other organisations are in no rush to change until they observe positive results achieved by other organisations on the same policy issues (Combs *et al.*, 2009; Cormier *et al.*, 2005). Moreover, the results of research confirm that the extent of imitation differs amongst organisations (Aerts and Cormier, 2009; Aerts *et al.*, 2008). Along similar lines, the standard pattern in the imitation of practices by companies generates a kind of routine. Under institutional pressures, tacit knowledge is acquired as a result of repetition of the application of similar practices with other organisations. For example, some organisations would have applied the same accounting practices as applied in a prior period in order to gain the confidence of stakeholders by conforming to their expectations (Cormier *et al.*, 2005, 2011). Therefore, imitation, mimetic isomorphism and organisational routines assist in understanding the disclosure behaviour regarding environmental disclosure practices that occur within an industry.

To sum up, the more influential corporations play a significant role in identifying an environmental disclosure policy within other organisations through imitation, which turns to a routine practice as a result. Therefore, increased environmental disclosure is a result of the process of symmetry according to the institutional theory over time.

Supplementary viewpoints of theories

Azizul Islam and Deegan (2008) reported that there is more than one theory originating from the same paradigm, including the stakeholder theory and the institutional theory. Organisations from the point of view of these two theories are part of the broad social system. Furthermore, the stakeholder theory and the institutional theory have been widely used in social and environmental accounting research in order to explain the corporate social and environmental accountability behaviour (Deegan and Blomquist, 2006). Researchers who examined social and environmental reporting practices have provided several common characteristics to explain these practices.

To maintain the legitimacy of the organisation according to the stakeholder theory, organisations should conform to the expectations of stakeholders. On the other hand, to maintain the legitimacy of organisations, the institutional theory focuses on institutionalised norms and rules in organisations (Azizul Islam and Deegan, 2008). In this context, to determine the overlapping nature in the institutional theory regarding the notion of legitimacy, Deegan (2002a, b, p. 293) reported that "under this theory, organisations will change their structure or operations to conform to external expectations about what forms or structures are acceptable (legitimate)".

Furthermore, in order to provide an overview of complementarities between these theories, it can be said that both theories participate in describing coercive isomorphism. An organisation from the point of view of the institution is coerced by a particular form or practice by its powerful stakeholder group, whilst stakeholder theory explores how stakeholder power can exert pressure on an organisation to follow that practice (Islam, 2010). Therefore, researchers and scholars in environmental accounting research and social theory argue that common views between the theories should be seen as sources for the interpretation of various factors on decision levels in organisations. Deegan and Blomquist (2006) declared that researchers who study the voluntary disclosure in organisations believe that the explanation of disclosure provided according to the institutional theory is a complement of the perspective of the stakeholder theory in terms of pressures and expectations.

Choice and justification for use of these theories

The review of theoretical literature indicates that stakeholder theory has been utilised by researchers to explain the social and environmental reporting practices of organisations as a response to exerted pressures by particular communities or stakeholder groups (Cooper and Owen, 2007; Jamali, 2008). Apart from this theory, other theories that are emerging in the social and environmental accounting literature, and which have also been applied to explain social and environmental reporting practices, are the legitimacy theory and the institutional theory (Wangombe, 2013; Omran and Ramdhony, 2015). As discussed previously, the theories should not be considered as sharply distinct theories. Rather, they have been developed from a similar philosophical background and provide complementary and overlapping perspectives. They see the organisation as part of a broader social system in which they are impacted by, as well as able to influence, the expectations of other parties within that social system. In relation to this, it is the contention of the researcher that a joint consideration of these two related theories provides richer insights into what drives social and environmental reporting practices than would be possible were only one theory considered in isolation (Islam, 2010).

