

CORPORATE ENVIRONMENTAL REPORTING DISCLOSURE PRACTICES AMONG SELECTED LISTED FIRMS

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Abstract

This study was conducted to determine the level of corporate environmental reporting disclosure practices among selected listed firms. The descriptive survey method of questionnaires was the tool used in gathering the data. The sampling method used in selecting the 50 respondents from the different companies was convenience sampling. The research was done during the second semester of the school year 2015-2016.

Based on the data gathered, the following were the findings: Majority of the respondents were female, young, single, college graduates with 6-10 years in service and had undergone relevant trainings on environmental concerns. It had found out that the majority of the listed firms disclosed in their financial statements their social responsibility, in terms of community involvement, energy, environmental policies, employee health and safety, products, services and customers, research and development, location of environmental disclosure and other environmental information. There are significant differences in the level of corporate environmental Formulated recommendations which stated that management should offer more career development plans, attractive benefits and conducive working environments for the welfare of its employees to motivate long-term employee employer relationships. Proposed intervention measures were forwarded for the enhancement of environmental practices to achieve sustainable development.

Keywords: Corporate Environmental Reporting, Disclosure Practices, Listed Firms

1. Introduction

Company managers are interested in knowing what the key drivers are in establishing green innovation practices. Moreover, past researchers have focused on the manufacturing industry (Chang, 2011) or on a single industry sector (Lin & Ho, 2011). It would be advantageous to provide a general model to examine issues related to green innovation for both the manufacturing and the service industries. (Hua-Hung, Ja-Shen & Pei-Ching, 2015)

Furthermore, countries should work together for a common goal. Poorer countries must help to sustainably grow and protect their environment. The universal and common resources, in particular the atmosphere, the oceans, the shared natural systems can be protected only by common purpose and procedures. No country can be successful without the co-operation of others. (Tibor, 2010) Organizations of all kinds are increasingly concerned with achieving and demonstrating sound environmental performance by controlling the impacts of their activities, products and services on the environment, consistent with their environmental policy and objectives. (Nikolett, 2008)



Figure 1: Stakeholder Theory Diagram
 R. Edward Freeman, Jeffery Harrison & Andrew Wicks, 2007

2. Research Design

Since the main objective of this study is to determine the corporate environmental reporting disclosure practices among selected listed firms, the researcher make used of descriptive method of research which is suitable to better define and measure the significance of something about a group of respondents and the population they represent. It can utilize either quantitative or qualitative data or both which is very useful, especially in this study.

Moreover, the study will use both primary and secondary sources of data in eliciting the required information needed for this research. In line with the proposition of the stakeholder theory (which consider that the firm's success is dependent upon the successful management of all the relationships that a firm has with its stakeholders); copies of a questionnaire were administered to the employees of selected companies.

Table 3: Distribution of the Respondents' Profile Variables in terms of Sex, Civil Status, Age and Highest Educational Attainment

Variable	Variable Categories	F/I	F&B	O&E	RE/D	T&L	Total Frequency	%
Sex	Female	9	4	4	9	6	32	66.6
	Male	2	4	4	1	5	16	33.33
Civil Status	Single	6	7	5	3	7	28	58
	Married	5	3	1	7	4	20	42
Age	Under 20 yrs. old	-	-	-	-	-	-	-
	21 – 30 yrs. old	5	5	5	3	6	24	50
	31 - 40 yrs. old	4	2	2	4	5	17	35
	Above 40 yrs. old	2	1	1	3	-	7	15
Highest Educational Attainment	Bachelor degree	9	8	7	9	10	43	90
	Master's degree	2	-	-	-	1	3	6
	Doctorate degree	-	-	-	-	-	-	-
	Others	-	-	1	1	-	2	4

An analysis of the questionnaire generally reveals that majority of the respondents were female. It shows that there are 32 females with 66.6% and 16 males with 33.33%. This result simply indicates that the female respondents were relatively higher in terms of participation compared to their male counterpart. In terms of civil status, 58% of the respondents are single and 42% are married. Most of the respondents in the different industry have greater number of single employees, except for Real estate/Developer category that has more married employee respondents.

