

Sustainability Accounting And Accountability

This exciting book is one of the first textbooks in the fast growing area of sustainability accounting. Contributed to, and edited by an impressive array of internationally renowned authorities, it focuses on the use of sustainability accounting both as an external accountability mechanism (external reporting) and as a tool for helping managers assess and manage the social and environmental impacts of their operations (management accounting). Using real-life examples and case studies to emphasize the links between the conceptual basis and issues in practice, this outstanding book addresses the growing interest among both practitioners and academics in social, environmental and ethical accountability, as interpreted through the lens of sustainable development.

The underlying theme of Accounting and Accountability remains the role of corporate social and environmental reporting in meeting the demands for greater corporate social responsibility and accountability. However, transformations in the social climate coupled with developments in critical accounting theory have necessitated a substantial change in content. In advocating corporate social reporting as a practical and ethical alternative to conventional accounting practice, the text presents a stimulating and candid perspective on the changes and challenges within. Accounting and Accountability is written for practitioners, academics, researchers and students of financial accounting and reporting, accounting theory and accounting ethics.

This exciting book is one of the first textbooks in this fast growing field. Contributed to, and edited by an impressive array of internationally renowned authorities, it draws on real life examples and case studies.

Sustainability Accounting and Integrated Reporting deals with organizations' assessment, articulation and disclosure of their social and environmental impact on various groups in society. There is increasingly an understanding that financial information does not sufficiently discharge organizational accountability to members of society who are demanding an account of the social and environmental impacts of companies' and other organizations' activities. As a result, organizations report ever more social and environmental information, and there are simultaneous movements towards providing the information in an integrated fashion, showing how social and environmental activities influence each other, members of society and the financial aims of the organization. The book Sustainability Accounting and Integrated Reporting provides a broad and comprehensive review of the field, focusing on the interconnection between different elements of these topics, often dealt with in isolation. The book examines the accounting involved in the collection and analysis of data, control processes over the data, how information is reported to external parties, and the assurance of the information being reported. The book thereby provides an overview useful to practitioners (including sustainability managers, consultants, members of the accounting profession, and other assurance providers), academics, and students.

Performance, Compliance, Accountability and Integrated Reporting

A Journey in Social and Environmental Accounting, Accountability and Society

Social and Environmental Accounting in Brazil

Sustainability Accounting, Accountability and Reporting in the Public Sector

Accounting and Control for Sustainability

For those interested in scientific and practical debate about social, environmental and sustainable accountability, the present volume provides such a discussion at the international level, considering the different typologies of companies. There is one common factor between the gas and oil sectors, waste management, and the economy of communion enterprises: they must all be legitimated in a sustainable modern world in order for us to find a new paradigm and give the world the best chance of survival. The contributors to this volume started to discuss these topics during the 7th Italian CSEAR conference held in Urbino, Italy, in 2018 and have continued the debate here, in order to answer necessary questions which will help prevent further environmental destruction.

This book addresses the issues and functioning of accounting and accountability for social and non-profit organizations. It presents research papers that address the limitations of conventional accounting, the meaning of accountability, and the potential of social and environmental accounting for these organizations.

Accountability, Social Responsibility and Sustainability addresses the broad and complicated interactions between organisational life, civil society, markets, inequality and environmental degradation through the lenses of accounting, accountability, responsibility and sustainability. Placing the way in which organisations are controlled and the metrics by which they are run at the heart of the analysis, this text also explores how this system opposes the very concerns of societal well-being and environmental stewardship that form the basis of civilised society. Gray, Adams and Owen offer an in-depth and nuanced guide to this theory, recognising the crucial role played by scholars and practitioners in approaching these central tensions. The theory is extensively supported by analysis of developments in practice and in a real-world context. Aimed principally at undergraduate and postgraduate Accounting students, Accountability, Social Responsibility and Sustainability will prove invaluable to any student, teacher or practitioner with an interest in the central role accounting, finance, accountability, CSR and sustainability play in the future of society and the planet.

