

Environmental Management Accounting – Purpose and Progress

Martin Bennett, Páll M. Rikhardsson and Stefan Schaltegger (Eds.)



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Schaltegger, 2012-12-06 This is the second book of selected papers on environmental management accounting EMA which has been developed for Kluwer by the Environmental Management Accounting Network Europe EMAN Eu drawn primarily from papers presented at EMAN Eu to bring together several examples of leading thinking and practice internationally in this rapidly developing area The authors include academics practitioners from industry and government policy makers and the subjects covered range from individual company experiences to the role of government in promoting EMA in industry The papers included in the book provide several examples of how EMA can be applied in practice both in large corporations and in small and medium sized enterprises and of reports on the extent of the implementation of EMA and the conditions which encourage this The book is intended for all those interested in EMA as either researchers or practitioners It will also be of interest both to those interested in how well established management accounting methods can be adapted and extended in order to meet new demands on companies and also to environmental managers interested in learning how accounting techniques can be of value in achieving environmental management objectives Environment and Innovation Clara Inés

Pardo Martínez, Alexander Cotte Poveda, 2021-09-14 This book seeks to show the role of sustainability and innovation in the business and productive sector as good strategy to improve performance and contribute to growth and sustainable development through innovative strategies applied to the management process Different public and private organizations seek to maintain their business and market share while developing strategies to improve environmental performance through innovation and address new challenges that seek a productive sector responsible on environmental issues This book offers an analysis of the relationship between sustainability and innovation in production with the aim to offer strategies to improve sustainability performance Computers and the Environment: Understanding and Managing their Impacts R. Kuehr, Eric Williams, 2012-12-06 Personal computers have made life convenient in many ways but what about their impacts on the environment due to production use and disposal Manufacturing computers requires prodigious quantities of fossil fuels toxic chemicals and water Rapid improvements in performance mean we often buy a new machine every 1 3 years which adds up to mountains of waste computers How should societies respond to manage these environmental impacts This volume addresses the environmental impacts and management of computers through a set of analyses on issues ranging from environmental assessment technologies for recycling consumer behaviour strategies of computer manufacturing firms and government policies One conclusion is that extending the lifespan of computers e g through reselling is an environmentally and economically effective strategy that deserves more attention from governments firms and the general public

Sustainability Accounting and Reporting Stefan Schaltegger, Martin Bennett, Roger Burritt, 2006-10-30 This is the fourth in a series publishing the best contributions on environmental management accounting EMA from around the world

This volume brings together international examples of leading thinking and practice in this rapidly developing area. This is the most comprehensive volume to date covering theory, practice and case studies on sustainability accounting and reporting. It covers tools, frameworks, concepts as well as case studies and empirical analysis. **The Effectiveness of Policy**

Instruments for Energy-Efficiency Improvement in Firms Kornelis Blok, 2004-05-31 How can governments stimulate energy efficiency improvement? This book analyzes environmental policy in the Netherlands to present a wealth of empirical results on the successes and failures of governmental initiatives in environmental policy. Discussion extends to such topics as free rider effects of subsidies, the credibility of voluntary agreements, the art of regulation and the fate of research development money. *Quantified Eco-Efficiency* Gjalt Huppes, Masanobu Ishikawa, 2007-06-03 A central asset of eco efficiency analysis is that it does not depend on a specific evaluation of environmental impacts against economic effects. Several evaluation methods may be used including those based on willingness to pay, panel procedures and public statements on policy goals. This volume covers all aspects of eco efficiency analysis and offers a global perspective on the subject.

Ambiguities in Decision-oriented Life Cycle Inventories Frank Werner, 2005-08-16 This book shows for the first time how mental models and values influence conclusions in the life cycle inventory step of LCA. One key finding is that different management rules for a sustainable use of materials must be taken into account for the attribution of material and energy flows to a product. Includes case studies on the modelling of recycling and other end of life options of aluminium windows and beech wood railway sleepers in LCA. The European Union's Eco-Management and Audit Scheme (EMAS) Michael S. Wenk, 2005-07-09 This text definitively breaks down each component of the Eco Management and Audit Scheme regulation EMAS, even its appendices and EU guidance documents, providing a step by step analysis of the Scheme. In addition, the work offers case examples of three of Akzo Nobel manufacturing locations which have been registered to EMAS, providing real world advice on how to meet the requirements of the Scheme. *User Behavior and Technology Development* Peter-Paul Verbeek, Adriaan Slob, 2006-10-11 Environmental policy has long been determined by a dichotomy between technology and behavior. Some approaches stress the importance of technology and technological innovation while others focus on behavioral change. Each approach has its limitations, however, since technology and behavior often appear so closely intertwined. Human behavior results not only from intentions and deliberate decisions but also from its interaction with technological artifacts. In the area of traffic safety, for instance, people's driving behavior is determined as much by curves, speed bumps and the power of their motors as by considerations of safety and responsibility. How can we best describe and understand these interactions between behavior and technology? What conceptual frameworks and empirical studies are available and how can they be integrated? And how can we bring these interactions to bear on product design and policy making? The book *User Behavior and Technology Development* explores these relationships between technology and behavior from an interdisciplinary perspective. This includes contributions from cognitive psychology, industrial design, public administration, marketing,

sociology ergonomics science and technology studies and philosophy The book aims to create a conceptual basis for analyzing interactions between technology and behavior and to provide insights that are relevant to technology design and environmental policy

