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The Influence of External Pressure on the Change of Corporate Social and Environmental Disclosure Practices within the Australian Gambling Industry

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ABSTRACT

This study examines the influence of external pressure on the change of corporate social and environmental disclosure (CSD) practices of a sample of gambling companies operating within Australia. In particular, we investigate how CSD appears to change around the time of specific interrelated Australian government initiatives. Specifically, we consider the recommendations of the *Productivity Commission, 1999, Australia's Gambling Industries, Report No.10 (PC1999)*, the subsequent establishment of the Ministerial Council on Gambling (MCG), and the MCG-initiated *National Framework on Problem Gambling (NFPG)*. This study uses these government initiatives as proxies for public concern about the social costs pertaining to gambling. The study results are then analysed applying 3 complementary theories, namely legitimacy, stakeholder and institutional theory. The findings suggest that the CSD provided by gambling companies appear to respond to social pressures created around the time of these events and CSD is used as a legitimization strategy to support a business-as-usual mentality.

Keywords: corporate social and environment disclosure, gambling organisations, legitimacy theory, stakeholder theory, institutional theory