Accountability Social Responsibility And Sustainability Accounting For Society And The Environment | f1de19e7d967fcfbd62f580544f472cc

New Approaches to CSR, Sustainability and Accountability, Volume I

Accountability, Philosophy and the Natural Environment
Environmental Accounting, Sustainability and Accountability
Corporate Social Responsibility – Sustainable Business
The A to Z of Corporate Social Responsibility
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New Approaches to CSR, Sustainability and Accountability, Volume I

This book explores the overlapping interests of corporate responsibility and sustainable development, specifically focusing on the dynamics of social change, sustainability governance and evaluation, and creating social value. Corporate Responsibility and Sustainable Development: An Integrative Perspective draws on ideas and research relevant to both concepts, highlighting the interdependent nature of corporate strategy and policymaker ambition. The authors seek to capture that any evaluation of responsibility for sustainable development demands multiple lenses. They propose an integrative understanding to tackling global challenges around sustainable development and focus on four themes: contextualisation; perspectives on social change; sustainability governance and evaluation; and creating social value. Overall, the book takes an evaluative approach, using these themes as lenses for engaging with global challenges, which encourages reflection and informed action. Written by two highly experienced authors, this book integrates short case studies and chapter questions throughout the text, in order to reinforce learning and help readers reconcile ideas presented with real world issues. It will be an essential resource for tutors and advanced undergraduate and postgraduate students of business, governance and corporate governance, corporate social responsibility (CSR), sustainability and sustainable development, stakeholder theory, business ethics, and politics.
**Accountability, Philosophy and the Natural Environment**

A collection of essays on the role of business in society. This book provides provocative analysis, cultural and historical context, and solutions from the public, private, and non-profit sectors toward more responsible, ethical, and accountable business. It features articles by the world's leading scholars, executives, and practitioners.

**Environmental Accounting, Sustainability and Accountability**

This guide to corporate social responsibility (CSR) provides discussion of key concepts in a short, easy-to-use format. It is divided into sections on key terms, the global stage, corporate governance, corporate social responsiveness, public relations and philanthropy, and implications for corporate financial performance. It is an ideal supplement for business courses or as a reference for students and practitioners who would like to learn more about the basics of CSR.

**Corporate Social Responsibility – Sustainable Business**

This book seeks to understand how society and businesses are affected by, and respond to, the coronavirus crisis in various parts of the world. The volume explores: new CSR perspectives given the pandemic situation; SME perspectives and responsibility during the early stages of the pandemic; how large companies responded to the crisis; the challenges and opportunities provided by the use of digital technologies; and how leaders, entrepreneurs and individuals manage in uncertain times. Pulling together conceptual and empirical studies from Spain, Mexico, Sweden, Nigeria, Ghana and Kuwait, the book offers a truly international perspective as it examines how the pandemic has challenged a number of existing CSR assumptions, concepts and practices. It will be valuable reading for academics working in the fields of management, CSR, sustainability and crisis management. Anna Sörensson is assistant professor and researcher in Department of Economics, Geography, Law and Tourism at Mid Sweden University, Sweden. Besrat Tesfaye is Associate Professor of Business Administration at Södertörn University, Sweden. Anders Lundström is professor emeritus at Mid Sweden University and managing director at the IPREG (The Institute of Innovative Entrepreneurship), Sweden. Georgiana Grigore is Associate Professor in Marketing at University of Leicester, UK. Alin Stancu is Professor at the Bucharest University of Economic Studies, Romania.

**The A to Z of Corporate Social Responsibility**

This book focuses on CSR in the public sector, in all its manifestations around the world, in order to consider its application in practice and its connections to sustainable objectives. This book is unique in that all chapters were written by members of the Social Responsibility Research Network. Their ideas have been tested and refined through the feedback given after they were presented at the 16th International Conference. The approach used in this book is based on the tradition of the Social Responsibility Research Network – a worldwide body of scholars that, over its 20-year history, has sought to broaden the discourse and to treat all research as inter-related and business-relevant. The book examines diverse aspects of how CSR and
Corporate Responsibility and Sustainable Development

