

Abstract

The aim of this paper is to evaluate the quality of mandatory and voluntary corporate environmental reporting (CER) in Kenya. Content analysis was carried out to measure the quality of environmental reporting in four different media; mandatory reports, voluntary environmental reports in annual reports, websites and stand-alone reports. The paper finds that the quality of CER in Kenya is low, varies among firms, and among the reporting media. It is highest in sustainability reports but lowest in both websites and annual reports. The CER is self-laudatory as companies reported more on positive environmental impacts. The two quality measurement indices arrived at different levels of qualities implying that they measured different constructs of quality of CER. This paper contributes to the body of CER literature by documenting the quality of CER of large companies in a developing country. It also provides a comparison of quality among different environmental reporting media and between different reporting indices.