

APPENDIX A

Demographic profile of members of ENGOs

Criteria		Frequency	Percentage
Mail/personal interview	Personal interview	12	(26.08%)
	Mail	34	(73.92%)
	Total	46	(100%)
Type(members belonged to)	Local	1	(2.2%)
	State	25	(54.3%)
	National	13	(28.3%)
	International	7	(15.2%)
	Total	46	(100%)
Gender	Male	40	(87.0%)
	Female	6	(13.0%)
	Total	46	(100%)
Age (Min = 24 yrs, Max = 70 yrs, M=44.13 yrs, S.D. = 13.896)	0 thru 30	11	(23.9%)
	30 – 40	10	(21.7%)
	40 – 50	14	(30.4%)
	above 50	11	(23.9%)
	Total	46	(100%)
Experience (Min = 1 yr, Max = 40 yrs, M= 9.18 yrs, S.D. = 9.436)	0 thru 10	33	(71.7%)
	11 – 20	8	(17.4%)
	20 thru above	5	(10.9%)
	Total	46	(100%)

APPENDIX B

Demographic profile of managers of corporate

Criteria	Frequency	Percentage	
Company Type	Pharmaceutical	10	22.22%
	Chemical	9	20.00%
	Cement	11	24.44%
	Fertilizers	8	17.78%
	Paper	2	4.44%
	Refinery	5	11.11%
	Total	45	100%
Gender	Male	40	88.9%
	Female	5	11.1%
	Total	45	100%
Department	Audit & Accounts	23	51.1%
	EHS & Human Resource	8	17.8%
	Mkg & Media	6	13.3%
	Production & Quality Control	6	13.3%
	General Administration	2	4.4%
	Total	45	100%
Age (M=38.73 yrs, S.D. = 12..037)	30 to 40	15	33.3%
	0 thru 30	14	31.1%
	40 to 50	10	22.2%
	above 50	6	13.3%
	Total	45	100%
Experience (M=13.24 yrs, S.D. = 9.568)	0 thru 10	21	46.7%
	10 thru 20	12	26.7%
	above 20	12	26.7%
	Total	45	100%

APPENDIX C

ENGOS list (Sample)

SN	ENGOS	State
1	Animal and Environmental Care Org,	Bhopal
2	Centre for Environment Education	Bhopal
3	Centre for Indian Development Studies	Chandigarh
4	IDMA foundation for sustainable development	Chandigarh
5	Society for Eco Friendly Association	Chandigarh
6	Mamta	Chandigarh
7	Varchasav welfare organisation	Himachal Pradesh
8	Centre for sustainable development*	Himachal Pradesh
9	IIFFS	Himachal Pradesh
10	Centre for Research and Development	Kerala
11	Integrated development centre-IDC	Kerala
12	Greenpeace India Society*	Maharashtra
13	ECO needs association*	Maharashtra
14	Centre for environmental education (regional centre)	Maharashtra
15	Action for development and welfare of society and environment*	New Delhi
16	Centre for environmental education	New Delhi
17	Human Rights Commission	New Delhi
18	Paryavaran Welfair Society*	New Delhi
19	Vatavaran*	New Delhi
20	Orissa Environmental Society*	Odisha
21	Animal welfare society of Orissa	Odisha
22	Society for Eco-friendly association*	Punjab
23	City Welfare Society	Punjab
24	International human rights organisation	Punjab
25	Pahal	Punjab
26	Global human service organisation	Punjab
27	Phagwara Environment Organisation*	Punjab
28	Centre for Research in Rural and Industrial Development-CRRID	Punjab
29	People for environment and human rights	Punjab
30	People for Transparency	Punjab
31	Society for Social Development	Uttarakhand
32	Asha Sewa Samiti	Uttarakhand
	* NGOs whose main cause is environment	

APPENDIX D

Companies List (Sample)