The "business case" for corporate social responsibility, which suggests that socially and environmentally aware companies can expect to reap financial rewards, is seemingly gaining widespread acceptance within the business community. This is particularly apparent in the ever-increasing number of prominent companies parading their social, ethical and environmental credentials by producing paper- or web-based social and environmental, or sustainability, reports. In so doing, reporting companies claim, they are demonstrating a clear commitment to transparency and accountability to their key stakeholder groups. However, in the prevailing voluntaristic, business-case-centred climate within which such initiatives are taking place, little thought appears to have gone into the question of how stakeholders, other than the capital provider group, can actually use corporate disclosures offered in order to hold management accountable for the social and environmental consequences of their actions. While much corporate rhetoric abounds concerning notions of stakeholder dialogue and engagement, rigorous analysis of the governance implications of their claimed commitment to the principles of corporate social responsibility is largely conspicuous by its absence. Corporate Social Responsibility, Accountability and Governance seeks to explore this "missing link" between CSR (and associated reporting initiatives) and governance mechanisms that are capable of embracing true stakeholder accountability. A wide range of case studies, drawing on experiences of both public- and private-sector initiatives in Europe, the United States, Canada, South America and Asia, offer insightful analysis of the complex relationships between the state, the market and civil society in the development of CSR, accountability and sustainable development. The book employs a multidisciplinary perspective in order to analyse the political, social, economic, technological, legal and organisational shaping of CSR. The complexities underpinning the concept are thereby clearly drawn out and the gross oversimplifications inherent in the prevailing consultancy-driven, business-case literature painfully exposed. Above all, the book offers a sound, practically and theoretically informed contribution to public policy debate and reflects and builds on urgent calls from public- and private-sector policy-makers as well as academics to develop better governance and accountability frameworks for business to deal with the imperatives of social responsibility, sustainable development and ethics. This book is divided into five parts. In Part 1, the complex concepts of responsibility, accountability and governance are discussed, and in particular the presumed relationships between the state, the market and civil society in improving accountability and governance are explored and critiqued. Part 2 consists of chapters relating to corporate social responsibility and stakeholder theory. Part 3 is concerned with empirical studies covering governance structures, networking and corporate social responsibility. Part 4 deals with corporate governance and its implications for regulators and civil society. Part 5 discusses multinational companies and how they impact on national governance regimes. Finally, a summary is provided with emerging international patterns of accountability and governance structures. Corporate Social Responsibility, Accountability and Governance will be essential reading for public and private policy-makers and practitioners and academics interested in how CSR can become more than a soundbite, and rather a substantial force for better global corporate governance and accountability.
Cases on Corporate Social Responsibility and Contemporary Issues in Organizations

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.

Corporate Social Responsibility and Sustainable Business

Nowadays, the relevance of Corporate Social Responsibility in private firms is undeniable as well as it is increasingly important for public organizations. Although the idea that firms had some responsibilities to society beyond that of making profits has been around for centuries, it was not until the end of the last century that CSR became a reality in business and one of the determinant factors that has been taken into account in decision-making. A good diversity management strategy as well as the development of a suitable accountability policy are decisive for being considered as a socially responsible organization. Notwithstanding, it seems that in some cultural environments it is no longer enough to be socially responsible. Stakeholders demand transparency and to know more about the CSR engagement of each organization. In this sense, companies should include CSR in their core strategy and go beyond their commitment to CSR and to carry out a proper CSR communication strategy. All these sustainable behaviors will have an impact on companies’ reputations if they are recognized by their stakeholders. This book aims to provide more evidence to the field of knowledge through the study of this topic by considering the points of view from diverse fields of knowledge and applying different empirical methodologies.

