

# Accounting for Sustainability Practical Insights

Anthony Hopwood, Jeffrey Unerman and Jessica Fres

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Lin Heng Lye, Harvey Neo, Sekhar Narayana Kondepudi, Wen Shan Yew, Judy Gek-khim Sng

#### **Accounting For Sustainability Practical Insights:**

Accounting for Sustainability Anthony G. Hopwood, Jeffrey Unerman, 2010 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 3rd International Conference: Quantitative and Qualitative Methodologies in the Economic & Administrative Sciences (QMEAS 2013) Christos Frangos, Handbook of Accounting, Accountability and Governance Garry D. Carnegie, Christopher J. Napier, 2023-10-12 This Handbook explores how accounting accountability and governance are interconnected and demonstrates that they must operate effectively together in establishing good personal and organizational behaviour in entities of all types around the globe It will be crucial for academic researchers working within the fields of accounting economics corporate governance accountability management and business and be beneficial for accounting economics and management professionals seeking to clarify and expand upon their knowledge for effective application 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 Corporate Sustainability Ann Brockett, Zabihollah Rezaee, 2012-10-01 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 Accountability Jan Bebbington, Jeffrey Unerman, Brendan O'Dwyer, 2014-06-05 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 whilst recent developments in theory and practice 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 Handbook of Research on Pedagogical Innovations for Sustainable Development Thomas, Ken D., Muga, Helen E., 2014-03-31 Summary This book brings together case study examples in the fields of sustainability sustainable development and education for sustainable development Sustainable Management Petra Molthan-Hill, 2023-08-22 Sustainable Management A Complete Guide for Faculty and Students is both a textbook for students as well as a teaching guide for educators With a full introduction to sustainable management the book covers a wide range of subject areas relevant to business and management students It enables faculty to incorporate sustainability and climate solutions into their modules and is also very accessible for self directed studies This third edition features fully updated chapters on how to integrate the Sustainable Development Goals into key disciplines in business including economics operations marketing HR strategy and financial reporting We also cover topics such as corporate peacemaking greenhouse gas management and crowdsourcing The book offers a new chapter on how to integrate climate solutions and climate change mitigation education into business and management schools as well as many ideas in each chapter on how to do so The chapter on employability and sustainability was fully redesigned adding new resources which can be used in any educational establishment Educators in business schools and trainers in organisations will find short readymade seminars workshops and

a wide array of learning resources supported by a companion website Carbon Management for a Sustainable **Environment** Shelley W. W. Zhou, 2020-03-03 This textbook presents students with a systematic approach for the quantification and management of greenhouse gas emissions GHG and provides best practices for optimal carbon management and quantification The book begins with an overview of climate change basics and goes on to discuss carbon footprint measurements carbon management concepts and concludes by presenting carbon reduction solutions with applications for green buildings smart transportation waste management and carbon trading and offsetting The author provides practical examples and carbon management models that support innovative reduction solutions and presents a roadmap for the implementation and development of carbon management strategies making it a useful resource for both upper undergraduate and graduate students as well as practitioners seeking a comprehensive framework to conduct carbon Sustainability Matters: Environmental Management In The Anthropocene Lin Heng Lye, Harvey management Neo, Sekhar Narayana Kondepudi, Wen Shan Yew, Judy Gek-khim Sng, 2017-08-11 Sustainability Matters is a compilation of some of the best research papers submitted by students from the National University of Singapore's multi disciplinary and inter disciplinary graduate programme in environmental studies as their MSc dissertations in Environmental Management MEM This collection is for the period 2014 2015 to 2015 2016 Entitled Sustainability Matters Environmental Management in the Anthropocene this is the sixth volume in the series and comprises 15 of the best research papers completed during this period The papers have been edited for brevity They analyse the many challenges to effective environmental management covering countries including China Vietnam Singapore Indonesia Pakistan Bangladesh the EU and USA Issues examined include biodiversity conservation environmental science environmental governance and management energy and urban studies The first compilation Sustainability Matters Environmental Management in Asia was published in 2010 and comprised the best papers from 2001 2002 to 2006 2007 The second Sustainability Matters Challenges and Opportunities in Environmental Management in Asia was published in 2011 and comprised the best papers from 2007 2008 and 2008 2009 The third and fourth compilations Sustainability Matters Asia's Green Challenges and Sustainability Matters Asia's Energy Concerns Green Policies and Environmental Advocacy comprised the best papers from the periods 2009 2010 and 2011 2012 respectively The fifth compilation Sustainability Matters Environmental and Climate Changes in the Asia Pacific was published in 2015 and comprised the best papers for the periods 2012 2013 and 2013 2014 The papers are edited by five staff members from different disciplines in the MEM programme Lye Lin Heng Harvey Neo Sekhar Kondepudi Yew Wen Shan Judy Sng Gek Khim Managerial Accounting: Study and Practice Cybellium, 2024-10-26 Designed for professionals students and enthusiasts alike our comprehensive books empower you to stay ahead in a rapidly evolving digital world Expert Insights Our books provide deep actionable insights that bridge the gap between theory and practical application Up to Date Content Stay current with the latest advancements trends and best practices in IT Al Cybersecurity Business Economics and