Use of a theoretical framework can gain rich insights into the incentives and motivations behind social and environmental disclosure by companies. Previous social and environmental accounting research conducted using these theories refers to institutions operating in developed countries tending to respond more to stakeholders in terms of providing social and environmental information in annual reports (Deegan and Blomquist, 2006; Elijido-Ten, 2007; González-Benito and González-Benito, 2010). In contrast, prior research suggests that the disclosure strategy of organisations is brought on by a crisis of legitimacy, although little can be assumed about the behaviour of organisations operating in a developing country. For example, using the stakeholder theory and the institutional theory in relation to social and environmental disclosure provides rich insights into the factors that motivate managerial behaviours in organisations. Institutions operating in developing countries respond to the expectations of stakeholder groups in terms of disclosing the motivations behind providing social and environmental information in annual reports (Azizul Islam and Deegan, 2008).

Many researchers have applied more than one theory to explain managerial practices in organisations, and how theories overlap with each other and provide slightly different and useful insights. Deegan and Blomquist (2006) believe that different theoretical perspectives in different theories should be seen as complementary to each other in providing explanations. Moreover, Deegan *et al.* (2002) insisted that the theories are linked together; therefore, they should not be viewed separately. Thus, using more than one theory may provide complementary and overlapping perspectives (Van Der Laan, 2009). Companies, from the standpoint of these theories, are part of a larger social environment effect and are affected differently by these theories in terms of their level of refinement relating to the issue of voluntary disclosures – with political cost being the least refined and the stakeholder theory being the most refined (Azizul Islam and Deegan, 2008).

More specifically, the application of the stakeholder theory is adopted in many research studies to explain environmental disclosure practices in organisations as a result of pressure by specific communities or groups of stakeholders. Other theories from the accounting literature have been applied to explain environmental disclosure practices, namely, legitimacy theory, agency theory and institutional theory. As previously discussed, it should not be considered that any theory is significantly more distinct from another. Instead, it should be seen that the theories have similar philosophical backgrounds and provide integrated and overlapping perspectives. From a theoretical perspective, the organisation, according to these theories, is part of a wider social system that can be impacted by or influenced by various elements. The researcher considers that the common view in these theories will provide a richer insight into environmental disclosure practices than if only one theory was adopted. Therefore, this research seeks to take a look at the theoretical context for the studies that have been in Middle East and Northern Africa.

Review of studies on theoretical framework about environmental disclosure in MENA

From the published literature, it can be said that most studies in environmental disclosure have been conducted in Western countries and Australia. Therefore, according to Ahmad and Handley-Schachler (2008) and Hewaidy (2016), Arabic region has been facing a general lack of knowledge on the environmental studies area related to accounting and disclosure. Despite this, few studies have addressed corporate environmental disclosure in different subjects in Middle Eastern and Northern Africa countries. However, few studies have sought to provide an explanation and understanding of the quantity and quality of corporate environmental disclosure through the theoretical framework of some theories.

Therefore, this study has focused to all studies conducted in Middle Eastern and Northern African countries which addressed corporate environmental disclosure. Studies published in English were taken into account in this study, whilst those studies written in Arabic and French were not taken into account. It is known that the official language in the Middle East and North Africa is Arabic where a number of studies have addressed environmental disclosure written in Arabic language. Moreover, countries such as Tunisia, Algeria and Morocco have studies in French which are also not taken into account.

In this small-scale examination of environmental disclosure studies in Middle East and Northern Africa, it can be said that the studies that have been highlighted in this study are those studies that dealt with environmental disclosure in companies and have been sought to interpret environmental disclosure through the theories applied in accounting research such as stakeholder, institutional, legitimacy and economic theories. All these studies have been obtained by the use of international databases, such as "Scholar Google" and library of University of Southern Queensland.

There is growing support for the claim that the theories provide explanation for differences in the social and environmental disclosure. Along similar lines, this draws on research conducted by Naser *et al.* (2006) who examined the variation in the extent of corporate voluntary disclosure in order to test the validity of theories employed in the literature to explain this variation. The findings of this research showed support to the applied theories in social studies such as agency theory, political economy theory, legitimacy theory and stakeholder theory.