Table 4: Distribution of the Respondents' Profile Variables in terms of Current Position, Number of Years in Service, Relevant Trainings Attended and Nature of Business Activity

Variable	Variable Categories	F/I	F&B	O&E	RE/D	T&L	total freq	%
Current Position	Regulators	-	-	-	-	-	-	-
	Management	-	1	3	1	5	10	21
	Accountant	1	7	3	3	2	16	33
	Others	10	-	2	6	4	22	46
	Total	11	8	8	10	11	48	100
Number of years in service	Below 5 yrs.	6	6	6	6	8	32	67
	6 – 10 yrs	2	2	1	4	2	11	23
	11 – 15 yrs	1	-	1	-	1	3	6
	Above 16 yrs.	2	-	-	-	-	2	4
	Total	11	8	8	10	11	48	100
Relevant Trainings Attended	Seminars on environmental conservation	3	1	5	5	9	23	23/48 48
	Seminars on risk management	6	5	6	5	4	26	26/48 54
	Undergone disaster drills	3	7	8	9	2	29	29/48 60
	Total	12	13	19	19	15	78/144	54
	Service	11	6	5	4	11	37	77
Nature of Business Activity	Merchandising	-	-	1	-	-	1	2
	Manufacturing	-	2	-	-	-	2	4
	Others	-	-	2	6	-	8	17
	Total	11	8	8	10	11	48	100

Considering the relevant trainings attended, it shows that a majority of the respondents undergone drill orientation with regard to evacuation, 54% has attended seminars on risk management while 48% attended trainings regarding corporate environmental conservation. This implies that companies nowadays are giving importance to employee awareness on environmental conservation and risk.

Table 5: Average Total Assets, Capital and Net Income for 2012 – 2014

Company	Industry	Assets	Capital	Net Income
1. ALI	Real estate/Developer	322,845	109,878	14,365
2. BPI	Finance/Insurance	1,210,267	116,869	7,853
3. CALTEX	Oil and Energy	10,413,116	6,148,737	936,681**
4. JFC	Food and Beverage	47,305	24,390	4,628
5. LBC	Transport & Logistics	13,939,567	12,547,792	(9,813,364)*
6. PCOR	Oil and Energy	343,038	100,828	3,294
7. SMC	Food and Beverage	1,143,369	368,065	38,839
8. SLF	Finance/Insurance	8,910,930	720,409	75,251**
9. VLL	Real estate/Developer	87,565	48,417	5,053
10. 2GO	Transport & Logistics	9,141	2,358	238

Source: Corporate websites, annual reports and financial statements rounded in millions of pesos (except no.5) see Appendix

Table 5 presents the secondary data gathered from the different listed firm's annual reports and corporate websites. Two companies for each type of business industry were selected respondents for this study. The five types of business industries are namely Finance/Insurance, (which includes Bank of the Philippine Islands and Sun Life Financial, Inc.) Food and Beverage, (which includes Jollibee Foods Corporation and San Miguel Corporation) and Oil and Energy industry, (which includes Petron Corporation and Caltex Philippines, Inc.)

Table6: Level of Corporate Environmental Reporting Disclosure Practice in Community Involvement

Indicator Statements	WM	DE
1. Pioneering environmental volunteer opportunities through community activities and workshops.	3.875	P
2. Hosting or sponsoring community tree planting and or organic gardening.	3.479	P
3. Influencing institutions or campus community on beach grooming through coastal cleanups.	3.063	MP
4. Avoiding impact of harmful materials to natural areas by proper disposal and waste management.	4.354	HP
5. Efforts on preservation of native vegetation, repair damage activities, land reclamation or reforestation.	3.958	P
6. Sponsoring environmental educational conferences, community seminars or art recycling exhibits.	3.688	P
7. Contributions in terms of cash or art/sculptures to beautify and enhance the community environment.	3.667	P
8. Donations of cash, products or employees services to support established organizations in environmental activities and events.	3.708	P
9. Supporting community sustainability development rules on environmental issues and practices.	4.146	P
10. The entity supports the national and more so local government with regards to environmental campaigns.	4.042	P
11. The entity informs the society about being environmental steward.	4.000	P
12. Proving ethical awareness by reacting on environmental hazard incidents.	4.104	P
Grand Weighted Mean	3.840	P
Legend: A	4.21 – 5.00	Highly practiced (HP)
B	3.41 – 4.20	Practiced (P)
C	2.61 – 3.40	Moderately practiced
D	1.81 – 2.60	Slightly practiced (SP)
E	1.00 – 1.80	Not practiced (NP)

Based from the data gathered it has found out that the respondents practice community involvement as proved by the Grand weighted mean of 3.84. They moderately practice influencing institutions or campus beach grooming through coastal clean-ups and highly practice avoiding impact of harmful materials to natural areas. This duly implies that companies should improve and further their community extension projects.