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Reporting Non-GAAP Financial Measures Nicola Moscariello, Michele Pizzo, 2019-11-25 The use of alternative performance indicators APMs also known as Non GAAP earnings is a widespread phenomenon and the increased reliance on APMs has recently triggered a strong debate among regulators managers and investors on the nature of these tailored earnings and on the economic reasons behind them On one hand APMs might reflect managers attempt to offer useful information to predict companies future sustainable cash flows and earnings information hypothesis while on the other the non standardized nature of these metrics impacts on the comparability of the financial results and reduces the reliability and the faithful representation of financial information opportunistic hypothesis By collecting several theoretical and empirical contributions on APMs this book provides a number of interesting and useful insights on the economics of APMs and their impact on financial markets

Accounting, Accountability and Society Mara Del Baldo, Jesse Dillard, Maria-Gabriella Baldarelli, Massimo Ciambotti, 2020-03-31 This book addresses the growing interest among policymakers 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 A Stakeholder Approach to Corporate Social Responsibility Philip Kotler, François Maon, 2016-03-16 Corporate social responsibility has grown into a global phenomenon that encompasses businesses consumers governments and civil society and many organizations have adopted its discourse Yet corporate social responsibility remains an uncertain and poorly defined ambition with few absolutes First the issues that organizations must address can easily be interpreted to include virtually everyone and everything Second with their unique often particular characteristics different stakeholder groups tend to focus only on specific issues that they believe are the most appropriate and relevant in organizations corporate social responsibility programs. Thus beliefs about what constitutes a socially responsible and sustainable organization depend on the perspective of the stakeholder Third in any organization the beliefs of organizational members about their organization s social responsibilities vary according to their function and department as well as their own managerial fields of knowledge A Stakeholder Approach to Corporate Social Responsibility provides a comprehensive collection of cutting edge theories and research that can lead to a more multifaceted understanding of corporate social responsibility in its various forms the pressures and conflicts that result from these different understandings and some potential solutions for reconciling them Corporate Sustainability Andreas Rasche, Mette Morsing, Jeremy Moon, Arno Kourula, 2023-03-30 This introductory textbook explores key issues and recent discussions within the field of corporate sustainability and social responsibility through theoretical and practical perspectives Written by an international team of experts the chapters introduce the actors and corporate processes that shape firms management of environmental social and governance ESG issues Spanning strategy communication changing regulation and governance the book grapples with critical issues such as anti corruption labour rights and climate change balancing incisive critique with suggestions for meaningful change This analysis supported by study questions and further learning resources in each chapter equips students to tackle sustainability challenges effectively in their future work A regularly updated companion website provides adaptable lecture slides and case studies with discussion questions for instructors This is an essential text for undergraduate and postgraduate courses on corporate sustainability CSR and business ethics and is also relevant to political science international relations and communications **Social Audit Regulation** Mia Mahmudur Rahim, Samuel O. Idowu, 2015-05-11 This book takes the concept of social audit and lifts it beyond the role of functioning largely as a management tool The book proposes a system in which social audit is regulated so as to provide a mechanism for effectively promoting corporate accountability in society Taking this as its theme this book provides both a conceptual explanation of the developmental perspectives of social audit regulation and empirical evidence of the impact of social audit practice from different parts of the world It is the first book to explore the issues and challenges related to the development of effective social audit regulation Environmental Policy Jane Roberts, 2010-11-01 Evidence of climate change resource shortages and biodiversity loss is growing in significance year by year This second edition of Environmental Policy explains

