

Environmental Management Accounting – Purpose and Progress

Martin Bennett, Paul M. Richardson and Stefan Schaltegger (Eds.)



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Environmental Management Accounting Purpose And Progress

Mahmoud Marzouk, Khaled Hussainey



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Environmental Management Accounting — Purpose and Progress M.D. Bennett,P.M. Rikhardsson,S.

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

Environmental Management Accounting - Purpose and Progress M. D. Bennett,P. M. Rikhardsson,S. Schaltegger,2014-01-15

Implementing

Environmental Management Accounting: Status and Challenges Pall M. Rikhardsson,2005-07-28 This book brings together examples of leading thinking and international practice in the rapidly developing area of environmental management accounting EMA The authors include academics and practitioners from industry and the subjects covered range from individual company experiences with implementing EMA to national experiences regarding the adoption and diffusion of EMA practices

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

Environmental Management Accounting and Supply Chain Management Roger L. Burritt,Stefan Schaltegger,Martin Bennett,Tuula Pohjola,Maria Csutora,2011-05-19 This volume s focus on the environmental accounting of supply chain processes is of particular relevance because these processes supply data about the environmental impact of

relationships between business organisations an area where the boundary separating internal and external accounting is ill defined Here contributors advocate what they term accounting for cooperation as a more environmentally positive complement to the paradigmatic practice of accounting for competition

Review of Management Accounting Research Magdy G. Abdel-Kader, 2011-10-26 A comprehensive review of contemporary research in management accounting Provides a thorough critical analysis of recent issues published in the management accounting literature and identifies gaps for future research in each issue reviewed

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

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

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

The Effectiveness of Policy Instruments for Energy-Efficiency Improvement in Firms Kornelis Blok, Henri L.F. de Groot, Esther E.M. Luiten, Martijn G. Rietbergen, 2004-03-31 Improvement of energy efficiency is one of the important options for reducing greenhouse gas emissions According to the Third Assessment Report of the Intergovernmental Panel on Climate Change hundreds of technologies for improving the end use energy efficiency make up more than half of the global potential for greenhouse gas emission reduction in the short and medium term 2010 2020 IPCC 2001 see also WEA 2000 An important next question is how these options can actually be deployed More specifically one may ask what role governments can play by using policy instruments to promote the deployment of energy efficient technologies In this introductory Chapter we will first set out the aim of the research described in this book Then we will discuss the various policy instruments that may play a role in energy efficiency improvement Next the various aspects important for characterising policy instruments will be

discussed and the various disciplinary approaches are listed Finally the outline of the complete book will be given

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

A Journey into ESG Investments Giuseppe Galloppo, 2025-03-13 This book deals with climate finance and presents a balance between the theoretical framework as drawn by the most widely cited practitioner oriented and academic journals in environmental management and experimental finance Does sustainability work eventually This book explores the data from empirical analysis to address this question The book investigates the effectiveness of Corporate Social Responsibility and its empirical verification by analyzing the correlation between firm specific ESG characteristics and financial performance and will be of interest to academics researchers and practitioners of sustainable finance and climate finance

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 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

Corporate Responsibility Michael Blowfield, Mick

Blowfield, Alan Murray, 2014 This textbook examines the multiple dimensions to corporate responsibility creating a framework that presents a historical and interdisciplinary overview of the field a summary of different management approaches and a review of the key actors and trends worldwide

Handbook of Research on Social and Economic Development in the European Union Bayar, Yilmaz, 2019-11-29 The EU has experienced serious economic and political crises such as the sovereign debt crisis and Brexit in the past few years However despite these issues the EU has implemented considerable institutional fiscal and collective improvements during the unification process to continue as a significant actor in the global economy The *Handbook of Research on Social and Economic Development in the European Union* provides a multidisciplinary evaluation of the institutional economic and social development of the European Union and makes inferences for the future dynamics and collaborations of the EU the global economy and other countries Featuring coverage on a broad range of topics such as energy security gender discrimination and global economics this book is ideally designed for government officials policymakers world leaders politicians diplomats international relations officers economists business professionals historians market analysts academicians researchers and students concerned about the multifaceted integration processes surrounding the EU

Technology and Manufacturing Process Selection Elsa Henriques, Paulo

Pecas, Arlindo Silva, 2013-12-19 This book provides specific topics intending to contribute to an improved knowledge on Technology Evaluation and Selection in a Life Cycle Perspectives Although each chapter will present possible approaches and solutions there are no recipes for success Each reader will find his her balance in applying the different topics to his her own specific situation Case studies presented throughout will help in deciding what fits best to each situation but most of all any ultimate success will come out of the interplay between the available solutions and the specific problem or opportunity the reader is faced with

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

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