SN	Company Name	Industry	Market Cap
1	Grasim Industries Ltd.	Cement	15512.6
2	Ambuja Cements Ltd.	Cement	12009.15
3	A C C Ltd.	Cement	10757.68
4	Ultratech Cement Ltd.	Cement	6430.71
5	Century Textiles & Inds. Ltd.	Cement	3568.58
6	India Cements Ltd.	Cement	2472.82
7	Madras Cements Ltd.	Cement	2124.25
8	Shree Cement Ltd.	Cement	1182.4
9	Dalmia Cement (Bharat) Ltd.	Cement	831.1
10	Birla Corporation Ltd.	Cement	650.7
11	Rain Commodities Ltd.	Cement	405.06
12	Binani Cement Ltd.	Cement	376.43
13	Sun Pharmaceutical Inds. Ltd.	Drugs & pharmaceuticals	26184.03
14	Cipla Ltd.	Drugs & pharmaceuticals	15996.59
15	Ranbaxy Laboratories Ltd.	Drugs & pharmaceuticals	13402.49
16	Glenmark Pharmaceuticals Ltd.	Drugs & pharmaceuticals	11146.7
17	Glaxosmithkline Pharmaceuticals Ltd.	Drugs & pharmaceuticals	9458.53
18	Dr. Reddy'S Laboratories Ltd.	Drugs & pharmaceuticals	8995.75
19	Divi'S Laboratories Ltd.	Drugs & pharmaceuticals	8106.47
20	Piramal Healthcare Ltd.	Drugs & pharmaceuticals	5758.23
21	Lupin Ltd.	Drugs & pharmaceuticals	5303.37
22	Cadila Healthcare Ltd.	Drugs & pharmaceuticals	3640.12
23	Biocon Ltd.	Drugs & pharmaceuticals	3268.59
24	Aventis Pharma Ltd.	Drugs & pharmaceuticals	1864.2
25	Tata Chemicals Ltd.	Fertilisers	5609.79
26	Rashtriya Chemicals & Fertilizers Ltd.	Fertilisers	2631.14
27	Chambal Fertilisers & Chemicals Ltd.	Fertilisers	2307.3
28	Coromandel International Ltd.	Fertilisers	1719.16
29	Gujarat Narmada Valley Fertilizers Co. Ltd.	Fertilisers	1463.76
30	Nagarjuna Fertilizers & Chemicals Ltd.	Fertilisers	1226.88
31	Gujarat State Fertilizers & Chemicals Ltd.	Fertilisers	976.85
32	Zuari Industries Ltd.	Fertilisers	612.79
33	Godrej Industries Ltd.	Chemicals	4384.67
34	Jubilant Organosys Ltd.	Chemicals	3570.97
35	Gujarat Fluorochemicals Ltd.	Chemicals	1556.86

36	India Glycols Ltd.	Chemicals	449.17
37	Sterling Biotech Ltd.	Chemicals	4174.39
38	Pidilite Industries Ltd.	Chemicals	3014.79
39	B O C India Ltd (now Linde India Ltd) .	Chemicals	1258.85
40	Deepak Fertilisers & Petrochemicals Corpn. Ltd.	Chemicals	677.98
41	B A S F India Ltd.	Chemicals	651.22
42	Ballarpur Industries Ltd.	Paper	1407.51
43	Tamil Nadu Newsprint & Papers Ltd.	Paper	554.57
44	Reliance Industries Ltd.	Refinery	268448
45	Indian Oil Corpn. Ltd.	Refinery	48507.19
46	Essar Oil Ltd.	Refinery	18012.23
47	Bharat Petroleum Corpn. Ltd.	Refinery	12396.59
48	Mangalore Refinery & Petrochemicals Ltd.	Refinery	9852.07
49	Hindustan Petroleum Corpn. Ltd.	Refinery	8086.34
50	Chennai Petroleum Corpn. Ltd.	Refinery	3160.56

APPENDIX E

Paired Sample t-test between PVS (sub scale 1 or dimension 1) and conceptual clarity responses

Group Statistics

Criteria		Mean	N	Std. Dev.	Std. Error of Mean
Pair 1	mean of scale 1 for paired t test analysis with clarity	4.3160	45	0.50138	0.07474
	mean of clarity for paired t test analysis with scale 1 mean	3.8444	45	1.02149	0.15227

Paired Samples Correlations

Criteria	N	Correlation	Sig.
Pair 1 mean of scale 1 for paired t test analysis with clarity & mean of clarity for paired t test analysis with scale 1 mean	45	-.035	0.820

Paired Samples t-test

Criteria		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	mean of scale 1 for paired t test analysis with clarity - mean of clarity for paired t test analysis with scale 1 mean	0.4716	1.15352	0.17196	0.1250	0.8182	2.743	44	0.009

