INDEX

ABC. See Activity-based costing (ABC) Activity-based costing (ABC), 70, 75 Africa climate adaptation strategies, 2 environmental reporting and management in, 1 GHG emissions in, 1, 2 AFS. See Annual Financial Statements (AFS) AGI. See Association of Ghana Industries (AGI) Annual Financial Statements (AFS), 37, 43-45, 47-48, 52-53, 57, 58-59, 60, 61-62 opinion on efficacy of, 54-57 Association of Ghana Industries (AGI), 140-141

Bank of Ghana, 43–44 Biodiversity, 139 Brundtland Commission, 70 Business case, 71–72, 73–74, 76–77, 81–84

Carbon Disclosure Project (CDP), 97 South Africa Water Report, 92–93, 97–98, 103–104, 105, 116 Carrot & Stick Report (2016), 160 CBN. See Central Bank of Nigeria (CBN) CCG. See Centre for Corporate Governance (CCG) CDP. See Carbon Disclosure Project (CDP)

CDP Water Disclosure, 97

CDP Water Survey, 101-102 Central Bank of Nigeria (CBN), 166 Nigerian Sustainable Banking Principles, 166-167, 169, 172, 173 Centre for Corporate Governance (CCG), 13 CER Disclosure Index, construction of, 16-17 Ceres, 98 Ceres Aqua Gauge™, 98, 101-102, 105-108, 110, 112 Ceres Roadmap for Sustainability, 101 - 102Feeding Ourselves Thirsty 2017, 100, 103, 104, 105, 107-108, 110 Clean Air Act Amendment of 1970, 14 - 15Climate mitigation, 2 Conference of Parties (COP21), 2, 70 Conference of Parties (COP22), 2 Continuous professional development (CPD), 62 Control and Prevention of Bushfire Act 1990 (PNDCL 229), 131-132 Corporate environmental reporting and stock liquidity, 9 bivariate analysis and diagnostic tests, 22, 23 CER Disclosure Index, construction of, 16-17 control variables, 16 descriptive statistics, 18-22 empirical review, 14-16

framework of, 12-13 panel regression estimation results, 22 - 26robustness checks, 26-29 sample and data, 18, 19-20 theoretical development, 13-14 variable definition and empirical model, 17-18 Corporate responsibility reporting (CRR), 40 Corporate social disclosures (CSD), 39 - 40Corporate social responsibility (CSR), 11, 42-43, 96, 135 Cost of compliance, 74-75 CPD. See Continuous professional development (CPD) CRR. See Corporate responsibility reporting (CRR) CSD. See Corporate social disclosures (CSD) EAs. See Environmental audits (EAs) ECA. See Environmental cost accounting (ECA) Ecological conservation, 12 Ecological disclosures, 13, 16-17, 30 Ecological protection, 12-13, 30 EFA. See Exploratory factor analysis (EFA) El Niño, 2 EMA. See Environmental management accounting (EMA) EMCA. See Environmental Management and Coordination Act (EMCA) Emissions management, 138-139 EMPs. See Environmental management practices (EMPs) Energy Commission, 131–132 Energy Commission Act 1997 (Act 541), 131-132

Energy Efficiency Regulations 2008 (LI 1932), 131-132 Energy Efficiency Standards and Labelling Regulations, 2005 (LI 1815), 131-132 Energy management, 136–137 Environmental Assessment Regulations 1999, 131-132 Environmental audits (EAs), 72 Environmental cost accounting (ECA), 84-85 Environmental Health and Safety, 76 - 77Environmental Impact Assessment Act 1992, Cap E12, LFN, 2004.164-165 Environmental Impact Assessment Act 2004. 171 Environmental management (EM), 128-131, 133, 134, 136, 141 Environmental management accounting (EMA), 3, 69 findings, 78-81 extent of environmental management accounting, 78 - 80multiple regression results, 80 - 81semi-structured interviews, 81 - 83framework of. 72 literature review and hypotheses development, 72-76 age of the enterprise, 75-76business and environment, 73 - 74cost of compliance, 74-75 financial performance, 75 level of technology, 76 size, 75 theoretical framework, 72-73 research methodology, 76-78 data analysis, 77-78, 79 target population, 76-77

Environmental Management and Coordination Act (EMCA), 72, 79-80, 83-84 Environmental Management and Coordination Act, 12–13, 79 - 80Environmental management practices (EMPs) framework of, 131-133 literature review and hypotheses development, 133-140 biodiversity, 139 control variables, 139-140 emissions management, 138 - 139energy management, 136-137 environmental management practice, 136 material management, 138 prior research, 134-136 theoretical framework, 133-134 waste management, 137-138 water management, 137 research design, 140-144 questionnaire, 140-141 regression model specification, 144, 145 reliability and validity, 141-144 sample and data collection, 140 results and discussion, 144-149 correlation analysis, 145-146, 147 descriptive statistics, 144, 145 regression analysis, 146-149 of SMEs. 127 Environmental management regulations, in Nigeria, 159 requirements, 167-168 studies, 168-169 Environmental Protection Agency (EPA), 51–52, 56–57, 59-60, 131-132 Environmental Protection Agency Act 1994 (Act 490), 131-133, 148 - 149

