

SUMMARY

**THE AWARENESS LEVEL OF DIFFERENT STAKEHOLDER GROUPS AND THEIR
WILLINGNESS TO SUPPORT CORPORATE ENVIRONMENTAL REPORTING
IN SOUTH AFRICA**

by

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The aim of the study was to assess the awareness level of individuals belonging to various corporate stakeholder groups regarding the implications of environmental issues for corporations. Furthermore, the aim was to establish the willingness of these individuals to support more comprehensive corporate environmental reporting. Based on the study, recommendations for action by the accounting profession and government are made. Recommendations regarding minimum requirements for environmental reporting are also made.

The research consisted of a literature review and an empirical study. The literature study concentrate on reasons for and against environmental reporting as well as on establishing the types of environmental reporting suggested or found in practice.

The survey covered the preparers of annual financial statements, their auditors and their users. It was found that all three groups were not very familiar with environmental implications, but that they would all welcome more environmental reporting. Users were in many cases more positive about environmental disclosures than the other two groups. Their views are regarded as important because of their information rights based on the accountability of corporate management.

The conclusion was drawn that environmental reporting should be made compulsory. If this is not done, it will remain partial and not much more than a public relations exercise.

Minimum requirements for legislation or rules to make environmental reporting compulsory are recommended.

OPSOMMING

**DIE VLAK VAN BEWUSTHEID VAN VERSKILLENDE BELANGEGROEPE EN HULLE
BEREIDHEID OM KORPORATIEWE OMGEWINGS VERSLAGDOENING IN SUID AFRIKA TE
ONDERSTEUN**

deur

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Die doel van die studie was om die vlak van bewustheid van individue van verskillende korporatiewe belangegroepes in verband met die implikasies van omgewingsaangeleenthede vir korporasies te bepaal. Verder was die doel om dieselfde individue se gewilligheid te bepaal om meer omvattende korporatiewe omgewings verslagdoening te steun. Aanbevelings vir uitvoering deur die rekeningkundige profesie en die regering word gemaak gebaseer op die studie. Aanbevelings word ook gemaak oor minimum vereistes vir omgewings verslagdoening.

Die navorsing bestaan uit 'n oorsig oor relevante literatuur en 'n empiriese studie. Die literatuurstudie lê klem op die redes vir en teen omgewings verslagdoening asook op die bepaling van tipes omgewings verslagdoening wat voorgestel word of in die praktyk voorkom.

Die studie het die persone wat finansiële jaarstate opstel, ouditeer en gebruik ingesluit. Daar is gevind dat al drie groepe nie baie kundig was in verband met omgewings implikasies nie, maar dat hulle almal meer omgewings verslagdoening sal verwelkom. Gebruikers was in baie gevalle meer positief oor omgewings verslagdoening as persone in die ander twee groepe. Hulle beskouing word belangrik geag omdat hulle die reg het op inligting gebaseer op die rentmeesterskap van korporatiewe bestuur.

Die gevolgtrekking is gemaak dat omgewings verslagdoening verpligtend gemaak moet word anders sal dit sydig bly en die geloofwaardigheid van 'n openbare betrekkinge oefening hê.

Minimum vereistes vir wetgewing of reëls om omgewings verslagdoening verpligtend te maak word aanbeveel.