Table 7: Level of Corporate Environmental Reporting Disclosure Practice in Energy

Indicator Statements	WM	DE
1. Campaigning conservation of energy in the conduct of business operations by various signage and movement	3.896	P
2. Utilizing waste materials for energy production. Recovery of energy by conversion of non-recyclable materials through various processes including thermal and non-thermal technologies	3.792	P
3. Implementation of energy saving-programs and companies energy policies	4.167	P
4. Energy savings resulting from product recycling. Reuse of substance and or materials to lessen energy consumption	3.958	P

5. Increased energy efficiency products in lighting and other equipment	3.896	P
6. Energy-saving controls by regular consumption monitoring or having energy consumption audit	3.833	P
7. Consider installing solar panels and or other technology as a source of renewable energy	3.083	MP
8. Supplemental load reduction by reducing equipment energy use. Use only when necessary or by time scheduling	3.688	P
9. Upgrading the building envelope by improving insulation and roofing to reduce the effect of heating or cooling and electric loads. Also a way of reducing load to energy consumption	3.667	P
10. Opportunities for energy-savings by adjusting ventilation to confirm with code requirements or occupant needs	3.917	P
11. Taking advantage of free cooling where possible and optimizing distribution efficiency	4.063	P
12. Computer energy saving programs such as shutting down computers or hibernation when not in use	4.500	HP
Grand Weighted Mean	3.872	P
Legend: A	4.21 – 5.00	Highly practiced (HP)
B	3.41 – 4.20	Practiced (P)
C	2.61 – 3.40	Moderately practiced
D	1.81 – 2.60	Slightly practiced (SP)
E	1.00 – 1.80	Not practiced (NP)

The respondent-company practices obtained the lowest WM in the area, “Consider installing solar panels and or other technology as a source of renewable energy” (3.083, moderately practiced, in descriptive equivalence), while item 12 “Computer energy saving programs, such as shutting down computers or hibernation when not in use” (4.5, highly practiced, in descriptive equivalence) garner the highest score. These are where the respondent’s best practice, as far as, the energy environmental practices is concerned. Overall, the company respondents still have room for improvement in this area. Installing solar panel as a means to generate energy is one of the most important solutions to global warming crisis.

Table8: Level of Corporate Environmental Reporting Disclosure Practice in Environmental Policies

Indicator Statements	Weighted Mean	Descriptive Equivalence
1. Participating in issues regarding environmental concerns as a basis of establishing company-wide policy	4.021	P
2. Requiring environmental awareness training of employees and more specific environmental trainings were applicable	4.000	P
3. Policies on preserving the working/operational environment and external environment such as design or safety set-up protocols and safe codes	4.083	P
4. Environmental partnership. Linkage with other established organization with same environmental conservation objectives	3.896	P
5. Use an accredited program to offset the emissions or wastage generated by company activities	3.792	P
6. Meet or exceed environmental legislations/law that relates to the company	4.063	P
7. Policy on minimization of waste by evaluating operations and ensuring they are efficient as possible	4.083	P
8. Selection and implementation of environment friendly materials to	4.208	P

products and or process services		
9. Actively promote recycling practices both internally and amongst its customers and suppliers	3.521	P
10. Company's do's such as air-condition consumption time scheduling, lighting usage and consumption concerns	4.250	HP
11. Incorporating environmental ideals with company distribution channels as way of wastage reduction, energy efficient use, and responsible supply chain	4.083	P
12. Consider building environmental programs on sustainability issues for the company, the stakeholders and for the community	4.167	P
Grand Weighted Mean	4.014	P

Legend: A	4.21 – 5.00	Highly practiced (HP)
B	3.41 – 4.20	Practiced (P)
C	2.61 – 3.40	Moderately practiced
D	1.81 – 2.60	Slightly practiced (SP)
E	1.00 – 1.80	Not practiced (NP)

The data in the table above indicate that eleven (11) items obtained WMs equivalent to P (practiced). The grand weighted mean for this category is 4.014 (P). The lowest garnered score is for item 9 “Actively promotes recycling practices both internally and amongst its customers and suppliers” (3.521, practiced). Still have plenty for enhancement with regards to respondents-company environmental policy disclosure and reporting.