APPENDIX F

Two independent group t-test (members of ENGOs and Managers) on ‘Relevance’ of disclosure variables

Group Statistics

Criteria	Groups	N	Mean	Std. Deviation	Std. Error Mean
Mean of overall relevance computed	ENGOs	46	3.6777	0.67020	0.09882
	MGRS	45	3.8915	0.51434	0.07667

Independent Samples Test

t-test for Equality of Means

		Levene's Test for Equality of Variances		t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
		F	Sig.						Lower	Upper
mean of overall relevance computed	Equal variances assumed	6.437	0.013	-1.704	89	0.092	-.2138	0.12543	-.46299	0.03548
	Equal variances not assumed			-1.709	84.260	0.091	-.2138	-.12507	-.46246	0.03496

APPENDIC G

Two independent group t-test (members of ENGOs and Managers) on ‘Sufficiency’ of disclosure variables

Group Statistics

	Groups	N	Mean	Std. Deviation	Std. Error Mean
sufficiency response single answer	ENGOs	46	2.5870	1.06617	.15720
	MGRS	45	3.4222	1.07638	.16046

Independent Samples Test

t-test for Equality of Means

		Levene's Test for Equality of Variances		t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
		F	Sig.						Lower	Upper
sufficiency response single answer	Equal variances assumed	.018	.895	-3.719	89	.000	-.8353	.22460	-1.28155	-.38898
	Equal variances not assumed			-3.718	88.910	.000	-.8353	.22463	-1.28160	-.38893

APPENDIX H

Paired t-test between six pairs of four dimensions

Pairs of Dimensions		Mean	N	Std. Deviation	t-value	Significant Difference
Pair 1	PVS-Dimension 1	4.32	45	0.823	3.83*	Present
	EID-Dimension 2	3.48	45	1.215		
Pair 2	PVS-Dimension 1	4.32	45	0.823	1.68*	Not Present
	EAI-Dimension 3	3.98	45	1.080		
Pair 3	PVS-Dimension 1	4.32	45	0.823	4.15*	Present
	ENGOS-Dimension 4	3.44	45	1.164		
Pair 4	EID-Dimension 2	3.48	45	1.215	2.07*	Present
	EAI-Dimension 3	3.98	45	1.080		
Pair 5	EID-Dimension 2	3.48	45	1.215	0.16*	Not Present
	ENGOS-Dimension 4	3.44	45	1.164		
Pair 6	EAI-Dimension 3	3.98	45	1.080	2.28*	Present
	ENGOS-Dimension 4	3.44	45	1.164		
(* at 5% confidence level compared against t-table value of 1.96)						

APPENDIX I

QUESTIONNAIRE RELATING TO CORPORATE MANAGERS

CORPORATE VIEWPOINTS ON ENVIRONMENTAL ACCOUNTABILITY AND DISCLOSURES

The companies are now getting more and more green/sustainable in their operations. The role of corporate managers in an organization is substantial in making this happen. The objective of the present study is to understand the perceptions and role of corporate managers/organizations' towards environmental accountability issues. "Once disseminated the information should reach the intended users" is desired by the organization when they publish the information held by them regarding their activities. Corporate world is increasingly adopting International standards like GRI etc. But in Indian scenario, where the users of corporate information are less knowledgeable as compared to western counterparts there is a need to assess whether there is any information gap between the expectations of the preparers of information and the users of such information. Or how can the standard be adjusted to Indian scenario. The present study wishes to fathom this gap, in regard to environmental related information, so that whatever information regarding environmental activities is presented by corporate in fulfillment of environmental motives is relevant and sufficient for the intended users. In this regard support from the corporate side is desired earnestly. The information filled in by the respondents in these questionnaires would be kept confidential. The output of the survey in a condensed form would be submitted to the university and may be published.

Kindly, note that the questionnaire is prepared in general to serve all the constituents of Indian corporate sector who may or may not be following international standards of information disclosures so please bear.

Company Type/Name : _____

Name (optional) : _____

Age : _____

Gender : _____

Designation : _____

Department : _____

Years of Experience : _____

1. Environment issues are receiving much attention now. From your perspective, kindly indicate your opinion on the following statements. Your true and fair view is highly desired.

