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The development of environmental management systems and corporate responsibility reporting in NZ, UK and USA

A thesis presented in partial fulfilment of the requirements for the degree of

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Abstract

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The study reviews the initiation and development of environmental management systems (EMSs) and how EMS and corporate responsibility (CR) reporting developed over time in New Zealand, the United Kingdom (UK) and the United States of America (USA). Comparing the three countries provides New Zealand with a global perspective to identify if northern hemisphere countries have better systems. The study has two aims:

1. To compare and contrast the initiation and development of EMSs and CR reporting in New Zealand, the UK and the USA; and
2. To suggest strategies New Zealand's government and businesses could use to improve EMS and CR reporting systems, and thereby strengthen the country's business environmental performance.

The scope of the thesis is the urban corporate and manufacturing sectors; the timeframe is from the mid-twentieth century to the present. Scholarly journal and media articles, industry publications and reference books used for the research were accessed via the ProQuest database, Massey University online library, the New York Public Library and Google.

Results show that there has not been a clear and consistent pattern of EMS development in each study country, but each country has been a leader and innovator at different stages. An initial scan suggested that New Zealand has lower ISO 14001 certification numbers and CR reporting rates than the UK and USA. When examined more closely, results show that New Zealand's ISO 14001 certification intensity (rather than raw numbers) is actually higher than the USA, although New Zealand and the USA both lag behind the UK. Results also show that CR reporting is now completely mainstream business practice worldwide. Despite this, New Zealand's CR reporting is limited; unlike the other two study countries, this form of reporting is not legislated.

Conclusions were that economic instruments in the UK and USA are shown to be an effective way to incentivise clean business practices and increase EMS uptake. Multinational companies increasingly scrutinize suppliers' environmental credentials, which will impact New Zealand's SMEs more into the future. ISO 14001 is a necessary universal tool to remain relevant in today's global economy, which may incentivise higher uptake among New Zealand's export businesses.

It was recommended that New Zealand's government form a legislative requirement for CR reporting, and firms should be encouraged to look to organizations such as the NZ Sustainable Business Council, the Global Reporting Initiative and the International Integrated Reporting Council for guidance on CR reporting.

Key words: ISO 14001, environmental management, environmental management systems, corporate responsibility reporting, New Zealand, UK, USA,

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