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Environmental disclosures in a conservation organisation: An insider view

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Doctor of Philosophy

by

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Abstract

The disclosure of environmental information by companies has attracted significant attention from accounting researchers over the past 30 years. The majority of this research has focussed on investigating the nature and quantity of environmental disclosures. Many questions remain unanswered, however, as to *how* and *why* companies choose to disclose environmental information. The investigation of these unanswered questions formed the basis of the research described in this thesis.

The three specific objectives explored in the research were to:

- understand the process of environmental disclosures operating within a conservation organisation
- identify the nature of and rationales for particular environmental disclosures made by the organisation
- observe the development of the environmental disclosure policy, media and content of the organisation as it underwent significant change.

The investigative approach adopted in the study identified a level of complexity associated with the process of disclosure that would have otherwise remained concealed. The techniques used in the investigation were processual, relying on multiple methods of data collection, analysis and interpretation. The study was an interpretive, field-based case study, exploring and monitoring the process of environmental disclosure within a single organisation over a period of 22 months.

Satisfaction of the research objectives found that:

- The organisation utilised a range of disclosure media to convey environmental information to external stakeholders.
- Significant organisational resources were allocated to the disclosure of financial environmental information.
- As a result of rapid organisational expansion, there was a shift over time in the targeted audience for the disclosures.
- A series of internal and external pressures were experienced by the organisation as a result of considerable change that impacted on the process of environmental disclosure.

Positioning the findings within a wider context of existing theoretical frameworks of, such as Laughlin's (1991) model of organisational change, Llewellyn's (1994) theory of boundary management and Burns' (2000) conceptions of power mobilisation, facilitated the understanding of the complex and dynamic process of change impacting on the environmental disclosures made. In addition, the motivations for environmental disclosures as a strategy for financial legitimisation were considered using Suchman's (1995) articulation of organisational legitimacy.

The results of this investigation and subsequent reflection on the results in the light of prior theoretical frameworks extend the existing knowledge and understanding of the motivations and actions associated with the disclosure of environmental information by a conservation organisation.