Bayoud and Kavanagh (2012) examined environmental disclosure as part of the social disclosure. Samples included companies in different sectors in Libya and examined pressure exerted by stakeholders. The results of the study provided a good support between responsibility disclosures and organisational performance using the stakeholder theory in

Libyan companies. The researchers have assumed that organisational performance influences the financial performance and corporate reputation. Moreover, it can be said that most firms exhibited greater concern towards corporate reputation and financial performance; thus, companies have endeavoured to provide more information-related corporate social disclosure in their annual reports.

In the context of Saudi Arabia, Macarulla and Talalweh (2012) examined the annual reports of 134 Saudi firms listed on the Riyadh Stock Exchange in order to examine their level of corporate social responsibility. They stated that amongst those theories used in social studies, their study examined a range of firms to determine the reasons of CSR disclosure; thus, it shall apply to the findings related to firms in Saudi Arabia. According to the stakeholder theory, Macarulla and Talalweh (2012) have noted the importance of stakeholders for the permanence and evolution of firms. In contrast, it may be perceived by a firm's administration that stakeholders are the source of pressure in making future decisions. Regarding the legitimacy theory, the company has the right to exist according to social behaviour which is consistent with the view that the company has a social contract with the community in which it operates. The result of this study showed that pressure from stakeholders in decision-making was not affected due to the fact that most Saudi Arabia firms are family-owned, with the management-head in control of decision-making. However, considering that Saudi Arabia is a Muslim country, the legitimacy theory may explain the absence of the disclosure due to the importance of Sharia and laws in Saudi Arabia that are based on the Islamic religion.

Akrout and Othman (2013) have addressed the corporate environmental disclosure in a number of countries in the Middle East and North Africa by studying the determinants of environmental disclosure. One determinant investigated by researchers is ownership structure which indicated that family-owned firms are significantly widespread in the Middle East and North Africa. Therefore, there is not the demand of information by stakeholders using their power on company management. Additionally, the ownership of most of the big companies in MENA is accountable to government who plays an important function in monitoring environmental protection managers and their role in protecting the environment. Therefore, this study concluded that family ownership has a negative association with environmental disclosure, whilst corporate environmental disclosure is more likely in firms with government ownership.

A study conducted by Khasharmeh and Desoky (2013) of countries in the Gulf Cooperation Council (GCC) aimed at evaluating and explaining the level and variation of on-line corporate social responsibility, including the environmental disclosure by companies listed in the stock markets of GCC by investigating the impact of a number of company characteristics. This study found that companies are under pressure from stakeholders to supplement paper-based reporting with additional communication channels such as the internet to enhance a corporation's ability to provide relevant information directly to its key stakeholders. Furthermore, the use of the internet by corporations provides an expanding medium for stakeholders in gathering and disseminating information about their companies' activities to a global audience. Therefore, Khasharmeh and Desoky (2013, p. 40) reported that "Companies aiming to encourage interaction with their stakeholders should make it easy to get in touch with relevant people within the organization by providing contact details in the environmental reporting web-site".

Juhmani (2014) aimed to investigate the level of social and environmental information disclosure practices in companies listed on the Bahrain Bourse using their websites pages. In order to obtain an understanding and explain the differences in levels of the disclosure amongst firms, the study sought to determine the influence of firm size, profitability, financial leverage, firm age and audit firm size on the level of social and environmental information disclosures under the legitimacy theory. As result of this study, it can be said that the legitimacy theory could be used as an explicator for variability in social and environmental disclosures, as well as voluntarily disclosure of information by firms as the result of a strategy by firms to manage their legitimacy.

In another study investigating environmental disclosure from the perspective of stakeholders, Ahmad and Ishwerf (2014) aimed to establish why companies make or do not make corporate environmental disclosure, and they used the stakeholder theory to explain environmental disclosure practices in Libyan companies. Ahmad and Ishwerf (2014) stated that according to this theory, management seeks to relate corporate needs with their surroundings based on the behaviour of various stakeholder groups. However, in developing countries such as Libya, the stakeholder theory may partly explain the environmental disclosure practices. Furthermore, the findings show that the absence of environmental disclosure practices is due to the lack of environmental awareness and knowledge – whether by stakeholders or companies. Ahmad and Ishwerf (2014, p. 77) reported "It is true that managers of corporations need training to achieve the required skills to be able to make CED".