Sustainability Accounting and Integrated Reporting

Many different companies can significantly contribute to the integrated goals and targets of the United Nations’ sustainable development goals, such as poverty reduction by 2030. Poverty is not only about people living on less than $1.25 per day, but more fundamentally, it is their lack of capabilities and access to participate in productive economic activities. If companies can contribute in order to provide access and the necessary skills, then individuals will have the capabilities to achieve their aspirations, including earning a higher income. Corporate Social Responsibility and Sustainable Development supports Sen’s assertions that poverty can be alleviated if the capability of individuals is improved. Beyond that, this book shows that sustainable development goals can be achieved when the company's CSR programs and social capital development in improving people’s capabilities are combined with necessary finance access and market access for the poor. The theoretical model developed from the journey of Astra International, one of the
largest public-listed companies in Indonesia, is replicable for other companies aspiring to be sustainable in developing countries. The model shows a virtuous cycle between the corporate aim, CSR programs, social capital and corporate sustainability. This volume is of great value to academics, practitioners and policy makers interested in the themes of CSR, social capital and sustainable development of developing countries. It also appeals to professionals in industry associations, development agencies and international organizations, as well as NGOs that are concerned with the achievement of sustainable development goals by 2030.

**Social Responsibility and Sustainability**

The social and environmental performances of big enterprises are increasingly coming under regulatory regimes that aim to reassert social control over them to improve their social obligations. In practice, corporate social responsibility (CSR) has its limitations for long term sustainability. Thus, the corporate accountability movement has proposed a variety of regulatory movements that include obligations as opposed to responsibility. This volume provides insights into these dimensions of the interface between corporate players and questions of sustainability. The volume will be useful to teachers and graduate and post-graduate students of environmental sciences and management, environment activists, NGOs, multilateral organizations, funding organizations, policymakers, and trans-nationals especially of the developing world, as well as general readers.

**Corporate Responsibility and Sustainability During the Coronavirus Crisis**

This book explores recent developments in the theory, strategic perspective and international practice of corporate social responsibility. In particular it discusses the consequences of the economic slowdown apparent in many economies and the impact of changes in the regulatory environment. It consists of three parts: Part one addresses a variety of theoretical approaches as well as the dynamics and criticism of corporate social responsibility. It takes into account social and governmental expectations for the new and extended role of companies in the economy and in society, and provides a new context and theoretical assumptions regarding the functions and tasks of corporate social responsibility. Part two discusses the practical aspects relating to strategic management and corporate governance, corporate disclosure and reporting, as well as the empowerment of stakeholders. Lastly, part three focuses on the international practice of corporate social responsibility in various organizational and institutional settings. Using numerous case studies, the book explores the challenges and tasks of CSR in emerging markets, in the fashion industry and in global and family companies. It identifies the changes that can be detected following the financial crisis, closing the loop and linking the empirical findings with the revised theoretical framework.

**The Anthropology of Corporate Social Responsibility**

CSR has now moved beyond the stage of specialist or niche subject to become an integral part of global business and society. This timely edition is destined to become the definitive guide to CSR, Sustainability, Business Ethics and the organizations and standards in the field. The A to Z of Corporate Social Responsibility is a unique publication and is the culmination of over a hundred of the world’s leading thinkers, opinion formers,
academic and business people providing an easy-to-use guide to CSR: from general concepts such as sustainability, stakeholder management, business ethics and human rights to more specific topics such as carbon trading, microfinance, biodiversity, the Base of the Pyramid model and globalisation. In addition to definitions of the most important terms across the wide range of CSR associated topics, this book also covers all the most important codes and guidelines, such as the Equator Principles, the UN Global Compact and ISO standards, as well as providing background on organizations such as the World Business Council for Sustainable Development and Transparency International and profiles of CSR in particular industries and regions. This paperback edition includes all the latest developments in CSR as well as incorporating new sections on boardroom pay, the sub-prime market and the financial crisis. Praise for the first edition: "A complete reference guide offers an invaluable combination of lessons learned and best practice for the future provides first-hand insights" (Forum CSR International, October 2008) "This is a timely and innovative contribution to the field of Corporate Social Responsibility" (Retail & Leisure International, February 2008) "A handy reference to have on the shelf behind your desk" (Ethical Performance, February 2008) “You will not find a wider display of today's key global players and their action programs than here.” (CSR-News.net, May 2008) “The book contains a great deal of detailed research.” (Supply Management, May 2008)

