

Environmental management accounting and Environmental Accountability of water supply companies: a case study of different realities

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Abstract

The environmental projects of a company must be accessible to the society. The objective of this research was to analyze the environmental accountability between the common consumer and the main water supply companies in Brazil (according to Bnamericas) during the period of December 2023 and March 2024. A questionnaire was applied to the Minas Gerais Sanitation Company [Copasa], Basic Sanitation Company of the State of São Paulo [Sabesp], and the Paraná Sanitation Company [Sanepar]. Furthermore, the online pages of these organizations were consulted, together with documents made available by the companies. Moreover, the data search was based on literature published in peer-reviewed resources mainly scientific research articles and review articles, including proceedings, books, and book chapters. The research is characterized as unprecedented due to some factors, firstly, no one has studied the application of the Project Management Institute [PMI] and environmental accountability in sanitation companies, secondly because the study is about Brazilian companies and thirdly the focus is on the common consumer. Little is still published specifically about water supply for human consumption and environmental accountability. One of the factors for this may be the possible low interest of the population and the monopoly in the water supply service. The research plays an essential role when we deal with the subject of water supply on islands, mainly because it uses a case study that is responsible for part of islands in the state of Paraná, the company Sanepar. Copasa, Sabesp and Sanepar: the company with the best environmental accountability was Sabesp, with detailed information in their webpage and a direct line for contact. Copasa and Sanepar lacks a direct line between the environmental management of the companies and the common consumer who seeks to know about their environmental actions. Even though contact was attempted via email, and the consent form was made available, only Sabesp returned contact.

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