Another study conducted in MENA by Akrout and Ben Othman (2015) aimed to examine the impact of environmental disclosure levels on stock market liquidity by adopting the signalling theory, and the results indicated that firms increased the disclosure. Therefore, the result indicated that a company's stock market liquidity is affected by environmental disclosure where it is likely to be an important factor in increasing support for the signalling theory in the context of Arab financial markets.

Another study investigated environmental disclosure in the annual reports of 168 companies and its relationship to corporate performance in two countries – one of which was Morocco in North Africa. In this study, the researcher used a theoretical framework to explain this relationship. Khlif *et al.* (2015) stated that information asymmetry decreased between managers and external users (such as investors) as a result of social and environmental information according to the economic theory approach. The study also examined the use of social and environmental disclosure by companies to enhance their status and provide information about their social and environmental activities to stakeholders based on the social contract between companies and social and environmental organisations according to the stakeholder and legitimacy theories. Therefore, this study's results have provided support for the stakeholder and legitimacy theories where it indicated that stakeholders in emergent economies enjoy powerful positions in their societies and thus exert more pressure on firms' management to provide social and environmental disclosure.

Zubek and Mashat (2015) measured corporate social and environmental responsibility disclosure on the websites of a number of Qatari firms listed on the Qatar Exchange in order to investigate its relationship with a company's activities. This study used the legitimacy theory to understand this relationship. Therefore, Zubek and Mashat (2015, p. 110) reported that "The results also support, to some extent, the legitimacy theory interpretation, according to which companies disclose social responsibility information to present a socially responsible image so that they can legitimise their behaviour to their stakeholder groups". They assume that organisations should respect the rights of the public at large according to the legitimacy theory.

Al-Ajmi *et al.* (2015) stated that three widely accepted accounting theories may be used as a theoretical framework in the role of information and disclosure in accounting. Thus, they studied social disclosure practices, including environmental disclosure as one of the elements of social disclosure in companies listed on the Kuwait Exchange. Through examining some influential factors such as the size of firm, liquidity, age of firm and profitability, the finding of their study indicates that large and profitable companies are more likely to be open to scrutiny by the public, as well as pressure groups, according to the agency and political theories.

Barakat *et al.* (2015) compared the studies of Palestine and Jordan in order to characterize corporate social responsibility disclosure practices in these countries. Environmental disclosure was examined as one of the four categories of disclosure items of corporate social disclosure. Findings from the study appear to indicate that the most suitable theories to explain influential factors on corporate social responsibility disclosure practices are the institutional theory and the legitimacy theory. Therefore, it can be noted that both theories could explain the different ways of social disclosure practices in developing countries.

Arshad *et al.* (2015) set four null hypotheses to study the 2008 financial crisis on social disclosure; including environmental disclosure based on two theories, the stakeholder and legitimacy theories. In this study, four independent variables – size, profitability, leverage and number of the board of directors – were used to examine their relationship with disclosure. According to the findings of the study, social disclosure has a relationship with the size of the organisation, the profit of the organisation, the number on the board of directors of the organisation and the leverage ratio.

In another comparison study between two countries in the Middle East designed to characterize and evaluate corporate social responsibility disclosure including environmental disclosure, Barakat *et al.* (2015) used the institutional and legitimacy theories to explain different mechanisms of control used in organisations as a substitute for legal deficiencies according to the institutional theory. In contrast, in order to establish justification for why companies should adopt corporate social responsibility strategies, the legitimacy theory has been used. In this context, Barakat *et al.* (2015) demonstrated and explained how the use of the institutional theory approach appears to construct the relationship of organisations with their societies; and the legitimacy theory seeks to support companies' trends towards the corporate social responsibility – as well as providing possible explanations for these relationships and trends.