Corporate Social Responsibility, Accountability and Governance

The last decades witnessed a vigorous debate over the role of corporations in society. Interest in corporate social responsibility (CSR) has become intense as corporate stakeholders have called for higher performance and ethical standards from businesses, and many corporations have developed CSR programs to harvest the benefits resulting from such initiatives. CSR practices have become a crucial component of business strategy contributing to organizational success and sustainable competitiveness. Cases on Corporate Social Responsibility and Contemporary Issues in Organizations is an essential reference source that provides specific case studies that elaborate on the strategies and policies enacted by contemporary organizations to address environmental and social issues, as well as economic and financial ones. Featuring research on topics such as sustainable development goals, CSR pillars, employee retention, gender equality, and social accountability, this book is ideally designed for business managers, researchers, practitioners, and students seeking coverage on innovative business practices enacted in multiple organizations/industries.

Sustainability and Social Responsibility of Accountability Reporting Systems

In a dramatic departure from its voluntary origins, corporate social responsibility (CSR) is rapidly shifting to hold multinational companies accountable for more than traditional shareholder performance. This CSR movement is embracing new environmental, social and governance (ESG) frameworks that both promote global sustainability goals and enhance accountability for negative impacts businesses can have on ‘planet and people’. This collection of essays by leading businesspeople, international civil servants, legal practitioners, academics, and other experts offers a forward-looking and pragmatic perspective that illuminates the major themes in this movement towards increasingly sustainable, transparent and accountable business practices. The collection shows how CSR has evolved to account for societal pressures, environmental, climate change and human rights impacts, international policy imperatives and the practical challenges of regulating commercial activity that transcends borders. The chapters offer an in-depth examination of current issues including: international frameworks and multistakeholder initiatives catalysing foundational change; the
shifting emphasis on corporate imperatives to avoid harm to third parties; trends in CSR, focused on assuring the planet's future sustainability and social stability; regulatory initiatives around the globe, including Europe, North America, Asia and Africa; and extended accountability for activities of corporate group members and supply chains. The pressure and business case for companies to incorporate CSR into corporate governance is intensifying with each quarter, shareholder meeting, and regulatory agenda. The integration of CSR and new ESG frameworks into multinational corporate strategy and operations is key to sustainable business models that can generate long-term value for the organization and all stakeholders. Their acceptance as cornerstones of 21st century business practice appears inevitable. Taking full account of the imperative for companies and their lawyers to grapple with the practical and legal challenges in this area, this volume is an invaluable and pragmatic addition to the practitioners’ toolbox at this important juncture in an ever-more dynamic field.

**Corporate Social Responsibility and Sustainable Development**

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.

**The Triple Bottom Line**

How engineers in the mining and oil and gas industries attempt to reconcile competing domains of public accountability. The growing movement toward corporate social responsibility (CSR) urges corporations to promote the well-being of people and the planet rather than the sole pursuit of profit. In Extracting Accountability, Jessica Smith investigates how the public accountability of corporations emerges from the everyday practices of the engineers who work for them. Focusing on engineers who view social responsibility as central to their profession, she finds the corporate context of their work prompts them to attempt to reconcile competing domains of accountability—to formal guidelines, standards, and policies; to professional ideals; to the public; and to themselves. Their efforts are complicated by the distributed agency they experience as corporate actors: they are not always authors of their actions and frequently act through others. Drawing on extensive interviews, archival research, and fieldwork, Smith traces the ways that engineers in the mining and oil and gas industries accounted for their actions to multiple publics—from critics of their industry to their own friends...
and families. She shows how the social license to operate and an underlying pragmatism lead engineers to ask how resource production can be done responsibly rather than whether it should be done at all. She analyzes the liminality of engineering consultants, who experienced greater professional autonomy but often felt hamstrung when positioned as outsiders. Finally, she explores how critical participation in engineering education can nurture new accountabilities and chart more sustainable resource futures.

