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THE CONTRIBUTION OF THE ENVIRONMENTAL MANAGEMENT SYSTEMS TO ENSURING ENVIRONMENTAL REPORTING

Ionel Alin IENCIU *
Babe-Bolyai University of Cluj Napoca, Romania

Abstract. The present study highlights an empirical analysis on how environmental management systems might explain the level of environmental reporting for a sample of 64 companies listed at Bucharest Stock Exchange. The variables (environmental management systems and environmental reporting) were collected from 2010 annual reports and company's websites. We conclude that entities which implementes environmental management systems become capable to measure manage and report more efficiently their environmental performance and are able to communicate to the stakeholders their efforts towards the reduction of pollution. In the case of entities listed at the Bucharest Stock Exchange, the existence of environmental management systems holding the ISO 14001 certification, determines the entities to report voluntarily information related to their environmental performance.

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* Corresponding author. Adress: Babe -Bolyai University, Faculty of Economics and Business Administration, 58-60 Teodor Mihali Street, 400591 Cluj-Napoca, Romania, Tel: 0040745249709, E-mail : alin.ienciu@econ.ubbcluj.ro