

# **Absence or Presence of Social and Environmental Disclosure: The Case of Multinational Gambling Companies**

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## **Abstract**

We investigated disclosures about responsible gambling and environmental protection in the annual reports of four USA-based companies and their Macao counterparts, comprising four multinational gambling companies, during the period 2009-2015. Thematic content analysis revealed that there was little or no disclosure by the four USA-based entities about these two themes, reflecting the relative absence of coercive regulatory pressure in the USA. In the reports by the Macao entities, which were beginning to face stronger regulatory pressure, disclosures about responsible gambling tended to follow a 'boilerplate' pattern, and were largely confined to general descriptions of employee training and to mentions about passive provision of information to patron-gamblers. In many cases, mentions of responsible gambling were discreetly embedded in paragraphs titled about other topics. By contrast, the Macao entities used corporate reporting about environmental protection as a promotion channel for disseminating favourably biased information through thematic manipulation, visual manipulation, favourable comparisons with previous years' performance, and choice of favourable variables. We propose some theoretical implications about corporate use of impression management tactics, and offer practical implications about how to induce more corporate critical reflection and concerted and sincere Corporate Social Responsibility (CSR) efforts.