(Kindly use the five point response scale from Strongly Agree to Strongly Disagree and select ✓ appropriate column in each row)

	Statements	Strongly Agree	Prob. Agree	Neutral	Prob. Disagree	Strongly Disagree
1	It is enjoyable to work for an organisation that cares for the environment around them					
2	I feel green concerns are a part of personal value system of employee/managers in our concerns					
3	My organisation wouldn't mind supporting green concerns at any cost					
4	My organisation balances natural environment with other stakeholders demands					
5	Our employees are motivated if their achievements are measured with green targets					
6	My organisation does not cause environmental harm					
7	I feel companies are answerable if they harm the environment around them					
8	Environment information produced in our corporate reports is sufficient to meet the needs of users					
9	I feel international pressure has resulted in increased reporting on environmental issues					
10	I feel strict governmental rules cannot make organizations disclose more					
11	I feel high disclosures will attract unrequired media attention					
12	I feel voluntary environment information disclosures present a favourable picture of the organisation					
13	A financially weak company will disclose less					
14	Corporate information disclosure depends on power of stakeholders					
15	It is the financing needs that directs high disclosures					
16	Firms which have superior future earnings expectation disclose more					
17	Adoption of environmental management practices promotes the image of the company in the market					
18	Environmental policies impact sales and profitability in the market positively					
19	Environment information disclosure can play a leading role in greening of corporate					
20	Our most important target audience is NGOs					
21	NGOs use corporate information					
22	Having easy access to information about green activities of my company encourages involvement of stakeholders in our organisation					

23	Environmentally sensible policies and strategies can be used to beat competition					
24	Environmentally sound actions influence the share prices as investors welcome such activities					
25	Cleaner environment policies promote employees morale which increases productivity					

2. Corporate environmental accountability is understood to mean “**Expectation that corporate will conduct its operations in environmentally sound manner and explain them publicly**”. Do you agree with this statement: **(Circle appropriate number)**

<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
<i>To a great extent</i>	<i>></i>	<i>Agree</i>	<i>></i>	<i>To a lesser extent</i>

3. What do you think Environmental Accountability and Disclosures in **our Industry** in India is highly dependent on:- (Kindly select **One** or **More** as applicable)

- Depends on time availability sometimes
- Depends on industry norms
- Depends on shareholders demands
- Depends on legal regulations
- Depends on personal criteria
- Depends on stakeholders demand

4. What kind of information do you think readers of corporate information generally desire from corporate disclosures? *(Kindly select ✓ appropriate column in each row)*

Report on Topics	To a larger extent	To some extent	Somewhat	To a lesser extent	No
Operational activities					
Profits					
Occupational health and safety					
Competitive position and strategies					
Future outlook					
Environment related information					

6. In your opinion, what is the proportion of **Mandatory (M)** and **Voluntary (V)** disclosure in the total environmental disclosures in your industry? **(Kindly select ✓ appropriate column)**

	<i>Mandatory disclosure is more (M > V)</i>	<i>Voluntary disclosure is more (V > M)</i>	<i>Both are same (approximately) (M = V)</i>
Proportion of Mandatory (M) and Voluntary (V)			

7. In your opinion, in India, which of the following can improve the environmental disclosures further? (Kindly select ✓ appropriate column in both the rows)

	Definitely Yes	Probably Yes	May or may not	Probably not	Not at all
Only Increase in “Mandatory” disclosures to the Govt					
Only Voluntary efforts of corporate					

8. In your opinion, which of the following nearly explains the purpose of voluntary corporate environmental accountability and disclosure? **The respondent would indicate corporate motives on a five point scale (Note that VN-Very Nearly, DM- Distant motive). (Circle the appropriate number)**

S. No.	Statement	Very Nearly	>	>	>	Distant Motive
1	Employee awareness	1	2	3	4	5
2	Environment problems identification	1	2	3	4	5
3	Ethical duty	1	2	3	4	5
4	Recognizing the Stakeholders’ right to information	1	2	3	4	5
5	Regulations Compliance	1	2	3	4	5
6	Handling future liability/risk	1	2	3	4	5
7	Gaining support of stakeholders	1	2	3	4	5
8	Media image	1	2	3	4	5
9	Internationalisation	1	2	3	4	5