Environmental reporting regulations, in Nigeria, 159 studies, 169-170 EPA. See Environmental Protection Agency (EPA) Eurizon Capital, 137 Exploratory factor analysis (EFA), 141-144, 142-143 Financial performance, 75, 127 framework of. 131-133 literature review and hypotheses development, 133-140 biodiversity, 139 control variables, 139-140 emissions management, 138-139 energy management, 136–137 environmental management practice, 136 material management, 138 prior research, 134-136 theoretical framework, 133-134 waste management, 137-138 water management, 137 research design, 140-144 questionnaire, 140-141 regression model specification, 144, 145 reliability and validity, 141–144 sample and data collection, 140 results and discussion. 144-149 correlation analysis, 145-146, 147 descriptive statistics, 144, 145 regression analysis, 146-149 Fisheries Act 2002 (Act 625), 131-132 Food security, in South Africa, 94-96 Forest Service Division, 131-132 FP. See Financial performance (FP) Ghana

Ministry of Energy and Petroleum, 131–132

Ministry of Environment, Science, Technology and Innovation (MESTI), 131-132 SME's environmental management practices and financial performance, 127 Ghana Ghana Revenue Authority, 43–44 Ghana Stock Exchange, 43-44 social and environmental accounting, 37-38 SSNIT in, 43-44 Global Climate Risk Index. 2 Global Reporting Initiative (GRI), 10-11, 16, 31, 40-41, 93, 101 - 102Greenhouse gas (GHG) emissions, 1, 2.10 Green supply chain management (GSCM), 135 GRI. See Global Reporting Initiative (GRI) GSCM. See Green supply chain management (GSCM) Harmful Waste (Special Criminal Provisions) Act (Cap H1, LFN) 2004, 166 ICPAK. See Institute of Certified Public Accountants of Kenya (ICPAK) IIRC. See International Integrated Reporting Council (IIRC) Institute of Certified Public Accountants of Kenya (ICPAK), 13 International Integrated Reporting Council (IIRC), 10–11, 13-14, 16-17 ISO1400, 135

ISO 14001 Environmental Management Certification, 112 ISO 50001, 136–137 Johannesburg Stock Exchange (JSE), 3–4, 93, 101, 102 JSE. See Johannesburg Stock Exchange (JSE)

KAM. See Kenya Association of Manufacturers (KAM)
Kenya corporate environmental reporting and stock liquidity, 9 environmental management accounting, 69
Environmental Management and Co-ordination Act, 12–13
Kenya Association of Manufacturers (KAM), 76–77
King III Report, 93
Kyoto Protocol, 70

Land Planning and Soil Conservation Act 1953 (No. 32), 131–132 Legislative Instrument (LI 1652), 131–132 Legitimacy theory, 96 of corporate disclosure, 13 Lesotho Highlands Water Project (LHWP), 95–96 LHWP. *See* Lesotho Highlands Water Project (LHWP) Lifecycle costing, 70

Malawi, 2 Management of Ozone Depleting Substances and Products Regulation 2005 (LI 1812), 131–132 Mandatory disclosure of social and environmental accounting, 42–43 opinion on efficacy of, 54–57 Material management, 138 Minerals Commission, 131–132

Ministry of Industrialization and Enterprise Development (MOIED) Industrial Transformation Programme, 70–71 MOIED. See Ministry of Industrialization and **Enterprise Development** (MOIED) Mozambique, 2 Nairobi Securities Exchange (NSE), 11 Nairobi Stock Exchange, 2-3National Board for Small Scale Industries (NBSSD, 140-141 National Communication Authority, 43 - 44National Environmental Management Authority (NEMA), 12-13.72.82 National Environmental Standards and Regulations Enforcement (Establishment) Act (NESREA) 2007, 163-164, 171 - 172National Environmental Standards and Regulations Enforcement Agency, 163 - 164National Oil Spill Detection and Response Agency (NOSDRA) Act 2009, 165 - 166NBSSI. See National Board for Small Scale Industries (NBSSI) NEMA. See National Environmental Management Authority (NEMA) NESREA. See National **Environmental Standards** and Regulations Enforcement (Establishment) Act (NESREA) 2007

