

1. Record Nr.	UNINA9910299420303321
Titolo	Corporate Carbon and Climate Accounting // edited by Stefan Schaltegger, Dimitar Zvezdov, Igor Alvarez Etxeberria, Maria Csutora, Edeltraud Günther
Pubbl/distr/stampa	Cham : , : Springer International Publishing : , : Imprint : Springer, , 2015
ISBN	3-319-27718-9
Edizione	[1st ed. 2015.]
Descrizione fisica	1 online resource (267 p.)
Disciplina	333.7
Soggetti	Pollution prevention Climate change Sustainable development Industrial organization Accounting Bookkeeping Industrial Pollution Prevention Climate Change Management and Policy Sustainable Development Industrial Organization Accounting/Auditing
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Introduction -- Decision Support through Carbon Management Accounting – A Framework-based Literature Review -- Corporate sustainability footprints – a review of current practices -- Carbon accounting: a review of the existing models, principles and practical applications -- The attributional-consequential distinction and its applicability to corporate carbon accounting -- Implementing an EMA innovation: the case of carbon accounting -- Carbon accounting in long supply chain industries -- Voluntary greenhouse gas reporting: A matter of timing? -- Carbon emissions and corporate financial performance: a systematic literature review and options for methodological enhancements -- Organizational Climate Accounting -

Sommario/riassunto

This volume is devoted to management accounting approaches for analyzing business benefits and costs of climate change. It discusses future directions on carbon accounting, performance measurement and reporting as well as links between climate accounting and business processes, product and service development, supply chain innovation, economic successes and stakeholder relations. Companies are increasingly called on to contribute to combatting climate change and also face the challenges presented by climate-change related costs, risks and benefits. Risks can result from unpredictable weather conditions and government regulations, such as the EU emission trading system and new building codes. Climate change also offers numerous opportunities, such as energy efficiency innovations and carbon neutral products and production. Good management requires that carbon emissions are tracked and climate-related costs, risks and benefits are identified, measured and assessed. As such, research addressing corporate accounting frameworks and tools is of increasing importance when it comes to managing these carbon and climate-related issues.