Table9: Level of Corporate Environmental Reporting Disclosure Practice in Employee Health and Safety

Indicator Statements	WM	DE
1. Provide a safe and healthful workplace for the employees. Reducing or eliminating pollutants, irritants or hazards in the work environment	4.646	HP
2. Meeting health and safety legislation, e.g., first aid skill requirements, dangerous equipment/material, refusal to work because of unsafe conditions	4.646	HP
3. Establishing a safety department/committee that is available always to attend employee needs	4.563	HP
4. Conducting research to improve work safety/implementing devices to improve safety	4.208	HP
5. Provide products and equipment or process services that are safe for use by employees	4.521	HP
6. Providing free or low cost health care for employees	3.833	P
7. Implementing risk reduction drills and or evacuation education. Annual conduction of catastrophe (e.g., earthquake, fire) drills and or calamity orientation	4.083	P
8. Investigate and address employee health and safety incidents. Disclosing accident statistics as a basis of improving processes and controls	4.104	P
9. Foster employee involvement and provide appropriate health and safety education to enhance the ability of employees to work safely and productively	4.188	P
10. Establishing safety management system or outsourcing external service to conduct safety management programs, e.g., inviting speakers, experts	4.292	HP
11. Incorporate employee health and safety in business strategies, plans, reviews and product offerings (insurance, medical check-ups, health cards)	4.333	HP
12. Mandatory and voluntary practices to which the company subscribe that are aimed at protecting their employees	4.292	HP

Grand Weighted Mean			4.309	HP
Legend:	A	4.21 – 5.00	Highly practiced (HP)	
	B	3.41 – 4.20	Practiced (P)	
	C	2.61 – 3.40	Moderately practiced	
	D	1.81 – 2.60	Slightly practiced (SP)	
	E	1.00 – 1.80	Not practiced (NP)	

Table 9 above indicate that eight (8) items obtained WMs equivalent to HP (highly practiced). The grand weighted mean for this area is 4.309 (HP). It clearly shows that listed firms indeed gave importance to their employees as their major asset. Notwithstanding, item six (6) “Providing free or low cost health care for employees “obtained the lowest WM of 3.833 of the 3 WMs equivalent to P (practiced). These indicate a room for enhancement or development of employee benefit programs.

Table 10 on the next page shows that nine (9) items obtained WMs equivalent to HP (highly practiced). The GWM for environmental practices on products, services and customers is 4.33 which is equivalent to highly practice. Publicly accountable companies prioritize products and services quality protocols and more so value customers’ interests that directly influence their earnings.

Table10: Level of Corporate Environmental Reporting Disclosure
Practice in Products, Services and Customers

Indicator Statements	WM	DE
1. Educating or informing customers on developments related to the company’s products, including its packaging, e.g. making containers reusable	4.52	HP
2. Disclosing that products meet applicable safety standards, e.g., WHO, DTI	4.56	HP
3. Conducting safety research on the company’s products/services	4.52	HP
4. Disclosing information on the quality of the firm’s products/services as reflected in prizes/awards received	4.29	HP
5. Stating improved or more sanitary procedures in the processing and preparation of products/services such as quality assurance passed	4.50	HP
6. Disclosing nutritional facts and or wellness in labels or catalogues of products/services	4.08	P
7. Changes in the process of service or design of packaging of products to reduce amount of toxic or harmful materials	4.25	HP
8. Source reduction or waste prevention by reuse of products and materials if applicable	4.33	HP
9. Conducting process audit (service industry), test components with independent laboratories (products) to ensure safe and quality products and services	4.29	HP
10. Designing eco-friendly materials, toxins free and environmental ally products/services	4.46	HP
11. Virtual distribution or online processing of queues for paperless transactions	3.90	P
12. Total quality management is implemented in line with the resources sustainable company practices	4.30	HP

Grand Weighted Mean			4.33	HP
Legend:	A	4.21 – 5.00	Highly practiced (HP)	
	B	3.41 – 4.20	Practiced (P)	
	C	2.61 – 3.40	Moderately practiced	
	D	1.81 – 2.60	Slightly practiced (SP)	
	E	1.00 – 1.80	Not practiced (NP)	

Item 11, obtained the lowest WMs of 3.90 P (practiced, in descriptive equivalence) “Virtual distribution or online processing of queues for paperless transactions” followed by item 6, “Disclosing nutritional facts and or wellness in labels or catalogues of products/services” with 4.08 P (practiced, in descriptive equivalence). This implies enhancement or if not development of system for paperless transactions and method of incorporating pertinent wellness trademark for progress in the area of environmental practices on products, services and customers. Also, this is in line with the stakeholder theory that firm’s success is dependent upon the successful management of all relationships that a firm with its stakeholders. It considers all stakeholders group rights to information about the company regardless of their power to influence company’s financial performance.

