

IDEAL TYPES OF ENVIRONMENTAL DISCLOSURE: AN ANALYSIS FROM THE PERSPECTIVE OF NGOs

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Introdução

Climate change threatens sustainability and development goals, requiring adaptations in production models for resilient ecosystems and institutions. The 2022 IPCC report warns that without drastic emissions reductions, global warming will exceed 1.5°C, worsening extreme weather events. Under pressure from stakeholders and regulators, companies must ethically communicate their environmental actions to gain legitimacy. This study examines how corporate environmental ethics can be organized and consolidated from the perspective of environmental NGOs to ensure corporate legitimacy.

Problema de Pesquisa e Objetivo

In this research, we investigate how different interpretations of corporate environmental ethics in environmental disclosure can be organized and consolidated from the perspective of environmental NGOs for corporate legitimacy. The objective is to understand and consolidate interpretations of corporate environmental ethics from the perspective of environmental NGOs, using corporate legitimacy theory and considering the pressures for sustainability and the climate crisis.

Fundamentação Teórica

We use the approach of environmental disclosure, along with the theories of corporate environmental ethics and corporate environmental legitimacy, to understand the phenomenon under investigation. Environmental disclosure involves corporate responsibility in informing stakeholders about environmental performance. Corporate environmental ethics is linked to corporate social responsibility and environmental sustainability. Corporate environmental legitimacy refers to how companies align their practices and communications with societal expectations to maintain their legitimacy.

Metodologia

This qualitative study used interpretative epistemology, considering reality as subjective. Weber's ideal type method was used to create a polythetic typology of NGOs' perceptions of the ethics of environmental disclosure. In-depth interviews were carried out with eight NGOs selected through snowball sampling. The data was analyzed and characterized through content analysis, identifying ideal types of disclosure. The polythetic typology included several perspectives with central, but not identical, properties, guaranteeing a comprehensive view of the phenomenon.

Análise dos Resultados

The organization and consolidation of interpretations from environmental NGOs revealed four ideal types of environmental disclosure. The illusionist type is characterized by manipulating public perception without a commitment to sustainability. The normative type meets minimum legal requirements. The transitional type involves continuous communication of progress during periods of adaptation. The transformative type demonstrates a deep and structural commitment to sustainability. The transformative type is more aligned with the expectations of NGOs.

Conclusão

The research proposed a typology of interpretations of corporate environmental ethics in environmental disclosure from the perspective of environmental NGOs. Corporate legitimacy must be sought through environmental ethical principles, considering long-term investments. The

theoretical model serves as a tool to assist managers and investors in analyzing companies' environmental disclosure. The Study provides insights for managers to align their environmental practices with ethical and transparent principles, promoting sustainable corporate responsibility and legitimacy.

Referências Bibliográficas

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