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Article citation: [Sarah Yang Spencer, Carol Adams, Prem W.S. Yapa, \(2013\) "The mediating effects of the adoption of an environmental information system on top management's commitment and environmental performance", Sustainability Accounting, Management and Policy Journal, Vol. 4 Iss: 1, pp.75 – 102 DOI \(Permanent URL\): 10.1108/SAMPJ-10-2011-0030](#)

TABLE 1

Descriptive statistics and correlation matrix

	Commitment (X _i)	Broad-scope (M ₁)	Timeliness (M ₂)	Aggregation (M ₃)	Integration (M ₄)	Environmental Performance (Y)
<i>Descriptive statistics</i>						
Theoretical range	1-7	1-7	1-7	1-7	1-7	1-7
Observed range	2-7	1-6	1-7	1-6	1-7	3-7
Mean	5.18	4.76	4.55	4.35	4.55	5.07
Std. Deviation	1.143	1.131	1.306	1.320	1.386	.921
Cronbach alpha	0.96	0.90	0.93	0.95	0.92	0.94
<i>Correlation matrix</i>						
X _i	1.00					
M ₁	0.740(**)	1.00				
M ₂	0.750(**)	0.762(**)	1.00			
M ₃	0.654(**)	0.704(**)	0.814(**)	1.00		
M ₄	0.838(**)	0.721(**)	0.807(**)	0.738(**)	1.00	
Y	0.721(**)	0.574(**)	0.636(**)	0.645(**)	0.595(**)	1.00

** Correlation is significant at the 0.01 level (1-tailed).

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TABLE 2

Results of regression – Multi-mediator model

	Point Estimate	Product of Coefficients		Bootstrapping					
		SE	Z	Percentile 95% CI		BC 95% CI		BCa 95% CI	
				Lower	Upper	Lower	Upper	Lower	Upper
Indirect Effects									
Broad scope	-0.1466	0.3254	-0.4504	-0.7401	0.4075	-0.7150	0.3944	-0.7706	0.3918
Timeliness	0.2151	0.4128	0.5211	-0.6586	0.8974	-0.5553	0.9892	-0.4372	1.2880
Aggregation	0.6893	0.3236	2.1303	0.2083	1.2739	0.2290	1.2688	0.1770	1.2441
Integration	-0.7237	0.4695	-1.5415	-1.7003	0.2659	-1.6507	0.3196	-1.7445	0.2838
Total	0.0342	0.4516	0.0757	-1.2871	1.1286	-1.2661	1.1435	-1.1073	1.3304
Contrasts									
Broad scope vs. Timeliness	-0.3617	0.5938	-0.6092	-1.2477	0.4870	-1.3723	0.3280	-1.5626	0.3261
Broad scope vs Aggregation	-0.8359	0.5036	-1.6597	-1.7750	-0.0498	-1.7470	-0.0983	-1.7350	-0.0687
Broad scope vs Integration	0.5771	0.5755	1.0028	-0.6179	1.7073	-0.6756	1.6635	-0.7413	1.6813
Timeliness vs Aggregation	-0.4741	0.6332	-0.7488	-1.7794	0.5210	-1.6535	0.5887	-1.5251	0.9163
Timeliness vs Integration	0.9388	0.7157	1.3118	-0.3756	2.1160	-0.2640	2.2296	-0.2441	2.3494
Aggregation vs Integration	1.4130	0.6290	2.2464	0.1959	2.6564	0.1816	2.6678	0.1126	2.6143

Note: BC, bias corrected; BCa, bias corrected and accelerated; 5,000 bootstrap samples

Table 3

Results of regression – Single-mediator model

	Product of Coefficients			Bootstrapping BCa 95% CI	
	Point Estimate	SE	Z value	Lower	Upper
Broad scope	0.1870	0.3066	0.6101	-0.4935	0.8547
Timeliness	0.4631	0.3146	1.4720	-0.1620	1.0887
Aggregation	0.5584	0.2459	2.2707	0.1640	1.1558
Integration	-0.0724	0.4289	-0.1689	-1.0531	0.9759

