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Measuring corporate environmental performance

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Abstract

As shareholders, government regulators, consumers, employees, and the general public pay more attention to companies' environmental performance, measurement issues are becoming increasingly important and demand is growing for relevant information to assist stakeholders in making key decisions. Despite the enhanced interest in and attention to companies' environmental activities, the accounting profession has been slow to take on the role of defining, measuring, and controlling this broad corporate domain. Thus, measures of environmental performance have proliferated in the absence of clear, generally accepted guidelines as to what constitutes *good* and *bad* environmental performance. As a result, the public is becoming increasingly confused and cynical about interpretation of such data.

In this paper, we use theoretical and empirical approaches to define corporate environmental performance and consider how well existing measures operationalize the construct. Interestingly, some popular environmental rating schemes seem to rely more

heavily on public reaction to environmental events than on more precise and measurable outcome or process dimensions. Our findings suggest a need for explicit environmental performance metrics in order to provide stakeholders with more reliable, consistent, and accurate information for comparing companies and making key strategic decisions. We argue that the accounting profession is an obvious candidate for establishing such metrics since the domain of accounting typically includes measuring, communicating, and regulating information about company performance. Expanding accountants' domain to include environmental performance can greatly contribute to the usefulness of environmental performance metrics.



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