1. Deal with Energy Data: they are in X, Rawdata, 708427, GrundData, and all start with the word energy.
2. You need to find the accounting data and you need to identify the companies which are included in the green accounts.
3. <https://abtassociates.webex.com/mw3300/mywebex/default.do?nomenu=true&siteurl=abtassociates&service=6&rnd=0.7629957668155937&main_url=https%3A%2F%2Fabtassociates.webex.com%2Fec3300%2Feventcenter%2Fevent%2FeventAction.do%3FtheAction%3Ddetail%26%26%26EMK%3D4832534b00000005f7e91e7ce8a87cc0cd3c73e0653cdfcef8f3da2c15615ef1ed232fad284f97de%26siteurl%3Dabtassociates%26confViewID%3D206347373416296307%26encryptTicket%3DSDJTSwAAAAW8qUfFThO9boecsdd-6b-DGQ_xkYSlRkkhnPLljEzCAQ2%26> seminary
4. Enforcement link from your report
5. See the national priority list. (the cost associated with clean up are substantial, averaging 43 million)
6. This is the link you need to use to get the data on penalties. <https://echo.epa.gov/tools/data-downloads> (you look at the ifis dataset). This is the link where you have the summary of the files you can download <https://echo.epa.gov/tools/data-downloads/icis-fec-download-summary#:~:text=ICIS%2DFE%26C%20Description,of%20Civil%20Enforcement%20case%20attorneys>.

Things that you already done:

Look at the papers in toread.

In the paper published in the journal of finance there is no references to the reporting thresholds at all!!! Just a reference to the audits. They refer just to minor inaccuracies.

The paper by de marchi states that in order to to compute emissions, according to the epa, firms must do anything in addition to what is already established by the us environmental law. Brehm and Hamilton conclude that ignorance rather than strategic evasion leads firms not to comply with the reporting requirement.

The article by de marchi offers to ways to test for the accuracy of firms’ reports:

1. Look at an alternative source of information which is not under firms’ control
2. Find a statistical pattern in firms’ self reported emissions.

As for 1, they use actual measures of concentration provided by the epa for 12 chemicals under the national system of pollution monitors.

The EPA can charge fines of $27,500 per violation per day for

failure to file reports about toxic releases. Over the first five years of the program, the EPA

conducted over 3,200 inspections and fined 683 facilities for failure to report