Invaluable guidance for complete integration of sustainability into reporting and performance management systems Global businesses are under close scrutiny from lawmakers, regulators, and their diverse stakeholders to focus on sustainability and accept responsibility for their multiple bottom line performance. Business Sustainability and Accountability examines business sustainability and accountability reporting and their integration into strategy, governance, risk assessment, performance management and the reporting process. This book also highlights how people, business and resources collaborate in a business sustainability and accountability model. Looks at business sustainability and accountability reporting and assurance and their incorporation into the reporting process Focuses on how the business sustainability and accountability model are impacted by the collaboration of people, business, and resources Presents laws, rules, regulations, standards and best practices relevant to business sustainability performance, reporting and assurance Organizations worldwide recognize the importance of all five EGSEE dimensions of sustainability performance and accountability reporting. However, how to actually assess sustainability risk, implement sustainability reporting, and obtain sustainability assurance remain a major challenge and best practices are evolving. Straightforward and comprehensive Business Sustainability and Accountability hits on all of the hottest topics around sustainability including multiple bottom line (EGSEE) performance and reporting, related financial and non-financial key performance indicators (KPIs), business social responsibility and environmental reporting.

Sustainability Accounting and Integrated Reporting

Accounting and Accountability

Advances in Environmental Accounting & Management

Accountability for the Public Good

Special issue on sustainability accounting, auditing and accountability

This book provides a broad overview of how sustainability reporting has grown, how it is used now and where it is heading. Daily, we read and hear in various media about concepts such as corporate social responsibility (CSR), sustainability reporting, sustainability accounting, environmental reports, corporate citizenship or environmental management systems. Accounting for Sustainability decodes this terminology by providing an accessible introduction to the topic that explores sustainability reporting from an internal and external perspective. It begins with an overview of how sustainability reporting has emerged and why it is important, before moving on to cover definitions of key terms and specific theories and frameworks. Subsequent chapters explore the role of financial management, sustainability standards, accounting communication and capital markets. With learning outcomes and study questions embedded in each chapter, this book will be of great interest to students of sustainability reporting and accounting, as well as practitioners taking related professional accreditations.

It is increasingly being recognised across society that the preservation of our natural environment should shape political, economic and social policies. This book delves into the partnership of non-governmental organisations (NGOs), Environmental NGOs (ENGOs), their communities, and their governmental counterparts in responding to this need.

If businesses and other organizations are to meet the many and complex challenges of sustainable development, then they all, both public and private, need to embed sustainability considerations into their decision-making and reporting. However, the translation of this aspiration into effective action is often inhibited by the lack of systems and procedures that take sustainability into account. Accounting for Sustainability: Practical Insights will help organizations to address these issues. The book sets out a number of tools and approaches that have been developed and applied by leading organizations to: - embed sustainability into decision-making, extending beyond an organization's boundaries to take into account suppliers, customers and other stakeholders; - measure and link sustainability and financial performance; - integrate sustainability into 'mainstream' reporting, both to management and external stakeholders. In-depth cases studies from Aviva, BT, the Environment Agency, EDF Energy, HSBC, Novo Nordisk, Sainsbury's and West Sussex County Council show in detail how accounting for sustainability works in practice in a wide range of organizational contexts. Published with The Prince's Charities: Accounting for Sustainability

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Accountability, Social Responsibility, and Sustainability

Sustainability Accounting

Accounting, Accountability and Society

Accountability, Social Responsibility and Sustainability: Accounting for Society and the Environment

Accounting for Sustainability

The study of the interactions between business organizations and their natural environments has gained momentum recently under the aegis of social and environmental accounting and reporting (SEAR), and as a diluted form of response in corporate social responsibility (CSR). Environmental Accounting, Sustainability and Accountability envisages accounting as an effective instrument in improving this interrelationship. It comprehensively describes how organizations can capture their environmental performance and thereby address societal concerns. The book closely explores how organizations can embed care for the environment as fundamental to their functioning. It broadly covers traditional accounting as a measuring instrument, contemporary advances and unresolved problems, alternative perspectives and recent developments. The central idea proposed here is to evolve the environmental accounting framework and bring calculative aspects into sustainability thinking that businesses are responsible for. Among the other important innovative ideas discussed are new costing techniques for waste management, accounting schematics of carbon trade, green information needs of management and the extension of the environmental viewpoint to information systems and technology.

