

DOI: <https://doi.org/10.5281/zenodo.19624973>

INSTITUTIONAL AND STAKEHOLDER INFLUENCES ON THE ADOPTION OF ENVIRONMENTAL MANAGEMENT ACCOUNTING IN MINING SECTOR OF ZIMBABWE'S GREAT DYKE REGION

Gift Vavi (Corresponding Author)

School of Commerce
University of KwaZulu-Natal
South Africa
Email: vavigift@gmail.com

Mishelle Doorasamy

School of Commerce
University of KwaZulu-Natal
South Africa
Email: doorasamym@ukzn.ac.za

Kiran Baldavoo

School of Commerce
University of KwaZulu-Natal
South Africa
Email: baldavoo@ukzn.ac.za

ABSTRACT

This paper examined the measures that key stakeholders implemented to follow Environmental Management Accounting (EMA) practices in Zimbabwe's mining industry with a particular emphasis on the Great Dyke area. The research examines the institutional, regulatory and organisational frameworks that guide mining companies to implement sustainable environmental practices by adopting EMA. A qualitative case study research method based on stakeholder and institutional theories formed the foundation of this study. In-depth interviews were conducted with government representatives together with members from environmental agencies and mining executives as well as civil society representatives. The research demonstrates that although the Environmental Management Act provides regulatory frameworks the sector experiences inconsistent compliance because of weak enforcement and limited awareness and resource limitations. The sector has seen improved EMA compliance through increased regulatory body efforts and stakeholder advocacy alongside internal corporate governance changes and international donor assistance. The study enhances existing research about EMA compliance through its empirical investigation of developing nations' mining sectors. This research combines stakeholder theory with institutional pressures through a stakeholder analysis that includes all involved parties in a Southern African context.

Keywords: Compliance, Stakeholder Theory, Institutional Theory, Sustainable Practices in Mining Sector, Environmental Management Accounting.