Table11: Level of Corporate Environmental Reporting Disclosure Practice in Research and Development

Indicator Statements	WM	DE
1. Having committee in charge in the implementation of waste management	3.896	P
2. Funding on research in renewal technology. Use of natural resources to generate energy	3.583	P
3. Developing strategies regarding pollution controls. Studying problems and creating intervention measures	3.938	P
4. Tracing historical environmental incidents in formulating programs and policy solutions	3.667	P
5. Having ongoing research and development team to continually enhance/improve existing programs and policies	3.875	P
6. Having committee for future estimation for foreseeable liabilities such as hiring experts or independent actuarial if possible	3.792	P
7. Investing on environmental efficient equipment and fixtures as a reduction on waste and means of recycling technology	3.833	P
8. Formulating management conservation approaches to help top management in formulating sustainability policies	3.938	P
9. Environmental education, awareness and application of internal (employees/management) and external (customers/public) users	4.146	P
10. Appropriating budget on environmental expenditure, spending, operational costs, and pollution reduction	3.979	P
11. Financing various study and observation as a tool for management conservation decisions	3.792	P
12. Coordinating with parent company (if a subsidiary) and or other established organization in conducting researches on environmental sustainability issues	4.167	P
Grand Weighted Mean	3.884	P

Legend:	A	4.21 – 5.00	Highly practiced (HP)
	B	3.41 – 4.20	Practiced (P)

C	2.61 – 3.40	Moderately practiced
D	1.81 – 2.60	Slightly practiced (SP)
E	1.00 – 1.80	Not practiced (NP)

Table 12 above denotes levels of corporate environmental practices of the company respondents in the location of environmental disclosure reporting practices area. It revealed a grand weighted mean of 3.978 P. (practiced in descriptive equivalence) Items 6, “Statement of factual information concerning a firm’s pollution activities expressed in quantitative/monetary data in the annual report or public reports” , (3.896) 7, “Expressing qualitative/non-monetary information concerning a firm’s environmental activities in the annual report or public reports” (3.813) and 10, “Formulating separate reports or disclosures rather than the mandatory environmental reporting disclosure in the notes and financial statements of the company”(3.792) garner lowest WMs. Overall, the company respondents have a room for improvement in terms of disclosing and reporting environmental data.

Table 12: Level of Corporate Environmental Reporting Disclosure Practice in Location of Environmental Disclosure

Indicator Statements	WM	DE
1. Operation reviews and discussions on environmental issues located at annual report	3.979	P
2. General environmental information disclosed or discussed in the President’s/Chairman’s statement	3.938	P
3. General environmental information disclosed or discussed in the corporate diary (minutes), periodic meetings and company assembly	3.938	P
4. Environmental concerns, litigations and environmental provisions reflected in the financial statement disclosures	3.917	P
5. Signage of environmental information is observable in the normal business operations	4.167	P
6. Statement of factual information concerning a firm’s pollution activities expressed in quantitative/monetary data in the annual report or public reports	3.896	P
7. Expressing qualitative/non-monetary information concerning a firm’s environmental activities in the annual report or public reports	3.813	P
8. Values of pollution reduction, management sustainability strategy and environmental awareness is reflected in the vision, mission, objectives and goals of the company	4.063	P
9. General or overall environmental expenditure information is included in the master budget or in the aggregate planning of the entity	4.063	P
10. Formulating separate reports or disclosures rather than the mandatory environmental reporting disclosure in the notes and financial statements of the company	3.792	P
11. Details of product/equipment environmental innovation and upgrades	4.083	P
12. Pertinent environmental engagement activities in the company bulletin	4.083	P
Grand Weighted Mean	3.978	P

Legend: A	4.21 – 5.00	Highly practiced (HP)
B	3.41 – 4.20	Practiced (P)

C	2.61 – 3.40	Moderately practiced
D	1.81 – 2.60	Slightly practiced (SP)
E	1.00 – 1.80	Not practiced (NP)

The grand overall weighted means for the eight different areas of corporate environmental reporting disclosure company practices are presented in Table 14 above. The grand overall weighted mean (GOWM) shows the environmental practices level of the company in all areas combines. Additionally, the GOWM is 4.020, equivalent to P (practiced). This indicates a need for enhancement on the practices, especially in the areas of community involvement, energy and research and development. Also, there is a room for improvement to strengthen the environmental practices.