Note: BCa, bias corrected and accelerated method; 5,000 bootstrap samples

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Figure 1 Hypothesised model

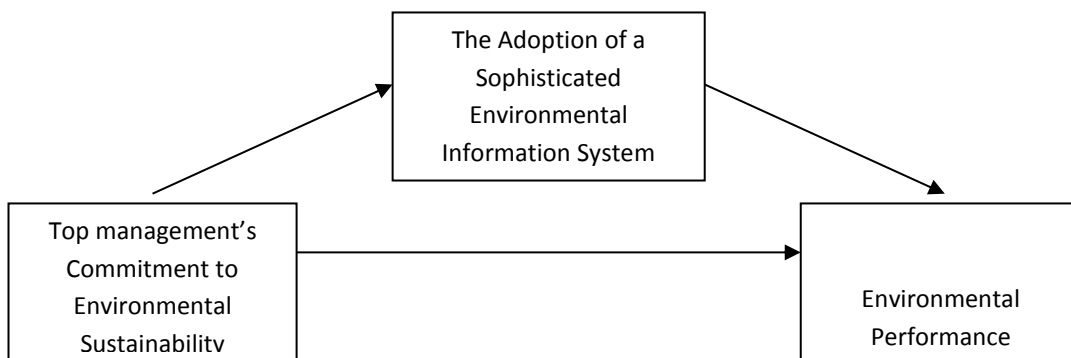
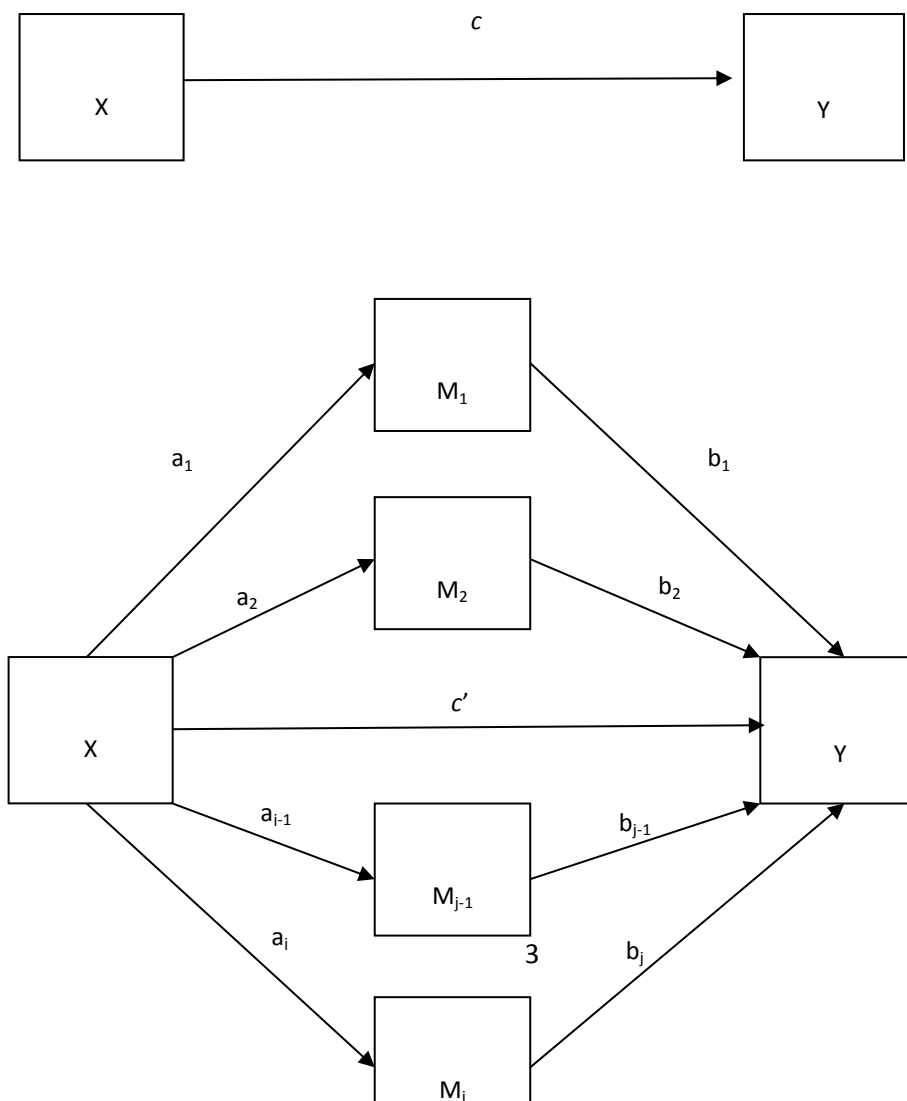


