

ENVIRONMENTALISM AND NGO ACCOUNTABILITY

ADVANCES IN ENVIRONMENTAL ACCOUNTING & MANAGEMENT

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ENVIRONMENTALISM AND NGO ACCOUNTABILITY

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LIST OF ABBREVIATIONS

AccountAbility	Institute for Social and Ethical Accountability
ACUI	Africa Clean Up Initiative
CBO	Community-based Organisations
CSR	Corporate Social Responsibility
CSRO	Corporate Social Responsibility Officer
ENGO	Environmental NGO
EPR	Extended Producer Responsibility
ESG	Environmental Social Governance
FBRA	Food and Beverage Recycling Alliance
FCDA	Fairclough's Critical Discourse Analysis
FEPA	Federal Environmental Protection Agency
FTSE 100	Financial Times Stock Exchange 100
GHG	Greenhouse gas
GRI	Global Reporting Initiative
IBEX 35	Índice Bursátil Español 35 (Spanish Exchange Index)
IIRC	International Integrated Reporting Council
JATAM	Jaringan Anti Tambang (the Anti-Mining Advocacy Network)
KPA	Konsorsium Pembaruan Agraria (Consortium for Agrarian Reform)
LAKIP	Laporan Kinerja Instansi Pemerintah (Government Agencies' Performance Accountability Report)
MNC	Multinational Companies
NESREA	National Environmental Standards and Regulations Enforcement Agency
NGDO	Nongovernmental development organisations
NGO	Nongovernmental organisations
NPM	New Public Management
PRO	Producer Responsible Organisations
PWC	Price Waterhouse Coopers
SAKIP	Sistem Akuntabilitas Kinerja Instansi Pemerintah (Accountability System of Governmental Agencies' Performance)
SASB	Sustainability Accounting Standards Board

SENGO	Socioenvironmental Nongovernmental Organisations
SSA	Sub-Saharan Africa
UNCTAD	United Nations Conference on Trade and Development
UNGC	United Nations Global Compact
WALHI	Wahana Lingkungan Hidup Indonesia (Indonesian Forum for Environment)
WCED	World Commission on Environment and Development

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PREFACE

Environmentalism is an increasing concern of the nongovernmental organisation (NGO) arising from the strategic partnership that they provide for their governmental counterparts. Environmental rights are broad in terms of philosophy, ideology and social movement, such that the cooperation between governmental and NGO is fast becoming a necessity. It is increasingly becoming a reality that the natural environment and its continuous health must be protected and improved upon. The natural environment, which includes living things other than humans, deserves to be considered and should shape the morality of political, economic and social policies.

Accordingly, countries across the world are dealing with the environmental, social and economic impacts of rapid population growth, development and natural resource constraints. Consequently, there is an ongoing partnering with strong NGOs and environmental NGOs (ENGOS), communities and other institutions in dealing with these issues more successfully (Al Mubarak & Alam, 2012). In addition, there has been a growing debate on the accountability of ENGOS. The motivation of many ENGOS is to influence public opinion on important issues, knowing that public opinion will have to be responded to by the government (Meyer & Lupo 2010). Despite this, ENGOS play an important role in society and make vital environmental and social interventions in society through research, policy development and institutional capacity. This also includes helping with an independent dialogue with civil society to help people live more sustainable lifestyles (Al Mubarak & Alam, 2012) in a bid to address the issues arising from globalisation and otiose regulations. As a result, these organisations are increasingly filling the space created by the state in an effective service delivery to the most vulnerable in society, where they have had to deal with the effects that environmental unsustainability has had on them.

Nevertheless, environmental issues are still at the top of the development NGO missions' discourse because they aim to maintain both social and economic sustainable communities, with environmental sustainability being essential for long-term economic and social viability (Unerman & O'Dwyer, 2010). For example, the issue of global warming has an effect on the most vulnerable in society, particularly in developing countries, despite these countries contributing less to the global greenhouse gas emissions that contribute to global warming (Global Humanitarian Forum, 2009). This volume, therefore, aims to extend the research on environmentalism and the NGOs' roles in promoting environmental accountability.

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