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the authors -- Publisher's Acknowledgments -- Chapter 1: Introduction, issues and context -- 1.1 Introduction -- 1.2 What is social accounting? -- 1.3 Is social accounting important? Why? -- 1.4 Crisis? What crisis? Sustainability and the state of the world -- 1.5 Economics, civil society, state and markets -- 1.6 Summary and structure of the book -- References -- Chapter 2: Ways of seeing and thinking about the world: systems thinking and world views -- 2.1 Introduction -- 2.2 Systems thinking and general systems theory -- 2.3 Using the GST framework -- 2.4 Liberal economic democracy -- 2.5 The failings of liberal economic democracy -- 2.6 Capitalism and corporations -- 2.7 Reformism or radical change? -- 2.8 A neo-pluralist vision of the world -- 2.9 Democracy and information -- 2.10 Summary and conclusions -- References -- Chapter 3: Corporate social responsibility and accountability -- 3.1 Introduction -- 3.2 Why is (corporate) (social) responsibility important? -- 3.3 What is CSR - can it be defined? -- 3.4 Views of the world and views of CSR -- 3.5 Clarifying responsibility in the interests of sustainability? -- 3.6 Why does so much confusion remain on CSR? -- 3.7 Accountability -- 3.8 A model of accountability -- 3.9 Some practical components of accountability -- 3.10 Defining corporate social responsibilities -- 3.11 Social responsibility and sustainability -- 3.12 Conclusions and implications for accountability and responsibility -- Appendix: Some limitations and extensions of accountability -- References -- Chapter 4: Description, development and explanation of social, environmental and sustainability accounting and reporting -- 4.1 Introduction -- 4.2 The diversity of social accounting. 4.3 A brief history of social responsibility -- 4.4 A brief history of social accounting -- 4.5 Some theory for social accounting -- 4.6 Social accounting and system-level/meta-theories -- 4.7 Increasing resolution - sub-system level/ meso-theories -- 4.8 Micro-level/theories of social accounting and organisations -- 4.9 Social accounting inside the organisation (micro-theory II) -- 4.10 Individual-level theories (micro-level III) -- 4.11 Summary and conclusions -- Appendix: Study tips -- References -- Chapter 5: Social and community issues -- 5.1 Introduction -- 5.2 Society? Social issues? Stakeholders? -- 5.3 Developments and trends in social reporting and disclosure -- 5.4 From the organisation's point of view -- 5.5 Stakeholders' views -- 5.6 Community involvement and philanthropy -- 5.7 Accountability, MNCs and LDCs -- 5.8 Indigenous people, repressive regimes, child labour and human rights -- 5.9 Extensions, community and the social -- References -- Chapter 6: Employees and unions -- 6.1 Introduction -- 6.2 Reporting employment information -- 6.3 Accounting for human resources -- 6.4 Reporting to employees -- 6.5 Accountability for equality in employment -- 6.6 Some conclusions, reflections and possibilities -- References -- Chapter 7: Environmental issues -- 7.1 Introduction -- 7.2 Background and stakeholders -- 7.3 Environmental reporting -- 7.4 Environmental management systems -- 7.5 Environmental management accounting and capital budgeting -- 7.6 Financial accounting and the environment -- 7.7 Conclusions and concluding comments -- References -- Chapter 8: Finance and financial issues -- 8.1 Introduction -- 8.2 A brief glimpse into the world of finance -- 8.3 A cautionary note about numbers, measurement and remoteness -- 8.4 Shareholders, investors and investment -- 8.5 The profit-seeking investor, CSR and performance. 8.6 The emergence of the socially responsible investor? -- 8.7 Financial performance of the funds: how socially responsible is SRI? -- 8.8 SRI, disclosure and accountability? -- 8.9 Extending the nature of social

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Sommario/riassunto

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.