Nigeria corporate environmental reporting and stock liquidity, 15-16 environmental management and reporting regulations in, 159 environmental management landscape in, 163–167 Nigerian Stock Exchange (NSE), 166 - 167Sustainability Disclosure Guidelines, 172, 173, 174 Nigerian Sustainable Banking Principles (NSBP), 166-167, 169, 172, 173 NOSDRA. See National Oil Spill Detection and Response Agency (NOSDRA) Act 2009 NSBP. See Nigerian Sustainable Banking Principles (NSBP) NSE. See Nairobi Securities Exchange (NSE); Nigerian Stock Exchange (NSE) Ohlson equity-valuation approach, 40 - 41Organizational and professional identification, 39 Paris Agreement, 163, 167, 169

Paris Agreement, 163, 167, 169 Pipelines and Products Marketing Company (PPMC), 165–166 Portfolio approach, 11 PPMC. See Pipelines and Products Marketing Company (PPMC) RBV. See Resource-based view (RBV)

Registrar General's Department (RGD), 43-44 Resource-based view (RBV), 139-140

Responsible Fisheries Alliance (RFA), 110 Return on asset (ROA), 144, 145-146 RFA. See Responsible Fisheries Alliance (RFA) RGD. See Registrar General's Department (RGD) ROA. See Return on asset (ROA) SDA. See UN 2030 Sustainable Development Agenda (SDA) SDGs. See Sustainable Develop Goals (SDGs) Sea Harvest, 110 Securities and Exchange Commission, 43 - 44SIT. See Social identity theory (SIT) Small- and medium-sized enterprises (SMEs), 4, 30 environmental management practices and financial performance of, 127 Social, ethical and environmental (SEE) disclosure, 40 Social and environmental accounting (SEA) to annual support users, 35 findings, 47-57 mandatory disclosure, 54-57 qualitative analysis, 51-57quantitative analysis, 47-51 relevance in decision-making, 51 - 53SEA education. 53–54 literature review, 39-43 mandatory disclosure, 42-43 relevance of SEA. 39-41 SEA education, relevance of, 41 - 42method, 43-47, 50 interviews, 45-47 Social identification, definition of, 38 Social identity theory (SIT), 38-39, 59, 62

South Africa, 5 environmental reporting in, 1 water and food security in, 94-96 water-related disclosures, 91 water use per economic sector, 93 Stakeholder engagement, 97, 108-110 Stakeholders, 36-38, 40, 41, 42-43, 44, 57-58, 62 Stakeholder theory, 96-97, 110 Stock liquidity, 2-3corporate environmental reporting and, 9 bivariate analysis and diagnostic tests, 22, 23 CER Disclosure Index, construction of. 16-17 control variables, 16 descriptive statistics, 18-22 empirical review, 14-16 framework of, 12-13 panel regression estimation results, 22-26 robustness checks, 26-29 sample and data, 18, 19-20 theoretical development, 13 - 14variable definition and empirical model. 17-18 Sub-Sahara Africa socio-environmental accounting reporting and knowledge, 36 - 37Sustainable Develop Goals (SDGs), 5, 163, 172 Goal 13, 1 Sustainable development, 73-74 Timber Resource Management Act 1998 (Act 547), 131-132 Toronto Stock Exchange, 11 Total cost assessment, 70 Town and Country Planning Department, 131-132 Treasury Single Account, 170

uMhlathuze Water Stewardship Partnership, 110 UN 2030 Sustainable Development Agenda (SDA), 4, 161-162, 166-168, 170-171.172-173 UNCSD. See United Nations Conference on Sustainable Development (UNCSD) UNDSD. See United Nations Division on Sustainable Development (UNDSD) UN Global Compact, 16-17 United Nations. 101-102 United Nations Conference on Sustainable Development (UNCSD), 72 United Nations Division on Sustainable Development (UNDSD), 70 United Nations High Level Panel on Water, 3–4 Waste management, 137–138 Water crisis, in South Africa, 94-96 Water management, 137

Water management, 137 Water-related disclosures, 91 findings, 102–115 business planning, 107–108, 109 data gathering, 103–104 disclosure, 110–115

governance and accountability, 105-107 management, 105 measurement, 103 policies and standards, 107 risk assessment, 104-105, 106 stakeholder engagement, 108 - 110methodology, 100-102 review of similar research, 97-100 theoretical foundation, 96-97 water crisis and food security, 94-96 Water Resources Commission, 131 - 132Water Resources Commission Act 1996 (Act 522), 131-132, 148 - 149Water risk, 93, 96, 97, 99-102, 104, 107 - 108Water sustainability, 116 Wild Animal Preservation Act 1961 (Act 43), 131-132 Wildlife Division, 131–132 World Business Council for Sustainable Development, 101 - 102World Economic Forum (WEF) Global risks report 2018, 3–4, 92 World Water Week 2018, 115-116

Zimbabwe, 2