9. In your opinion, what are the main hurdles within an organization which need special assistance? Please rank on a scale of 1 to 5 on the basis of strength of particular contention. (Note that 1-Definitely Yes, 2-Probably Yes, 3-Neutral, 4-Probably No, 5-Definitely No)

S. No.	Statement	Def. Yes	Prob. Yes	Y/N	Prob. No	Def. No
1	Understanding the environmental consequences associated with the company’s activity	1	2	3	4	5
2	Drafting environment policy	1	2	3	4	5
3	Setting of plans and action programmes to meet the set objectives in the policy	1	2	3	4	5
4	Implementation of these plans and programmes	1	2	3	4	5
5	Internal monitoring of environmental performance	1	2	3	4	5
6	Regulation compliance	1	2	3	4	5
7	Managing negative attitude or company culture of resistance to change	1	2	3	4	5
8	Difficulty in maintaining continual improvement	1	2	3	4	5
9	Understanding the economic benefits of adopting environment compliance	1	2	3	4	5
10	Environment Accounting	1	2	3	4	5

10. Which of the following can considerably improve voluntary Environmental Accountability and disclosures? (Note that **HP** = Highest Potential, **LP** = Lowest Potential)

S.No.	Statement	HP	>	>	>	LP
For the industry						
1	Tax relief, funding and other governmental environmental promotion schemes	1	2	3	4	5
2	Corporate Environmental Ratings	1	2	3	4	5
3	Punitive actions by environmental agencies against defaulters	1	2	3	4	5
4	Media exposure of defaulting companies	1	2	3	4	5
5	Compulsory adoption of ISO 14001 (EMS)	1	2	3	4	5
6	Levy of Environmental taxes	1	2	3	4	5
7	Stronger ENGOs force	1	2	3	4	5
8	GRI to be made compulsory	1	2	3	4	5
For our company						
1	Top management support	1	2	3	4	5
2	Written environmental policy statement	1	2	3	4	5
3	Higher and active involvement of ENGOs in routine environmental decision making	1	2	3	4	5
4	Performance evaluation and rewarding of employees on environmental benchmarks	1	2	3	4	5
5	Undertaking environmental issues on routine decision making	1	2	3	4	5

11. Do you receive request for Environment Information from Environmental NGOs (ENGOs) in your locality or existing in other place? (**Kindly select ✓ appropriate box**)

- Yes, Frequently
 Yes, occasionally
 Never

12. If yes, How soon do you send the responses? (**Kindly select ✓ appropriate column**)

On the same day	Within a few days	Within a month	After a month	Ignore it

13. Do they give any support to companies that disclose all or any of their environmental activities? (**Kindly select ✓ appropriate box**)

- Yes
 No

14. Do they provide any valuable suggestion for the management of environmental activities? (**Kindly select ✓ appropriate box**)

- Yes
 No

15. Do you think ENGOs actively participate in environmental issues of the corporates? (**Kindly select ✓ appropriate box**)

- Yes
 No

16. Do you think that environment information provided in various reports like annual report, environmental report or sustainability report is read by ENGOs?
(Kindly select ✓ appropriate box)

Yes

No

17. Companies now-a-days are coming up with reports as per international standards, kindly express what you feel as to the RELEVANCE OF THE VARIOUS CONTENTS OF DISCLOSURES from the viewpoint of intended users. *Participants would respond on a scale of 1 (Highly Relevant) to 5 (Highly Irrelevant) with 3 (as RELEVANT) as the midpoint)*

S.No.	ITEMS OF DISCLOSURE	HR	>	>	>	HIR
1	Written Environment Policy	1	2	3	4	5
2	Status of Emergency Management	1	2	3	4	5
3	Environmental Risks	1	2	3	4	5
4	Breaches of Environmental standards	1	2	3	4	5
5	Complaints, penalties and fines	1	2	3	4	5
6	Media Reports	1	2	3	4	5
7	Green Strategies and benefits to community	1	2	3	4	5
8	EMS installed and benefits realized	1	2	3	4	5
9	Life cycle analysis and involvement of suppliers and customers	1	2	3	4	5
10	Research expenses on environment	1	2	3	4	5
11	Contributions to bio-diversity and carbon emissions	1	2	3	4	5
12	Information on stakeholders' involvement	1	2	3	4	5
13	Environmental expenditure and its impact on results	1	2	3	4	5
14	Efficiency achieved in inputs, recycle, impact on biodiversity	1	2	3	4	5
15	Details of energy sources utilised and efficiency achieved	1	2	3	4	5
16	Details of outputs in terms of emissions, discharges and its impact on greenhouse gases	1	2	3	4	5
17	Statistics of each department published in green terms	1	2	3	4	5

