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# ВЫСТУПЛЕНИЕ

- How do companies' environmental reports reflect their actual performance
- 15-20 мин.
- Первое выступление

### To What Extent do Companies' Environmental Reports Reflect Their Actual Environmental Performance?

Aigerim Kaumenova

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Abstract: The report covers four research papers carried out to understand how companies produce environmental reports and how these reflect the actual performance. The second half presents a new research proposal that consults on how to produce a sound environmental report. All of the four research papers are looking at the augmenting environmental damage that is caused by various industries. They also discuss firms cooperating and engaging into business more responsibly when it comes to protecting the environment. The problems with such reports are the biased information given by companies and the uncertainty about their fairness and truth. The positive side of environmental reports is that it is a mean of interaction between all the stakeholders of a given company. Coming back to the purpose of the analysis, CSR towards environment is key concern nowadays same as profitability and financial survival. Companies can no longer act separately from the society: government's role has decreased, customers need to know more as they worry more about ethical issues, and investors think twice before investing into something environmentally sensitive, employees wish to work for environmentally caring companies. In short, the four reports discuss the degree of trust between stakeholders when it comes to environmental reporting, however, they do not provide readers with the benefits of being environmentally friendly. Environmental reports should not only reflect the current environmental strategy of the company but also provide stakeholders with forecast. So they may also include predictions on the changes or any experiments planned and mention company's actions in case of force-majeure situations. The report summarizes findings of four different opinions that makes it unique. It focuses on the modern issue of augmenting environmental problems and damage that is caused by industries. It also discusses firms' sustainable cooperation and engaging into business more responsibly.

Keywords: environment, strategy, corporate social responsibility, sustainability, stakeholders

# РЕЗУЛЬТАТ

### Публикация в сборнике конференции

### Publication opportunity

Papers presented at the conference are published in the conference proceedings.

Additionally, papers that have been presented at the conferences will be considered for:

A special issue of the <u>Leadership & Organizational Development Journal ISSN: 0143-7739</u>

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- Elsevier SCOPUS abstract and citation database
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