

**Название публикации:**

Environmental disclosure in the annual reports of the Russian retailers

**Авторы:**

Kevorkova, Z.A.a, Komissarova, I.P.b, Mayorova, A.N.c, Mayorova, E.A.d, Nikishin, A.F.

Financial University under the Government of the Russian Federation, Moscow, Russian Federation

National Research Nuclear University MEPhI, Moscow Engineering Physics Institute, Moscow, Russian Federation

Russian State Social University, Moscow, Russian Federation

Plekhanov Russian University of Economics, Moscow, Russian Federation

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**Аннотация:**

The implementation of extended business environmental liability is an essential condition for sustainable development of the Russian economy, including in retail. Retailers' interest in environmental issues is related both to the enhancement of public control and to the possibility of acquiring additional competitive advantages and economic benefits. Effective environmental management aimed at achieving benefits and advantages involves disclosing of environmental information to the public. The present study focuses on environmental disclosure in the annual reports of the largest Russian retail companies. The authors conducted a content analysis of the approved annual reports for 2016 of six largest Russian retailers in terms of revenue. The article presents the results of data analysis on environmental liability in the annual reports of the largest Russian retailers; reveals the key ecological aspects of the largest Russian retailers, described in their annual reports; presents the environmental rating of the largest Russian retailers based on environmental data contained in the annual reports. The results can be used by retailers when addressing the environmental aspects of their business activity; they can also be used in further research on the topic. © 2018, Academy of Business and Retail Management Research.

**Ключевые слова:**

Annual report, Environmental disclosure, Retail, Retailer, Social disclosure