18. The information though relevant (in conformance with GRI or other standards) may still be **sufficient or insufficient** to the Environmental stakeholders. What or where do you think is the room for improvement in Indian context. **Participants are required to respond on a scale of 1 (Highly Insufficient) to 5 (Highly Sufficient) with 3 (Just Sufficient) as the midpoint.**

S.No.	ITEMS OF DISCLOSURE	HI	>	>	>	HS
1	Written Environment Policy	1	2	3	4	5
2	Status of Emergency Management	1	2	3	4	5
3	Environmental Risks	1	2	3	4	5
4	Breaches of Environmental standards	1	2	3	4	5
5	Complaints, penalties and fines	1	2	3	4	5
6	Media Reports	1	2	3	4	5
7	Green Strategies and benefits to community	1	2	3	4	5
8	EMS installed and benefits realized	1	2	3	4	5
9	Life cycle analysis and involvement of suppliers and customers	1	2	3	4	5
10	Research expenses on environment	1	2	3	4	5
11	Contributions to bio-diversity and carbon emissions	1	2	3	4	5
12	Information on stakeholders' involvement	1	2	3	4	5
13	Environmental expenditure and its impact on results	1	2	3	4	5
14	Efficiency achieved in inputs, recycle, impact on biodiversity	1	2	3	4	5
15	Details of energy sources utilised and efficiency achieved	1	2	3	4	5
16	Details of outputs in terms of emissions, discharges and its impact on greenhouse gases	1	2	3	4	5
17	Statistics of each department published in green terms	1	2	3	4	5

19. Kindly suggest the place and type of above disclosure related to environmental information as would benefit Indian users of such information on points of accessibility and comparability.

(Select any ONE from Section-A and ONE from Section-B)

Section A - Place of disclosure		Kindly ✓ ONE
1	Disclosure in annual report	
2	Disclosure in footnotes to annual report only	
3	Disclosure as a separate report (GRI or else) (published or on web) only	
4	Disclosure in annual report and separate report (published or on web)	
Section B - Type of disclosure		Kindly ✓ ONE
1	Detail narrative in paragraphs only	
2	Detail narrative with monetary facts of current year	
3	Monetary facts in detail and comparison with previous years	
4	Comparative monetary details and future prospects	

20. Kindly select the area in which your company conducts environmental audits. (Kindly ✓ appropriate column)

SN	Audit on	More than once a year	Annually	Sometimes	Never
1	Compliance with environmental laws and reporting requirements				
2	Compliance with company environmental policies				
3	Audit of Environmental management Systems				
4	Audit of treatment, storage, or disposal of hazardous waste				
5	Audit of Pollution prevention or waste minimization programs				
6	Audit of environmental liabilities				
7	Audit of Environmental risks				

21. For each type of environmental audit that your company conducts, is the audit performed by external or internal personnel, or a combination thereof? Please check the most appropriate response for each type of audit conducted by your company. (Kindly ✓ appropriate column)

SN	Audit on	Primarily External Personnel	Primarily Internal Personnel	Both Internal and External Personnel
1	Compliance with environmental laws and reporting requirements			
2	Compliance with company environmental policies and procedures			
3	Audit of Environmental management Systems			
4	Company's programs or facilities for the treatment, storage, or disposal of hazardous waste			
5	Pollution prevention or waste minimization programs			
6	Audit of accounting for environmental liabilities			
7	Audit of environmental risks			

22. Does your audit expresses opinions as to being “*True and fair*” on the following:

	<i>Auditing comments on various aspects</i>	Yes	Some what	No
1	Environment management system in place	1	2	3
2	Adequacy of disclosure of environment information	1	2	3
3	Errors in disclosure	1	2	3
4	Unreported pollutants and environmental fraud committed	1	2	3
5	Non compliance with environmental legislations	1	2	3

