Special issue: Measuring corporate environmental performance

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Since the 1960s, when the public became increasingly aware of the interdependence of organizations and the natural environment, the concept of corporate environmental performance has been widely used and discussed in scientific work, business, and international and regional standards. Although research on the different levels of corporate environmental performance and between corporate environmental performance and financial performance, innovations, or competitiveness has yielded hundreds of empirical studies, study findings tend to be conflicting rather than cumulative. In short, there is no conclusive understanding of the concept.

One methodological reason for these inconclusive findings after decades of empirical research is the inconsistent measurement of the focal construct of corporate environmental performance. Moreover:

- Different levels of corporate environmental performance, i.e., business-unit and corporate level, should be consolidated.
- Differences in scope of corporate environmental performance, e.g., legal entity of the firm (firm boundaries) and the comprehensive supply chain, should be examined.
- Corporate environmental performance is not unidimensional, e.g., climate change, acidification, human toxicity, eutrophication, etc.
- Different dimensions of corporate environmental performance, i.e., operational vs. strategic, are interconnected.

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- Different time horizons of corporate environmental performance, i.e., long-term and short-term, ought to be considered.
- Different governance regimes of corporate environmental performance, i.e., mandatory and voluntary environmental management and/or disclosures, produce different outcomes.
- Theories—in particular postulated mediator and moderator variables—varied widely.

This special issue of the *Journal of Management Control (JMaC)* intends to contribute to mainstreaming the measurement of corporate environmental performance for empirical research as well as for management control and strategic planning and decision making by contributing to some of the research issues mentioned above.

Schultze and Trommer's paper, "The concept of environmental performance and its measurement in empirical studies," discusses characteristics of environmental performance measures used within quantitative empirical research on the economic impacts of environmental performance. They finally conclude that measures based on inputs and outputs, operational processes, environmental management processes, environmental attitudes, and objectives yielded different results concerning their validity and reliability.

Poser, Günther, and Orlitzky present a study that explores various "Shades of Green" in prior research. This integrative review of conceptual and empirical papers on corporate environmental performance highlights the conceptual complexity of this construct and finally presents a parsimonious model of corporate environmental performance derived from computer-aided qualitative data analysis.

In contrast, one activity of the value chain is the focus of *Kellner and Otto's* article, "Allocating CO₂ emissions to shipments in road freight transportation"—logistics. Also, one aspect of environmental performance is the authors' variable of interest—greenhouse gases (GHG). In order to manage greenhouse gases (GHG) in transportation, their amount has to be measured as accurately as possible. The authors compare and assess 15 allocation methods.

Finally, *Abel and McConnell's* contribution completes this special issue with interesting ideas about the question of how to measure environmental performance from the perspective of a natural scientist. "A Visit to the True Cost Bistro" takes the pedagogical perspectives of the owner of a restaurant and the guests as stakeholders and is written as an entertaining theatrical vignette.

The editors of the Special Issue

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