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Nota di contenuto	Editorial (Ki-Hoon Lee and Stefan Schaltegger) -- Introduction -- Part I – National Culture and Sustainability Accounting in the Asia Pacific Region -- 1. National culture and its impacts on environmental and Sustainability Management Accounting practices in Asia Pacific Region (Ki-Hoon Lee & David Herold) -- 2. Country readiness in adopting Integrated Reporting: A Diamond Theory approach from an Asia Pacific economy (Nuwan Gunarathne & Samantha Senaratne) -- 3. Corporate values and corporate social responsibility communication strategies in a Small Economy: The case of New Zealand (Radiah & Rashid) -- Part II – Environmental and Sustainability Performance Measurement and Management -- 4. Managing eco-efficiency for business sustainability: An investigation of top carbon polluters in Australia (Wei Qian et al.) -- 5. The role of business networking on sustainable performance (Riana and Lanita) -- 6. Improving corporate performance with final

ecosystem services (Charles et al.) -- Part III – Environmental Management Accounting: Material Flows, Cost Accounting, and Business Cases -- 7. Cost behaviour of environmental protection and social contribution activities: Korean evidence (Yook and Kim) -- 8. Lean-MFCA in Thailand (Wichai) -- 9. Is Japanese MFCA useful to Vietnam? (Nguyen) -- Part IV - Sustainability Reporting: Challenges and Approaches -- 10. The functional differentiation between the International Integrated Reporting Council (IIRC) and the Global Reporting Initiative (GRI) in the sphere of sustainability reporting (Ogata et al.) -- 11. Determinants of voluntary environmental reporting by New Zealand local authorities (Radiah et al.) -- Acknowledgement (including reviewers list).

Sommario/riassunto

This book advances the understanding of corporate sustainability and challenges and roles of sustainability accounting in the Asia-Pacific region. The Asia-Pacific region has shown fast economic growth for several decades which is expected to continue. In this context, Asia has become the “production engine” of the global economy. At the same time scientific reports reveal that some planetary boundaries are crossed, for example relating to biodiversity and climate change. Companies in the Asia-Pacific region are therefore increasingly challenged to reduce their environmental impacts, to document their social contribution and to contribute to sustainable development. Key approaches to identify sustainability problems and challenges, to support improvement processes and to back up sustainability contributions include accounting and reporting. In contrast to the high relevance of accounting and reporting for corporate sustainability for the Asia-Pacific region, academic research has so far been dominated by Western researchers and pre-dominantly dealt with Western and Japanese cases and approaches. It is thus time to take account of Asian perspectives on accounting and reporting for sustainability in the Asia-Pacific region.