This article analyses the ways that Spanish public water companies communicate sustainability information to their stakeholders and explores whether distinctive and more progressive accountability is possible in the public sector in comparison with private sector organizations. Two distinct activities are identified in sustainable accountability: public organizations are engaged in informal as well as formal reporting activity, and their reporting seems to be coupled with real organizational strategies and operational activities.

Sustainability accounting and accountability is fundamental in the pursuit of low-carbon and less unsustainable societies. Highlighting that accounting, organisations and economic systems are intertwined with sustainability, the book discusses how sustainability accounting and accountability broaden the spectrum of information used in organisational decision-making and in evaluating organisational success. The authors show how sustainability accounting can prove to be transformative, but only if critical questions are sufficiently addressed. This new and completely rewritten edition provides a comprehensive overview of sustainability accounting and accountability. Relevant global context and key concepts are outlined providing the reader with the conceptual resources to engage with the topic. Drawing on the most recent research and topical practical insights, the book discusses a wide variety of sustainability accounting and accountability topics, including management accounting and organisational decision-making, sustainability reporting frameworks and practices, as well as ESG-investments, financial markets and risk management. The book also highlights the role accounting has with key sustainability issues through dedicated chapters on climate, water, biodiversity, human rights and economic inequality. Each chapter is supplemented with practical examples and academic reading lists to allow in-depth engagement with the key questions. Sustainability Accounting and Accountability walks the reader through a spectrum of themes, which are essential for all accountants and organisations. It helps the reader to understand why our traditional accounting techniques and systems are not sufficient for navigating the contemporary sustainability challenges our societies are facing. This key book will be an essential resource for undergraduate and postgraduate instructors and students, as an entry point to sustainability accounting and accountability, as well as being a vital book for researchers.

The articles in this e-book are related to the Australasian Centre for Social and Environmental Accounting Research Conference held on 7-9 December 2008. The articles tackle topics such as sustainabilityb reporting, managerial capture, corporate social disclosures and environmental management accounting.

Special Issue on Sustainability Accounting, Auditing and Accountability

Sustainability Accounting and Reporting

Outlines, Notes and Highlights for Sustainability, Accounting and Accountability

Social Accounting and Public Management

Environmental Accounting and Reporting

Written by one of ANZ's premier sustainability and social accounting academics, An Introduction to Accounting: Accountability in Organisations and Society brings today's accounting hot topics of corporate accountability, sustainability and social responsibility to life with the only complete textbook created from the ground up for these modern accounting teaching and learning concepts. An Introduction to Accounting: Accountability in Organisations and Society takes a unique approach in embracing from the start the notion of accountability for the environment and sustainability in accounting; the structure, content and learning activities provide students with an understanding of accounting's pervasive and transformative role as a social practice and organisational driver. It shows that environments, ideas and values change; the interconnectivity of society; that the planet must be respected as a resource; and that people are affected/influenced by the information they receive and the way it is presented. It is emphasised that accounting and accountability are key aspects of every person's life and that the practice of accounting, while often being seen as very technical in nature, has many social implications. Learning accounting through the lens of sustainability and the environment embeds this perspective in students' minds so that in their careers they will actively seek and use accounting information to make decisions that take into consideration accountability for the environment. Premium online teaching and learning tools are available on the MindTap platform. Learn more about the online tools here: cengage.com.au/mindtap

This book discusses the foundations of social and environmental accounting and highlights local differences in countries like Italy and Bulgaria. It also describes the institutional environment, which affects the development and application of environmental accounting and reporting, as a basis for evaluating current achievements and the future steps that need to be taken to develop and spread environmental accounting. The book is unique in presenting exemplary cases from different emerging and developed countries. It is a valuable resource for theorists in the field, practitioners in companies, as well as investors and other stakeholders. Moreover, it provides students with the necessary theoretical constructs, empirical studies as well as practical and managerial tools to allow for a quick orientation in the methodology, techniques and selected practices used in environmental accounting and reporting.

