

# **Environmental fiscal policy for sustainable development: A comparative study**

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## **Abstract**

The present dissertation studies a huge diversity of governance mechanisms for sustainability: fiscal policies, regulatory mechanisms and organizational forms. A knowledge gap of the dissertation is to have effective governance mechanisms for sustainable development, especially for corporate social responsibility and sustainable household waste management. Therefore, the combinations of fiscal, regulatory and organizational mechanisms in favour of resolving social and environmental issues is important to be taken into account. The dissertation includes introduction, four chapters and conclusion. Two main objectives are formulated in the dissertation: 1) to reveal the diversity of regulatory mechanisms used to stimulate CSR and promote sustainable development; and 2) to improve the (eco)efficiency of household waste management. These objectives are approached with two studies (research methods). The first study (presented in chapter 1) is related to a structured literature review of 186 empirical articles from five leading academic journals in the field of CSR and sustainability for the period 2002 – 2011. It relates to objective one and presents a broad diversity of regulatory mechanisms in support of sustainability issues. The second study is related to a qualitative research (case study approach) based on 46 waste management experts, triangulated with 141 documents. It relates to above-mentioned objective 2, and is discussed in the following three chapters: chapter 2 (focuses on proper use of fiscal mechanisms in favour of household waste management); chapter 3 (focuses on proper use of the diversity of organizational forms in favour of household waste management); and chapter 4 (focuses on a new business model for e-waste management in Kenya).

The present dissertation has at least three main contributions. First, we show that there are a broad variety of 32 regulatory mechanisms for stimulating CSR and sustainable development. The above-mentioned regulatory mechanisms are discussed in-depth and the effect from their implementation is presented based on our sample of 186 empirical articles. Thus, the dissertation challenges the principle of voluntarism in CSR as well as indicates the necessity of a combination of regulatory mechanisms when approaching sustainability problems. Second, we have detected several success factors for effective use of important fiscal instruments for sustainable and efficient household waste management. Moreover, based on the detected nine success factors, we have discussed some practical suggestions for the improvement of household waste management in the Bulgarian context. Third, this dissertation discusses the value of various organizational forms for sustainable and efficient household waste management. These organizational forms were discussed throughout the dissertation in three different contexts: Bulgaria, Belgium and Kenya. Thus, we further strengthen our knowledge regarding the contingencies and mechanisms behind sustainable and efficient household waste management.