

The Impact of the Environment Management Act on the Accountability of Companies in Fiji

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Abstract

Purpose – This study seeks to explore the impact of the Environment Management Act (2005) on the accountability of three companies in Fiji.

Design/methodology/approach – The study uses a multi-case study approach based on three subsidiaries of a conglomerate. Data collected for the study included semi-structured interviews with accountants, internal auditors and environmental, document reviews and content analysis of annual reports and websites of the respective companies.

Findings – The findings suggest that the Environment Management Act (2005) is having some effect in terms of engendering accountability in the companies case studied. Further evidence suggests that while this increased accountability has led to disclosures in annual reports and websites; these disclosures are minimal at best and the primary groups of stakeholders these disclosures are addressing are the government regulatory authorities.

Practical/Policy implications – The study provides policy implications on how environmental legislations could be designed to improve the accountability of commercial entities in developing economies. The experience and issues highlighted are also useful to other developing economies who are contemplating developing their own environmental legislations.

Originality/value – This paper is one of the few papers that explore the impact of environmental legislations on accountability in a developing economy context.

Keywords Environmental Legislation, Environment Management Act, Sustainability, Developing Economy, Accountability, Pacific, Fiji

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