

Major Administration Engineering		SURNAME, Firstname TAKAHASHI Masako
<p>Title A Positive Study on the Measurement, Disclosure, and Evaluation of Corporate Behavior : Toward the Environmental and Sustainable Management</p>		
<p>Abstract</p> <p>This research aims to make relations between the measured and disclosed corporate activities and the evaluation outside clear, and to contribute to construct the corporate behavior measurement and disclosure system that leads an enterprise to environmental and sustainable management.</p> <p>This thesis is composed by eight chapters. The purpose and the object of this research are explained in the first chapter.</p> <p>The corporate accounting system is the main topic in the next four chapters. In the choice problem of the measurement method of capital investment cost, it is observed that an enterprise shows a tendency to choose its measurement method along its goal for management, which changes in the social evaluation activities to the enterprise. It is observed that the stock market evaluates not disclosed information of retirement benefit negatively, and that several enterprises are setting up their measurement and disclosure activities as a preceding behavior before carrying out the new retirement benefit measurement system. The stock market reflects these corporate activities. Furthermore a change in the retirement benefit measurement system causes a change in the employment as the measurement object and the increase in the measurement cost is one of the causes of it.</p> <p>The environmental management is the main topic in the next two chapters. Environmental accounting system is the useful measurement and disclosure system to lead an enterprise to environmental management. Through the analysis of corporate survey, it is observed that the outside evaluation activity such as an investor is strongly concerned with a manager's consciousness and practice for its environmental management.</p> <p>In the last chapter, it is suggested that the outside evaluation activity is one of the most important tool to make an enterprise take socially fair behavior for its sustainability in consideration of not only the environment but also labor and human rights.</p>		