**A Journey in Social and Environmental Accounting, Accountability and Society**

Biological threats like SARS and natural disasters like the tsunami in Indonesia have devastated entire regions, and quickly exhausted budgetary resources. As the field of environmental health continues to evolve, scientists and others must focus on gaining a better understanding of the links between human health and various environmental factors, and on creating new paradigms and partnerships needed to address these complex environmental health challenges facing society. Global Environmental Health in the 21st Century: From Governmental Regulations to Corporate Social Responsibility: Workshop Summary discusses the role of industry in environmental health, examines programs designed to improve the overall state of environmental health, and explores how governmental and corporate entities can collaborate to manage this industry. Stakeholders in both the public and private sectors are looking for viable solutions as the complexity of societal problems and risks associated with management and varying regulatory standards continue to increase. Global Environmental Health in the 21st Century draws critical links and provides insight into the current shape of global environmental health. The book recommends expanding environmental management systems (EMS) to encompass a more extensive global network. It also provides a complete assessment of the benefits and costs resulting from implementation of various environmental management systems.

**Global Environmental Health in the 21st Century**

The Anthropology of Corporate Social Responsibility explores the meanings, practices, and impact of corporate social and environmental responsibility across a range of transnational corporations and geographical locations (Bangladesh, Cameroon, Chile, the Democratic Republic of the Congo, Ghana, India, Peru, South Africa, the UK, and the USA). The contributors examine the expectations, frictions and contradictions the CSR movement is generating and addressing key issues such as the introduction of new forms of management, control, and discipline through ethical and environmental governance or the extent to which corporate responsibility challenges existing patterns of inequality rather than generating new geographies of inclusion and exclusion.

**Corporate Social Responsibility**

Organizations have developed a variety of strategies for dealing with the intersection of societal needs, the natural environment, and corresponding business imperatives. At one end of the continuum are organizations that do not acknowledge any responsibility to society and the environment. And on the other end of the continuum are those organizations that view their operations as having a significant impact as well as reliance on society at the
economic, social, and ecological levels. This sourcebook presents current knowledge related to what has become known as "corporate social responsibility" (CSR). Ongoing research reveals that a variety of strategies, alliances and partnerships, and approaches are being used around the globe to respond to issues of CSR. The aspirations of many corporations to contribute to a better world is great, but translating that aspiration into reality remains a challenge for organizations the world over.

**The Accountable Corporation: Corporate governance**

The growth of pollution that crosses national borders represents a significant threat to human health and ecological sustainability. Various international agreements exist between countries to reduce risks to their populations, however there is often a mismatch between national territories of state responsibility and transboundary hazards. All too often, state priorities do not correspond to the priorities of the people affected by pollution, who often have little recourse against major polluters, particularly transnational corporations operating across national boundaries. Drawing on case studies, The New Accountability provides a fresh understanding of democratic accountability for transboundary and global harm and argues that environmental responsibility should be established in open public discussions about harm and risk. Most critically it makes the case that, regardless of nationality, affected parties should be able to demand that polluters and harm producers be held accountable for their actions and if necessary provide reparations.

**CSR and Sustainability in the Public Sector**

This book continues the discussion on 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 corporate social responsibility, ethics, and corporate governance in the face of new technology, and new approaches to climate change and sustainability reporting.

**Corporate Sustainability**

This book comprehensively describes social responsibility and sustainable development, with contributions from scientists and representatives from...
industry working in the field. The papers are innovative, cross-cutting and many share practice-based experiences, some of which may be replicable elsewhere. Prepared by the Inter-University Sustainable Development Research Programme (IUSDRP) and the World Sustainable Development Research and Transfer Centre (WSD-RTC), it reiterates the current need to promote social responsibility. Social responsibility and sustainable development are two different concepts, whose integration over the years has led to significant advances in the way enterprises see and perceive their operations. It is not only about policies or steps taken to meet legal requirements, but is also about social equality and environmental accountability, also bearing in mind the links with eco-efficiency, innovation, and the health and wellbeing of workers. According to ISO 26000, social responsibility is the responsibility of an organisation for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that: a) contributes to sustainable development, including health and the welfare of society b) takes into account the expectations of stakeholders c) is in compliance with applicable law and consistent with international norms of behaviour d) is integrated throughout the organisation and practised in its relationships. But even though the relations between social responsibility and sustainability are strong, it is still necessary to encourage organisations to adhere to, or at least follow the principles of sustainable development in their operations, giving something back to the community. As such, there is a need for a better understanding of how social responsibility is related to sustainable development, and of the identification of processes, methods and tools that may help the integration of these two important elements. There is also a real need to showcase successful examples of how to structure behaviour and institutional practice in line with the sustainability challenges we face today. Chapter [Reviewing the Stakeholder Value Creation Literature: Towards a Sustainability Approach] is available open access under a Creative Commons Attribution 4.0 International License via link.springer.com.