Conclusion

Review of the literature, in general, with respect to the theoretical framework of the disclosure in accounting research has shown that most of the studies have adopted a theoretical framework in order to reach a logical explanation for the disclosure concept in accounting. In this context, Cotter *et al.* (2011) said that six theories, namely, agency theory, signalling theory, the theory of proprietary cost, political economy theory, stakeholder theory and legitimacy theory have used been mostly in research interested in corporate disclosure in order to explore the determinants of the disclosure. Although the use of these theories in the interpretation of disclosure in companies is useful in order to understand and interpret the disclosures made by companies in various business sectors, but there is variation in the usefulness of some of these theories in terms of the disclosure, whether financial disclosure or non-financial. For example, Cotter *et al.* (2011) summarised that the governance disclosures adopted by companies may be explained using the agency theory, whilst disclosure on corporate social responsibility using the agency theory may not be useful, and the situation is contrary for the use of the legitimate theory which is expected in scientific research today, which makes it difficult to draw definite conclusions. With this in mind, more recent studies have used theories in social accounting such as Deegan (2013), Brown and Fraser (2006) and Gray *et al.* (2009). Gray *et al.* (2009) and Bebbington and Thomson (2007) indicated that the theories commonly used to study social accounting include the stakeholder, legitimacy and institutional theories.

It can be noted that the theoretical framework used in social research did not always live up to the rigorous standards in understanding the social phenomena which makes it difficult to draw definite conclusions. Therefore, coupled with the literary evidence, the studies paint a compelling view of the used theories in social responsibility accounting and environmental disclosure studies which fit well with these fields. The theoretical framework has been used with most of the social and environmental studies in order to justify the disclosure phenomenon in companies regarding social and environmental activities. In general, it can be said that the existence of a group of shareholders, who seek to maximise the wealth, contributes directly to the pressure on the administration in order to disseminate useful information, including environmental reports, and contributes to increasing the return on shareholders' investments or reduces the corporate risk. Next to that, there is a wide range of stakeholders who exert different pressures on the company in order to get reports that serve their interests. In addition, companies are seeking to legitimise their work and activities within the community in order to avoid the pressures as a result of environmental activities.

Against this backdrop and in line with the general framework of the literature with respect to the theoretical framework for understanding and interpreting environmental disclosure, particularly the studies conducted in the Middle East and North Africa region reveal that the stakeholder theory and the legitimacy theory are the main drivers to explain the determinants of environmental disclosure. Most studies indicated that exerted pressure by stakeholders contributes to the disclosure of the environmental activities of many companies in the Middle East and North Africa. This result is attributed to the fact that most of the companies surveyed are state firms. Therefore, government pressure played an important role on influencing disclosure environmental activities rather than explaining the factors influencing the disclosure. But the pressure by stakeholders on the administration is not influential in the family firms where the pressure on the owners of these companies seeks to be ineffective.

Some of the studies conducted in the Middle East and North Africa have addressed environmental disclosure based on the theoretical framework of the legitimacy theory as an explainer for the disclosure of social and environmental activities in the companies. Disclosure from the standpoint of legitimacy is seen as the responsibility of companies towards the society in which it operates. It is therefore imperative for the company to fulfil its commitments towards its community as part of the social contract. In addition, some companies seek to manage their strategies in accordance with the legitimate laws in the state in order to avoid a legal issue and show the extent of the companies' compliance with laws in the country. Furthermore, most of the countries in this region adopt Islam as the main source of legislation; therefore, companies abide by the laws as a matter of religious commitment.

It is striking that most of these studies have confined interpreting the disclosure of environmental and social activities to the perspective of the stakeholder theory and the legitimacy theory, although some studies have addressed the disclosure in more than one country, and some of these companies operate in the same sector. Therefore, similarity between these companies may justify the direction of companies to disclose their activities or be driven by companies seeking to build a good relationship with the community in which it operates. Moreover, the economic strength of those firms, especially the companies that operate in the oil sector, may justify the disclosure in these companies.

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