Enter your search terms here

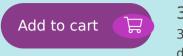


Advanced search

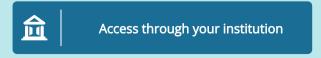
<u>Home</u> / <u>Journals</u> / <u>Social Responsibility Journal</u> / <u>Volume 6 Issue 3</u>

/ Determinants of environmental accounting practices in local entities: evidence from Portugal

To read this content please select one of the options below:



32.00€ (excl. tax) 30 days to view and download





Determinants of environmental accounting practices in local entities: evidence from Portugal

<u>Veronica P. Lima Ribeiro, Cristina Aibar-Guzman</u>

Social Responsibility Journal

ISSN: 1747-1117

Article at Michael at August 2010

Standard
Serial

Number.)



Abstract

Purpose

The purpose of this paper is to examine the extent to which Portuguese local entities have implemented a set of environmental accounting practices, and to analyse some potential determining factors of their use.

Design/methodology/approach

The data were collected by sending a postal questionnaire to a sample of medium-sized and large city councils and the municipal companies belonging to those municipalities. Three variables were considered as possible factors that drive the development of environmental accounting practices in the local public sector.

Findings

The degree of development of environmental accounting practices in Portuguese local entities is low. Organisational size and the degree of development of environmental management practices are positively and statistically related to the level of development of environmental accounting practices. However, the findings suggest that the existence of compulsory environmental accounting standards is not positively associated with the development of environmental accounting practices by Portuguese local entities.

Research limitations/implications

The study limits itself to Portugal and, therefore, its results

We are using cookies to give you the best experience on our website, but you are free to manage these at any time. To continue with our standard settings click "Accept". To find out more and manage your cookies, click "Manage cookies".

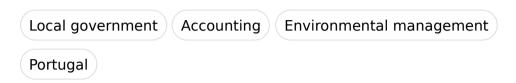


practices currently developed by Portuguese local entities, as well as their drivers, may help regulators to develop more suitable standards for the sector.

Originality/value

The majority of empirical studies on environmental accounting practices in public organisations are focused largely on an Anglo-Saxon context. This paper attempts to address this gap in the literature by providing a snapshot of the environmental accounting practices developed by Portuguese local entities.

Keywords

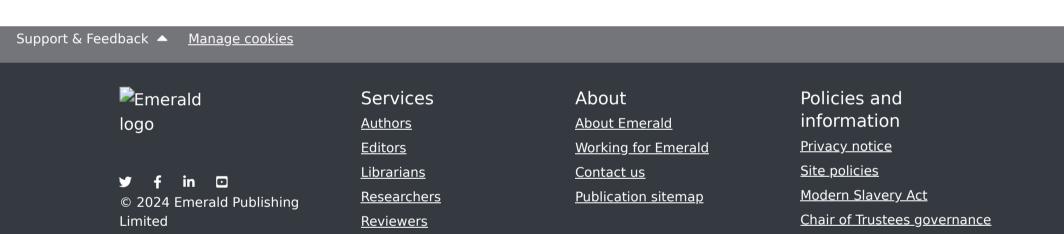


Citation

<u>Lima Ribeiro, V.P.</u> and <u>Aibar-Guzman, C.</u> (2010), "Determinants of environmental accounting practices in local entities: evidence from Portugal", <u>Social Responsibility Journal</u>, Vol. 6 No. 3, pp. 404-419. https://doi.org/10.1108/17471111011064771



Publisher: Emerald Group Publishing Limited Copyright © 2010, Emerald Group Publishing Limited



<u>statement</u> <u>Accessibility</u>