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Title of paper:

CSR in context of GHG management cycle and accounting disclosures

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Abstract:

Researchers and practitioners have argued that responding to climate change and implementing sustainable strategy models is a challenge to the regions and local area based decision-makers, businesses, third sector service operators and community groups. The Greenhouse Gas Protocol (GHG Protocol) is one of the most widely used accounting framework tool for managing greenhouse gas emissions. In seeking answers to the question concerning the nature of the GHG management cycle and disclosures, this paper examine the sustainability related corporate disclosure from UK based companies drawn from a sample of FT top 500 companies' reports in context of the GHG protocol.