**Sustainability and Social Responsibility of Accountability Reporting Systems**

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.

**SAGE Brief Guide to Corporate Social Responsibility**

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.

**Accounting and Accountability**

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.

**Sustainability Accounting and Accountability**

This book explores sustainability and social responsibility from the point of view of accountability reporting systems. The contributions to this volume open up discussions about the theory and application of sustainability and social responsibility across various corporate sectors and assists the reader in applying sustainable corporate social responsibility reporting across those sectors. As a central theme, the book addresses how the theory and application in sustainability and social responsibility has different dimensions and aspects which are impossible to apply across different sectors. This point of view is supported by chapter contributions from countries around the world including Turkey, Serbia, Malaysia, United States, South Africa, Italy, China, Brasil, Romania, Serbia, Puerta Rico, Algeria. Academics worldwide will discover in Sustainability and Social Responsibility of Accountability Reporting Systems: A Global Approach the latest developments about corporate social responsibility and sustainability of accountability reporting systems.

**Extracting Accountability**

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.

**New Approaches to CSR, Sustainability and Accountability**

This book explores sustainability and social responsibility from the point of view of accountability reporting systems. The contributions to this volume open up discussions about the theory and application of sustainability and social responsibility across various corporate sectors and assists the reader in
applying sustainable corporate social responsibility reporting across those sectors. As a central theme, the book addresses how the theory and application in sustainability and social responsibility has different dimensions and aspects which are impossible to apply across different sectors. This point of view is supported by chapter contributions from countries around the world including Turkey, Serbia, Malaysia, United States, South Africa, Italy, China, Brasil, Romania, Serbia, Puerta Rico, Algeria. Academics worldwide will discover in Sustainability and Social Responsibility of Accountability Reporting Systems: A Global Approach the latest developments about corporate social responsibility and sustainability of accountability reporting systems.

**The New Accountability**

This book explains how the traditional paradigm of private and public organizations is changing as a result of the multiple factors that are affecting the way in which goods and services are produced, and for whom they are produced. In view of these disruptive trends, the theory of the firm needs to be updated and to some extent rethought. Moreover, diverse challenges and opportunities such as climate change, aging populations, and new public accountability requirements are necessitating novel frameworks to ensure the long-term survival of public and private organizations. Against this backdrop, the authors contribute to the debate over the firm’s primary interest by proposing a new way of viewing the nature of the firm and its relationship with stakeholders. In addition, they carefully analyze the challenges and opportunities mentioned above, evaluating their significance for various important aspects of organizations through different lenses. Global in scope, the book also takes the United Nations Sustainability Development Goals into account. Accordingly, it will be of interest to all readers seeking a better understanding of the evolving nature of firms and organizations in our changing world.

**Business Sustainability**

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.

**Sustainable Development and Corporate Social Responsibility**

Concepts of corporate social responsibility (CSR) are widely used by businesses, professional bodies and academics, but are also widely contested. CSR is usually described as comprising of three elements: environmental, economic and social, though there is no serious consensus on how to go about translating ideas into practice. This research handbook addresses some key areas of contention, theory and practice within CSR in order to address,
challenge and inform debate in academia and practice. Each theme is represented by inter-disciplinary discussion of key questions on CSR by researchers and practitioners in the field. In doing so, the book: Explores and critiques CSR goals, and national, organizational and managerial strategies Reviews the distinctive role and importance of CSR to academics, professionals and practitioners and identifies appropriate bridging strategies Evaluates the nature, direction and applicability of selected theoretical dimensions which inform the understanding of CSR Assesses the opportunities for theory building, to support further understanding of the complexities of CSR and the sustainability and long term value of CSR practice to corporations and civil society This timely and significant contribution to the theory and practice of CSR will prove to be vital reading for students, researchers and practitioners involved with the field. It will also become a key reference for anyone with an interest in business and society.