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Environmental Management Accounting for Cleaner Production Stefan Schaltegger, Martin Bennett, Roger L. Burritt, Christine M. Jasch, 2008-10-10 Sustainability requires companies to develop in an economically environmentally and socially sustainable manner Corporate sustainable development in turn requires movement towards cleaner production In order to recognize the potential from cleaner production reduced costs and fewer environmental impacts through the reduced use of materials environmental management accounting EMA is a necessary information management tool Environmental Management Accounting for Cleaner Production reveals a set of tools for companies to collect evaluate and interpret the information they need to estimate their potential to use cleaner production to realize cost savings and to make the best decisions about the available cleaner production options EMA is therefore the key for driving environmental progress cost savings increased competitiveness and corporate sustainability through the means of cleaner production

Measuring and Controlling Sustainability Adam Lindgreen, Christine Vallaster, Dr. Shumaila Yousofzai, Bernhard Hirsch, 2018-09-03 Efforts to establish the measurement and control of sustainability have produced notable tools but those instruments lack applicability in practice Increasing the level of standardization of such tools also seems difficult to achieve because the contexts surrounding the focal organizations differ considerably Therefore what we need is a systematic interdisciplinary assessment of how to measure and control sustainability so that we can establish an essential definition and up to date picture of the field Measuring and Controlling Sustainability attempts to provide such an assessment in 17 chapters organized into four main topic sections a organizations and social value creation concepts responsibilities and barriers b accounting measurement performance and diffusion of social value c practical and managerial insights from real life cases and d choices incentives guidance and ethics This research anthology provides a comprehensive collection of cutting edge theories and research that will further the development and advancement of measuring and controlling sustainable efforts in theory and managerial practice

The British National Bibliography Arthur James Wells, 2006

Beyond Perceptions, Crafting Meaning Cheryl R. Lehman, 2019-05-28 Researching accounting's participation in financial regulation banking practices managerial incentives and environmental disclosures this volume presents scholarly work adopting interdisciplinary approaches in auditing and accountability realms

Product Innovation and Eco-Efficiency Judith E.M. Klostermann, Arnold Tukker, 2013-03-09 Prefaced by Björn Stigson President of the World Business Council for Sustainable Development this book is one of the few that treats this topic by putting representatives of industry at centre

stage The book systematically addresses the drivers the tools and sector specific elements that play a role in this process The five chapters in Part I are devoted to a general introduction to eco efficiency and the related challenges to industry in its implementation Part II contains 23 case studies almost all written by industrial experts who tell how they deal with the challenge what the motivators are what tools can be used and how they can be implemented and what are the specific elements in sectors like building electronics and packaging These contributions come from multinationals like Unilever Procter Gamble Akzo Nobel Philips and Ciba Geigy as well as small and medium sized enterprises from such sectors as the building and furniture trades

The Sustainable Enterprise Fieldbook Jeana Wirtenberg, Linda M. Kelley, David Lipsky, William G. Russell, 2018-09-03 With deep thought and inspiring examples this updated book engages readers by increasing their understanding and awareness of what sustainability means conceptually practically personally and professionally It provides readers with the tools and techniques to improve the social environmental and economic performance of their organizations in both the short and long term Since sustainability is not achieved in a siloed environment everyone has a critical role to play on this journey The Sustainable Enterprise Fieldbook with full companion materials at <https://TheSustainableEnterpriseFieldbook.com> engages today's managers and leaders of organizations in both the private sector and civil society who are being challenged as never before to find ways to play a proactive role in understanding and addressing the risks and opportunities of sustainability It teaches them how to apply systems thinking to turn our most intractable problems into exciting business opportunities and offers ground breaking frameworks in new chapters on globalization strategy metrics and sustainability models for collaboration technology and community That is why this book is structured to be a fieldbook to provide practitioners the Activities Cases and Tools that they can use to help move their enterprise through progressively higher performing stages of sustainability Readers also have access to the innovative Living Fieldbook an online community forum filled with supporting materials <https://www.thesustainableenterprisefieldbook.com/webinars.html>

Management Principles of Sustainable Industrial Chemistry Genserik L. L. Reniers, Kenneth Sørensen, Karl Vrancken, 2013-03-20 Approaching sustainability from the perspectives of engineering and multiple scientific disciplines this book incorporates the concepts of intergenerational equity and ecological capabilities while promoting scientific rigor for the analysis of sustainability and the use of appropriate metrics to determine the comparative merits of alternatives The chapters are organized around the key non technological themes of sustainable industrial chemistry and provide an overview of the managerial principles to enhance sustainability in the chemicals sector The book strives to provide an intellectual forum and stimulus for defining the roles chemical engineers can play in achieving sustainable development Suitable for industry and graduate education this is the one stop guide to greener cleaner economically viable and more efficient chemical industries

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