Record Nr. UNINA9910254910603321 Autore Baldarelli Maria-Gabriella Titolo Environmental Accounting and Reporting: Theory and Practice //by Maria-Gabriella Baldarelli, Mara Del Baldo, Ninel Nesheva-Kiosseva Cham:,: Springer International Publishing:,: Imprint: Springer,, Pubbl/distr/stampa 2017 **ISBN** 3-319-50918-7 Edizione [1st ed. 2017.] Descrizione fisica 1 online resource (XIX, 400 p. 26 illus.) Collana CSR, Sustainability, Ethics & Governance, , 2196-7075 Disciplina 658,408 Soggetti Accounting Bookkeeping **Business ethics** Economics - Sociological aspects Sustainable development Accounting/Auditing **Business Ethics** Organizational Studies, Economic Sociology Sustainable Development Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Nota di bibliografia Includes bibliographical references at the end of each chapters. Nota di contenuto New Challenges for the enterprise in the age of "sustainable modernity" -- Environmental accounting: conceptual framework -- Measurement and Communication of Environmental variable -- Toward the future perspectives of integrated measurement and communication -- Some tools and standards for reporting -- Case-studies and best practices: The case of ENI- Sustainability and Integrated Report and BoxMarche's Global Report -- Case-studies and best practices: reading the SGR sustainability reporting in Italy and in Bulgaria using institutional theory -- Case-studies and best practices: VERSO Project model and implementation to Small Quality Hotels- Rimini-Italy -- Case-studies and best practices: The case CASIO COMPUTER CO. LTD. Sommario/riassunto This book discusses the foundations of social and environmental accounting and highlights local differences in countries like Italy and

Bulgaria. It also describes the institutional environment, which affects

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