**Accountability, Social Responsibility and Sustainability**

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.

**Sustainability Accounting and Accountability**

Using a philosophical and interdisciplinary approach, this book looks at how accountability can provide solutions to our current environmental and global political problems. When a social system has external elements imposed upon it, or presented to it, political problems are likely to emerge. This book demonstrates that what is needed are connecting social elements with a natural affinity to bring people together despite their differences. This book is different from others in the field. It provides new insights by critiquing the extant understandings of accountability and expands the possibilities by building on Charles Taylor’s philosophies. Central to the argument of the book are perspectives on authenticity and expressivism which are found to
provide a radical reworking of our understanding of being in the world, and a starting point for rethinking the way individuals and communities ought to be dealing politically with accountability and ecological crises. The argument builds to an accountability perspective that utilises work from interpretivism, liberalism, and postmodern theory. The book will be of interest to researchers in environmental philosophy, critical perspectives on accounting, corporate governance, corporate social reporting, and environmental accounting.

The Dynamics of Corporate Social Responsibility

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.

Accountability, Ethics and Sustainability of Organizations

The concept of the 'triple bottom line' (TBL) - the idea that business activity can simultaneously deliver financial, social and environmental benefits - was introduced in the early 1990s. A decade on, The Triple Bottom Line: Does it All Add Up? brings together the world's leading experts on corporate responsibility to assess the implications, benefits and limitations of the TBL. This collection provides a review of what has already been achieved in stimulating change in corporate culture and bringing businesses to an appreciation of the importance and benefits of corporate social responsibility (CSR) and good environmental performance. It further explores the conceptual and practical limits of the metaphor of the TBL and sets out what can be achieved through regulation and legislation, presenting detailed professional procedures for environmental accounting and management and social auditing. The contributors' wealth of experience and insight provides a vivid picture of how much attention is now being focused by businesses on delivering more than just financial targets, and they clearly outline the necessary steps for successfully continuing along this trajectory.

Management Culture and Corporate Social Responsibility

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.

**Accountability, Social Responsibility, and Sustainability**

Corporate Social Responsibility (CSR) has become an important concept in the last few decades. Although it originated in the developed countries of
the West, the concept has been embraced and adapted by corporations and policy-making agencies in many developing countries. Not surprisingly,
given the importance of growth and development as policy objectives in these countries, CSR has had a significant impact on sustainable development.
Sustainable Development and Corporate Social Responsibility explores the evolution of CSR across the developed and developing world, with a
particular focus on China and sustainable development. Through an extensive review of the literature and relevant case studies, the book examines
whether CSR can make a contribution to sustainable development, how the patterns of CSR in developed Western economies compare to that in the
rapidly growing economy of China, what trade-offs take place between CSR and economic growth as well as the future of CSR and its possible impact
on the global sustainable development agenda. This book is a valuable resource for academics and upper-level undergraduate and postgraduate
students in the fields of human/social geography, economics, business studies, sustainable development, development studies and environmental
studies.

**Environmentalism and NGO Accountability**

This monograph focuses on the level of management culture development in organizations attempting to disclose it not only with the help of theoretical
insights but also by the approach based on employees and managers. Why was the term "management culture" that is rarely found in literature
selected for the analysis? We are quite often faced with problems of terminology. Especially, it often happens in the translation from one language to
another. While preparing this monograph, the authors had a number of questions on how to decouple the management culture from organization's
culture and from organizational culture, how to separate management culture from managerial culture, etc. However, having analysed a variety of
scientific research, it appeared that there is no need to break down the mentioned cultures because they still overlap. Therefore, it is impossible to
completely separate the management culture from the formal or informal part of organizational culture. Management culture inevitably exists in every
organization, only its level of development may vary.

**Corporate Social Responsibility**

**Corporate Accountability and Sustainable Development**
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.

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