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## Corporate Decision Making and Socio-Environmental Investments In Brazil: An Analysis Based On Social Audits

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### Abstract

The purpose of this paper is to analyse environmental investments made between 1996 and 2008 by two hundred Brazilian firms. The study uses traditional techniques to establish the representativeness and importance of the variables and the extent of correlations between them. The results indicate a significant correlation between the amount of environmental investments and variables such as age, level of education, professional training of employees and profit-sharing policies. However, no significant correlation between environmental investments and profitability was found. The analysis revealed a linkage between decisions to invest in the environment and social investments outside the firm.

**Keywords:** Environmental Investments, Social Audit, CSP, CSR

### Introduction

In recent years, the socio-environmental responsibility of firms has been at stake. Many people advocate transparency in corporations' activities, and others are engaged in seeking out the best way to achieve this objective. In Brazil, one alternative for corporate transparency is the publication of socio-environmental reports. A majority of these reports are generated in accordance with a well-established social audit model developed by the Instituto Brasileiro de Análises Sociais e Econômicas - IBASE (Brazilian Institute for Social and Economic Analysis), a non-profit organisation with no religious or political party affiliations. Annually, about 200 large Brazilian firms publish socio-environmental reports using this model.

The current literature on socio-environmental responsibility shows that a considerable

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