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Mercury Disclosure Practices of Major Emitting Companies: A Qualitative Analysis

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Abstract: Mercury is one of the world's most toxic elements. Corporate mercury reporting in Pollution Release and Transfer Registers (PRTRs) is compulsory in some countries but disclosure in companies' annual or sustainability reports is not mandatory. Therefore, mercury disclosure in these reports differs among the companies. This paper aims to identify the current quality of corporate mercury reporting and propose best practice mercury disclosure by analyzing the current disclosure practices of the largest mercury emitting companies. Major corporate mercury emitters were identified from Pollution Release and Transfer Registers (PRTRs) of the USA, Australia, Canada, the UK and the EU. Qualitative content analysis was used to identify and analyse the contents of 2013 mercury disclosures in the annual report, sustainability report, environmental performance report, or company website. Few companies disclosed mercury information. For disclosing companies the volume and dimensions of mercury disclosure significantly differed. Major dimensions of mercury disclosures include: extent of mercury emissions, sources of emissions, variation in emissions and its reasons, health safety and mercury impacts, mercury control, technologies for mercury reduction, mercury monitoring, and management. Companies from the USA and Australia disclosed more mercury information than companies from other countries. Policy implications Guidelines are proposed to assist regulators regarding policy development and enable mercury emitting companies to benchmark their mercury reporting practices. Researchers in social and environmental accounting may use the issues raised in this article for more

comprehensive studies in mercury disclosure practices. Though there are many studies on mercury from scientific, physiological or environmental perspectives no studies have been conducted focusing on mercury accounting or disclosure or social and environmental accounting perspective.

Keywords: Mercury, Disclosure, Companies, Annual report and Qualitative Content Analysis