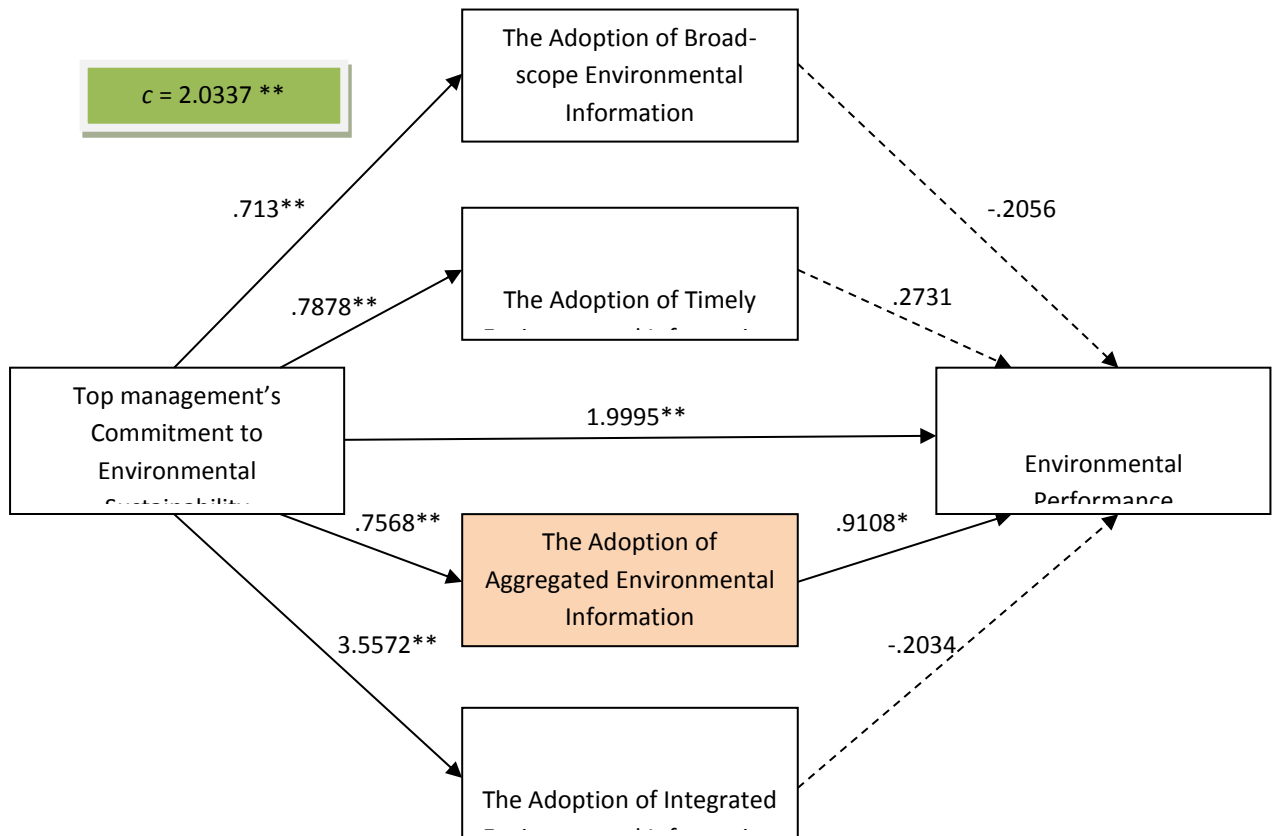
Figure 2 A multiple mediator model



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Figure 3 The hypothesised multiple mediator model

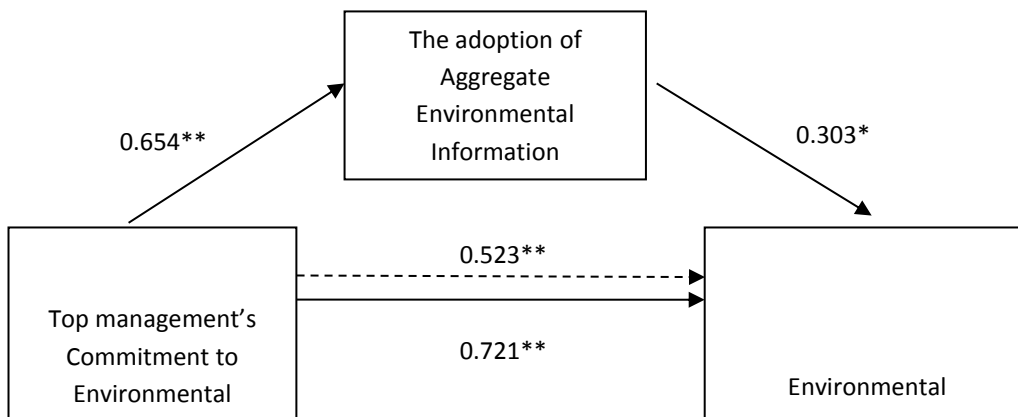


** Significant at the 0.01 level; and
 * Significant at the 0.05 level

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Figure 4 Single mediator model - aggregation



** Significant at the 0.01 level; and
* Significant at the 0.05 level.