

Environmental Management Accounting – Purpose and Progress

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



Kluwer Academic Publishers

Environmental Management Accounting Purpose And Progress

**Lucrezia Songini, Anna
Pistoni, Christian Herzig**



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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 Accounting and Control for Sustainability Lucrezia Songini, Anna Pistoni, Christian Herzig, 2013-11-25 This book aims to explore new challenges and prospects for sustainability accounting by considering a large spectrum of theoretical lenses and research methods It brings together articles that consider main areas of accounting in order to review and advance theorizations and methodological applications to the study of all main accounting fields

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 **Corporate Sustainability in International Comparison** Stefan Schaltegger, Sarah Elena Windolph, Dorli Harms, Jacob Hörisch, 2014-07-11 Although every country is distinguished by its history culture and language as well as its unique economic environmental and social conditions it can be expected that international operating companies will exhibit common patterns since sustainability challenges do not stop at national borders Building on original data based on results of the International Corporate Sustainability Barometer survey this book depicts and analyzes the current state of corporate sustainability management and corporate social responsibility Part I describe the approach and summarizes the broad results outlining the methodology and offering an overview of results of the ICSB survey Part II presents specific findings for each of eleven countries surveyed Australia Belgium France Germany Hungary Japan Korea Spain Switzerland the United Kingdom and the USA Part III provides a comparative analysis and highlights broad patterns in the international results Most strikingly the book reveals surprisingly widespread similarities among the sustainability management practices of large companies in economically developed countries all over the world All the survey results are analyzed according to the same Triple I approach Intention Why do companies manage sustainability Integration To what extent do companies embed sustainability in their core business and in their organization And Implementation How is corporate sustainability operationalized Based on this structure the analysis serves not only to make comparisons and to investigate national characteristics it also builds a foundation for examining whether there truly is a world spanning common state of the art of corporate sustainability Distinguished authors who were involved in the International Corporate Sustainability Barometer project offer their insights identifying and discussing national and international patterns that can provide the basis for further ideas and inspiration to practitioners and researchers worldwide who are engaged in corporate sustainability **Handbook of Accounting and Sustainability** Adams, Carol A., 2022-07-21

This Handbook provides a comprehensive study of research practice and policy at the nexus of accounting and sustainability or sustainable development. Chapters explain key drivers of developments at the nexus, critique those developments, summarise the findings of research on key themes in the field and suggest areas for further research offering evidence based practice and policy solutions.

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New Perspectives on Corporate Social Responsibility Linda O'Riordan, Piotr Zmuda, Stefan Heinemann, 2015-04-14 Providing a timely contribution to the ongoing questions surrounding topics which are by definition subject to varying stakeholder interpretations, this book addresses the missing link between theoretical CSR concepts and everyday management practice. It acts as a guide to awaken managers to the advantages of adopting a CSR mindset when developing sustainable business strategies. The book consists of three parts: 1. A theoretical realm which establishes the key concepts and rationale for the adoption of a sustainable CSR approach; 2. A practical realm which addresses putting CSR and sustainability into business practice; 3. An educational realm which proposes how to incorporate the concepts into teaching and training.

Environment and Innovation Clara Inés Pardo Martínez, Alexander Cotte Poveda, 2021-09-15 This book seeks to show the role of sustainability and innovation in the business and productive sector as a 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.

Corporate Narrative Reporting Mahmoud Marzouk, Khaled Hussainey, 2022-10-13 This book presents a comprehensive and expert led insight into the role, types, practises and determinants of corporate narrative reporting (CNR). It provides a detailed overview of the importance of narrative disclosure in understanding the full annual report and consequently company performance and future prospects. CNR comprises integral information presented in the front half of the annual report which helps to tell the full story of a business providing a comprehensive overview and understanding of both its past and future performance. Supported with illustrative tables and figures throughout, this volume contains a plethora of carefully selected chapters featuring the analytical insight of knowledgeable academics and researchers from all over the world. Using

different data collection and analysis methods it links and advances theory and practice in the disclosure and presentation of non financial information in annual reports and other disclosure channels The book is logically structured into four parts Narrative Reporting The State of the Art Empirical Research on Narrative Reporting Narrative Sustainability Reporting Narrative Reporting in Times of Crisis Providing a global insight into CNR in practice Corporate Narrative Reporting is an invaluable resource for both students and practitioners interested or involved in preparing reviewing auditing analysing and understanding annual reports It should also be of particular interest to policymakers regulators and investors Enhancing Business Stability Through Collaboration Ari Kuncoro,Viverita,Sri Rahayu Hijrah Hati,Dony Abdul Chalid,2017-10-16

Business practices in emerging markets are constantly challenged by the dynamic environments that involve stakeholders This increases the interconnectedness and collaboration as well as spillover effect among business agents that may increase or hold back economic stability This phenomenon is captured in this proceedings volume a collection of selected papers of the 10th ICBMR 2016 Conference held October 25 27 2016 in Lombok Indonesia This ICBMR s theme was Enhancing Business Stability through Collaboration and the contributions discuss theories conceptual frameworks and empirical evidence of current issues in the areas of Business Management Finance Accounting Economics Islamic Economics and competitiveness All topics include aspects of multidisciplinary and complexity of safety in research and education **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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