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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.

An Introduction to Accounting: Accountability in Organisations and Society

Sustainability Accounting and Accountability in Public Water Companies

Business Sustainability

Accountability, Social Responsibility and Sustainability

New Approaches to CSR, Sustainability and Accountability, Volume I

Social accounting as a discipline has challenged the methodology and focus of the larger field of accounting over the last 50 years. More recently it has taken on greater significance for other subjects as well, addressing issues for public policy and management more broadly. These include the issues of the nature of accountability in the contemporary plural state, environmental and societal sustainability, the ethical management and governance of public services and resources, and the creation and sustenance of social capital as an essential element of the modern plural state. Social Accounting and Public Management brings together for the first time researchers from a range of disciplines including accounting, political science, management, sociology and policy studies to discuss and develop our knowledge and theory of the nature of 'accountability' in contemporary global society and the challenges it may pose for public policy and management. This book addresses this nexus of all of these issues and disciplines, and through this, makes a contribution to the development of the disciplines of both social accounting and public policy and management.

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This book addresses the growing interest among policy-makers, practitioners and academics in the evolution and the future implications of social, environmental and sustainability accounting. To do so, it examines the conceptual and practical application of accountability at multiple levels and contexts, and presents a range of case studies focusing on salient issues, perspectives and the potential of multidimensional accounting and reporting regimes. Intended for a diverse audience, the book allows readers to gain a better understanding of the topics, encourages dialogue and debate, and stimulates innovation in scholarship, policy and practice.

In today 's society, environmental concerns are at the forefront of entrepreneurial decision-making and planning. With increased attention on an organization 's environmental impact, researchers and business leaders strive to provide the best methodologies and strategies for effective environmental reporting and accountability. Green Accounting Initiatives and Strategies for Sustainable Development presents the latest scholarly research on the economic, social, and environmental objectives essential to the planning and support of future organizations and communities. This publication is an essential reference source for academicians, researchers, advanced level students, and professionals interested in designing business models and financial plans with consideration for environmental and social liabilities. This publication features timely, research based chapters on economic, social, and environmental policies including, but not limited to, green performance measurement, triple bottom line reporting, sustainable societies, environmental protection, and risk and adaptive management.

Trends and Perspectives in Reporting, Management and Governance for Sustainability

Accountability and Social Accounting for Social and Non-profit Organizations

Environmental Accounting, Sustainability and Accountability

Corporate Sustainability

Integrating Performance and Reporting

*Sustainability Accounting and Accountability**Routeledge*

Business sustainability has advanced from greenwashing and branding to being a business imperative. Stakeholders, including shareholders, demand, regulators require, and companies now need to report their sustainability performance. No longer is this a choice for businesses. A decade ago, fewer than 50 companies released sustainability reports, and now more 8,000 global public companies disclose sustainability performance information on some or all five economic, governance, social, ethical, and environmental (EGSEE) dimensions of sustainability performance, and this trend is expected to continue. Indeed, more than 6,000 European public companies would be required to disclose their environmental, social, governance and diversity information for their 2017 reporting year. However, the proper determination of sustainability performance, accurate and reliable reporting and independent assurance of sustainability information remain major challenges for organizations of all types and sizes. Through reading this book, you will: Identify sustainability strategies to create innovation in new products, services, energy-efficiency, environmental facilities and green initiatives. Understand the role and responsibilities of all participants in the corporate reporting process, including directors, officers, internal auditors, external auditors, legal counsel, and investors. See ways to improve public trust, investor confidence, business reputation, employee satisfaction, corporate culture, social responsibility and environmental performance. Learn all five economic, governance, social, ethical and environmental (EGSEE) dimensions of sustainability performance separately and their integrated and interactive effects on achieving the goal of creating sustainable value for all stakeholders, including shareholders. Learn how to adopt best practices in sustainability development and performance, and deliver effective integrated sustainability reporting and assurance.