Thanks for sparing your valuable time. This will go a long way in producing a good PhD work

APPENDIX J

QUESTIONNAIRE RELATING TO MEMBERS OF ENVIRONMENTAL NGOS

ENVIRONMENTAL NGOS VIEWPOINTS ON CORPORATE ENVIRONMENTAL ACCOUNTABILITY AND DISCLOSURES

Corporates now-a-days disclose a wide variety of environmental information in their reports. The questionnaire addresses the question of sufficiency and relevancy of these current Environmental Disclosure information items from the perspective of Environmental NGOs which are assuming a much more impressive role as a stakeholder. The result could help in ironing out differences and in bridging the gap between what information is sought by NGOs and what is voluntarily presented by corporates. The output of the questionnaire would determine the type of information that should be included in environmental reports. The information filled in by the respondents in these questionnaires would be kept confidential. The output of the survey in a condensed form would be submitted (PhD thesis) to the university and may be published.

Name : _____

Individual/Organizational member : _____

Local/State/National/International : _____

Age : _____

Experience : _____

Designation : _____

1. Do you think Environmental NGOs (ENGOS) play a major role in influencing any company to undertake environmental initiatives?

- Yes
- No
- Can't Say

2. Do you send request for Environment Information from corporates in your locality or existing in other place?

- Yes, Frequently
- Yes, Occasionally
- Never

3. How soon do you receive the responses? Please

<i>On the same day</i>	<i>Within a few days</i>	<i>Within a month</i>	<i>After a month</i>	<i>Never</i>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

4. Do you give any support to companies that disclose all or any of their environmental activities?

Yes

No

5. Do you think ENGOs should be involved in corporate decision making on environmental issues?

Yes

No

6. Do you think activities of ENGOs against erring companies like direct lobby/expose/report on/campaign against, etc., are extremely essential to correct environmental misdoings of corporates?

Yes

No

7. Do you think improved environmental disclosures can help a corporation gain support of stakeholders for their survival?

Yes

No

8. Kindly express your views on the relevancy of following contents of disclosure relating to environment as disclosed by corporates. Participants would respond on a scale of 1 (*Highly Relevant*) to 5 (*Highly Irrelevant*) with 3 (*Neutral*) as the midpoint

SN	ITEMS OF DISCLOSURE					
1	Written Environment Policy	1	2	3	4	5
2	Status of Emergency Management	1	2	3	4	5
3	Environmental Risks	1	2	3	4	5
4	Breaches of Environmental standards	1	2	3	4	5
5	Complaints, penalties and fines	1	2	3	4	5
6	Media Reports	1	2	3	4	5
7	Green Strategies and benefits to community	1	2	3	4	5
8	EMS installed and benefits realized	1	2	3	4	5
9	Life cycle analysis and involvement of suppliers and customers	1	2	3	4	5
10	Research expenses on environment	1	2	3	4	5
11	Contributions to bio-diversity and carbon emissions	1	2	3	4	5
12	Information on stakeholders' involvement	1	2	3	4	5
13	Environmental expenditure and its impact on results	1	2	3	4	5
14	Efficiency achieved in inputs, recycle, impact on biodiversity	1	2	3	4	5
15	Details of energy sources utilised and efficiency achieved	1	2	3	4	5
16	Details of outputs in terms of emissions, discharges and its impact on greenhouse gases	1	2	3	4	5
17	Statistics of each department published in green terms	1	2	3	4	5

9. Participants are required to respond on a scale of 1 (*Highly Insufficient*) to 5 (*Highly Sufficient*) with 3 (*Neutral*) as the midpoint, to rank their opinion of the sufficiency or insufficiency of above Environmental disclosures to fulfill the needs of ENGOs. (As the information supplied may be relevant but can be highly insufficient in terms of quantum of information presented)