Table13: Level of Corporate Environmental Reporting Disclosure Practice on Other Environmental Information

Indicator Statements	WM	DE
1. Environmental encouragement conservation statements in billing, packaging and or company advertisements, e.g., dissemination by leaflets, brochures	4.208	P
2. News type disclosures that reflect credit to the company with regards to environmental efforts	3.958	P
3. Reporting to group in society other than shareholders and employees on any other form of information that relates to the environmental and social responsibility of the company	3.958	P
4. Giving importance to corporate environmental reporting disclosure practices and highlighting its benefits	4.292	HP
5. Corporate objectives/policies/mission: general disclosure of corporate objectives/policies relating to the environmental responsibility of the company to the various segments of society	4.271	HP
6. Statement expressing factual information concerning firms' pollution activities expressed in quantitative and qualitative terms	4.146	P
7. Statement of opinion or unsupported declaration concerning firm's pollution activities. It includes qualitative information expressed in descriptive terms	3.938	P
8. Counting carbon footprint for emission control or limit consumption capacity for materials/equipment	3.708	P
9. Practicing zero-waste fashion. Engineering materials to be reuse or maximization of resources so that none will be wasted	3.667	P
10. Powering branches or stores using renewable energy	3.333	MP
11. Supporting biodiversity/wildlife conservation through organizations	3.500	P
12. Participating in environmental issues through blogs, news, and social media	4.188	P
Grand Weighted Mean	3.931	P

Legend: A	4.21 – 5.00	Highly practiced (HP)
B	3.41 – 4.20	Practiced (P)
C	2.61 – 3.40	Moderately practiced
D	1.81 – 2.60	Slightly practiced (SP)
E	1.00 – 1.80	Not practiced (NP)

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Community Involvement	5	4	3	2	1
1. pioneering environmental volunteer opportunities through community activities and workshops					
2. Hosting or sponsoring community tree planting and or organic gardening.					
3. Influencing institutions or campus community on beach grooming through coastal cleanups.					
4. Avoiding impact of harmful materials to natural areas by proper disposal and waste management.					
5. Efforts on preservation of native vegetation, repair damage activities, land reclamation or reforestation.					
6. Sponsoring environmental educational conferences, community seminars or art recycling exhibits.					
7. Contributions in terms of cash or art/sculptures to beautify and enhance the community environment.					
8. Donations of cash, products or employees services to support established organizations in environmental activities and events.					
9. Supporting community sustainability development rules on environmental issues and practices.					
10. The entity supports the national and more so local government with regards to environmental campaigns.					
11. The entity informs the society about being environmental steward.					
12. Proving ethical awareness by reacting on environmental hazard incidents.					
Energy	5	4	3	2	1
1. Campaigning conservation of energy in the conduct of business operations by various signage and movement.					
2. Utilizing waste materials for energy production. Recovery of energy by conversion of non-recyclable materials through various processes including thermal and non-thermal technologies.					
3. Implementation of energy saving-programs and companies energy policies.					
4. Energy savings resulting from product recycling. Reuse of substance and or materials to lessen energy consumption.					
5. Increased energy efficiency products in lighting and other equipment.					
6. Energy-saving controls by regular consumption monitoring or having energy consumption audit.					
7. Consider installing solar panels and or other technology as a source of renewable energy.					
8. Supplemental load reduction by reducing equipment energy use. Use only when necessary or by time scheduling.					
9. Upgrading the building envelope by improving insulation and roofing to reduce the effect of heating or cooling and electric loads. Also a way of reducing load to energy consumption.					
10. Opportunities for energy-savings by adjusting ventilation to conform with code requirements or occupant needs.					
11. Taking advantage of free cooling where possible and optimizing distribution efficiency.					
12. Computer energy saving programs such as shutting down computers or hibernation when not in use.					