how policy can respond and bring about greater sustainability in individual lifestyles corporate strategies national policies and international relations The book discusses the interaction between environmental and human systems proposing environmental policy as a way to steer human systems to function within environmental constraints. The second edition has been completely updated to reflect advances in scholarship for example developments in governance theory and the increasing primacy of climate policy within environmental policy as a whole Key political social and economic concepts are used to explain how effective environmental policies can be designed implemented and evaluated Environmental problems the role of human beings in creating them and sustainable development are all introduced Environmental policy formulation implementation and evaluation are discussed within three specific contexts the firm the nation state and at an international level The book reviews the relationship of economics science and technology to environmental policy It ends by reflecting upon the predicament of humankind in the twenty first century and the potential of achieve sustainability through the use of the environmental policy toolbox Environmental Policy is an accessible text with a multi disciplinary perspective Lively case studies drawn from a range of international examples and completely updated for this second edition illustrate issues such as climate change international trade tourism and human rights It includes chapter summaries suggestions for further reading and links to relevant web resources Cases on Developing Effective Research Plans for Communications and Information Science Carrillo-Durán, María-Victoria, Pérez Pulido, Margarita, 2022-06-24 Different events in communication and information in today s society have highlighted the significant role that research plays in these two fields of the social sciences Therefore it is essential to determine how the efficacy of research can be enhanced at various levels especially at the academic level Of primary relevance in this is research connected to communication both human to human and through media and interactions with information sources There exists a need for a resource for communications and information science researchers to enhance the effectiveness impact and visibility of research Cases on Developing Effective Research Plans for Communications and Information Science provides relevant frameworks for research in communications and information science It elaborates on the strategic role of research at different levels of the information and communication society Covering topics such as audience research literary reading mediation and social science theses this case book is an excellent resource for libraries and librarians marketing managers communications professionals students and educators of higher education faculty and administration of higher education government officials researchers and academicians

Sustainability Accounting, Management Control and Reporting Pierre Baret, Lucrezia Songini, Anna Pistoni, 2022-08-08 Sustainability Accounting Management Control and Reporting A European Perspective traces a picture of innovative performance measurement tools and approaches to drive organizations to implement their shared value and sustainability strategy considering different perspectives around accounting managerial control and reporting In recent years organizations managing their responsible approach with relevance and pressure from stakeholders and regulations has

proven to be a major challenge During the first two decades of the 21st century many companies have reached a real maturity in this area and have deployed coherent responsible approaches that are integrated into their overall strategy It is now a matter of steering these responsible approaches from an accounting and managerial standpoint but also of reporting on them It requires the simultaneous use of comprehensive accounting controlling and reporting tools This book provides an innovative perspective on sustainable management control comprehensive accounting and integrated reporting presenting the most recent proposals and the main critical issues Aimed at researchers academics managers business leaders and advanced students the book will be especially valuable to those in the fields of corporate social responsibility strategic management and accounting

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