SN	ITEMS OF DISCLOSURE					
1	Written Environment Policy	1	2	3	4	5
2	Status of Emergency Management	1	2	3	4	5
3	Environmental Risks	1	2	3	4	5
4	Breaches of Environmental standards	1	2	3	4	5
5	Complaints, penalties and fines	1	2	3	4	5
6	Media Reports	1	2	3	4	5
7	Green Strategies and benefits to community	1	2	3	4	5
8	EMS installed and benefits realized	1	2	3	4	5
9	Life cycle analysis and involvement of suppliers and customers	1	2	3	4	5
10	Research expenses on environment	1	2	3	4	5
11	Contributions to bio-diversity and carbon emissions	1	2	3	4	5
12	Information on stakeholders' involvement	1	2	3	4	5
13	Environmental expenditure and its impact on results	1	2	3	4	5
14	Efficiency achieved in inputs, recycle, impact on biodiversity	1	2	3	4	5
15	Details of energy sources utilised and efficiency achieved	1	2	3	4	5
16	Details of outputs in terms of emissions, discharges and its impact on greenhouse gases	1	2	3	4	5
17	Statistics of each department published in green terms	1	2	3	4	5

10. In your opinion, what are the other purposes of environment information disclosure apart from apparent concern for environment? (Note that 1=Strongly Agree 2=Agree, 3=Neutral, 4= Disagree, 5=Strongly Disagree)

SN	STATEMENT	SA	A	N	D	SD
1.	To raise environmental awareness among employees, community and stakeholders	1	2	3	4	5
2.	Protection of environment being an ethical duty as covered under corporate social responsibility	1	2	3	4	5
3	Serving stakeholders' right to information and concerns for community	1	2	3	4	5
4	Complying with environment regulations for preparing documentary evidence	1	2	3	4	5
5	Safeguarding against probable liabilities like legal actions for violations	1	2	3	4	5
6	Creating an image of being environmentally active to influence public image	1	2	3	4	5
7	As a reaction to governmental or public pressure to avoid expected future and more stringent regulations	1	2	3	4	5

11. In your opinion, what are the reasons of non disclosure or partial disclosure of environment information? Please indicate on the basis of ranking 1-6 (1 being the highest probable reason and 6 being the least probable reason)

Lack of incentives to record in detail environmental liabilities and assets

- Lack of training to measure environmental costs and liabilities
- Lack of general interest on industry side
- Lack of explicit guidance
- Lack of proper scrutiny
- Lack of stakeholders pressure (ie investors, NGOs, consumers etc)

12. What should be done to improve voluntary environmental performance of corporates?
(Note that SA=Strongly Agree A=Agree, N=Neutral, D= Disagree, SD=Strongly Disagree)

SN	STATEMENT	SA	A	N	D	SD
External factors						
1	Tax relief, funding and other governmental environmental promotion schemes	1	2	3	4	5
2	Corporate Environmental Ratings	1	2	3	4	5
3	Punitive actions by environmental agencies against defaulters	1	2	3	4	5
4	Media exposure of defaulting companies	1	2	3	4	5
5	Compulsory adoption of ISO 14001 for Environmental Management Systems	1	2	3	4	5
6	Levy of Environmental taxes	1	2	3	4	5
7	Stronger ENGOs force	1	2	3	4	5
8	GRI to be made compulsory	1	2	3	4	5
Internal factors						
1	Top management support	1	2	3	4	5
2	Written environmental policy statement	1	2	3	4	5
3	Higher and active involvement of ENGOs in routine environmental decision making	1	2	3	4	5
4	Performance evaluation and rewarding of employees on environmental benchmarks	1	2	3	4	5
5	Undertaking environmental issues on routine decision making	1	2	3	4	5

13. Kindly express your opinions on the necessity of environment audit and the amount and type of activities that environment auditor should perform to increase the credibility of the environment information disclosed. *(Note that 1=Strongly Agree 2=Agree, 3=Neutral, 4= Disagree, 5=Strongly Disagree)*

SN	STATEMENT	SA	A	N	D	SD
1.	Internal Environmental Audits be made mandatory	1	2	3	4	5
2.	Corporation's environmental performance should be subject to independent verification by a government authority	1	2	3	4	5
3	Environmental audit should provide opinion on environment management system in place	1	2	3	4	5
4	Environmental audit should state on adequacy of disclosure of environment information	1	2	3	4	5
5	Environmental audit should detect errors and deficiencies in disclosure and internal control system	1	2	3	4	5
6	It should detect unreported pollutants and environmental fraud committed	1	2	3	4	5
7	It should disclose non compliance with environmental legislations	1	2	3	4	5

Thank you for sparing your valuable time in filling up the questionnaire. It will go a big way in producing good research work.