

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

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## 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 could not be applicable in other settings.

## Practical implications

Portugal is experiencing a phase of development of regulatory environmental disclosure requirements. Understanding the environmental accounting and reporting practices currently developed by Portuguese local entities, as well as their drivers, may help regulators

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.

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**Keywords:** [Local government](#), [Accounting](#), [Environmental management](#), [Portugal](#)

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