This book provides a platform for discussing the challenges that organizations face in order to implement sustainability, ethics, and effective corporate governance, all of which are important elements of "standing out" from other companies. Examining the background of the New European Consensus on development with the new guiding motto 'Our World, Our Dignity, Our Future', the authors explore how this new legislation on sustainability issues around the world is forcing companies to deal directly with sustainability issues. The 2030 Agenda for Sustainable Development (2030 Agenda), adopted by the United Nations in September 2015, is the international community's response to global challenges and trends in connection with sustainable development. With the Sustainable Development Goals (SDGs) at its core, the 2030 Agenda is a transformative political framework designed to eradicate poverty and achieve sustainable development globally. It balances the economic, social and environmental dimensions of sustainable development, including the key issues of governance and peaceful and inclusive societies, and recognizes the essential interlinkages between its goals and targets, i.e., that they must be implemented as a whole and not selectively. The respective chapters in this volume raise a number of questions regarding companies' ability to implement sustainability, ethics, and effective corporate governance. Simultaneously, they explore how organizations must adapt to sustainability-related developments.

Advances in Environmental Accounting Management aims to advance knowledge of the management of corporate environmental impacts. It aims to increase the awareness of management accounting practitioners, investors, and other stakeholders of the financial and social consequences of corporate environmental impacts.

Sustainability Accounting and Accountability in Public Sector Organizations

Accounting for Society and the Environment

Studyguide for Sustainability Accounting and Accountability by Unerman/Bebbing

Education, Regulation, Reporting and Stakeholders

Engagement, Education & Sustainability

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 management and balancing of social, environmental and economic sustainability is one of the most complex and urgent challenges facing both private and public sector organizations today with these challenges of sustainability posing many risks to, and many opportunities for, advancing the aims and performance of organizations. Accounting and accountability processes and practices provide key tools to help organizations to more effectively identify and manage the risks and opportunities of sustainability. Popular features from the first edition are retained and are accounted for. New substantive chapters on water resource accounting, carbon accounting, and decision making have been introduced and the book continues to benefit from a host of expert contributors from around the world, including Jesse Dillard, Rob Gray, Craig Deegan. This comprehensive and authoritative textbook will continue to be a key resource for students of accounting and sustainability, as well as being a vital tool for researchers.

Sustainability accounting and accountability is fundamental in the pursuit of low-carbon and less unsustainable societies. Highlighting that accounting, organisations and economic systems are intertwined with sustainability, the book discusses how sustainability accounting and accountability broaden the spectrum of information used in organisational decision-making and in evaluating organisational success. The authors show how sustainability accounting can prove to be transformative, but only if critical questions are sufficiently addressed. This new and comprehensive overview of sustainability accounting and accountability. Relevant global context and key concepts are outlined providing the reader with the conceptual resources to engage with the topic. Drawing on the most recent research and topical practical insights, the book discusses a wide variety of sustainability accounting and accountability topics, including management accounting and organisational decision-making, sustainability reporting frameworks and practices, as well as ESG-investments, financial markets and risk management. The book also highlights the role accounting has with key sustainability issues through dedicated chapters on climate, water, biodiversity, human rights and economic inequality. Each chapter is supplemented with practical examples and academic reading lists to allow in-depth engagement with the key questions. Sustainability Accounting and Accountability walks the reader through a spectrum of themes which are essential for all accountants and organisations. It helps the reader to understand why our traditional accounting techniques and systems are not sufficient for navigating the contemporary sustainability challenges our societies are facing. This key book will be an essential resource for undergraduate and postgraduate instructors and students, as an entry point to sustainability accounting and accountability, as well as being a vital book for researchers.

Vol 6 of *Advances in Environmental Accounting & Management* aims to advance knowledge of the governance and management of corporate environmental impacts and the accounting for these, including issues related to measurement, valuation, and disclosure. It is particularly relevant for accounting practitioners, investors and other stakeholders of the financial and social consequences of corporate environmental impacts.

Environmentalism and NGO Accountability

Sustainability Accounting and Accountability

Practical Insights

Studyguide for Sustainability Accounting and Accountability by (Editor). Jan Bebbington, ISBN 9780415695589

Theory and Practice