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Titolo	Challenges in Managing Sustainable Business : Reporting, Taxation, Ethics and Governance / / edited by Susanne Arvidsson
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ISBN	9783319932668 3319932667
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Descrizione fisica	1 online resource (419 pages)
Disciplina	174.4
Soggetti	Management Business ethics Business enterprises - Taxation Business tax - Law and legislation Business Ethics Business Taxation and Tax Law
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	An exposé of the challenging practice development of sustainability reporting: From the first wave to the EU Directive (2014/95/EU) -- Integrated reporting and integrating thinking: Practical challenges -- Human capital disclosure in Swedish state-owned enterprises: a comparison of integrated reporting and traditional reporting -- Sense-making and sense-giving: Reaching through the smokescreen of sustainability disclosure in the stock market -- Changing financial firms relative to ESG issues -- Sustainability assurance: Who are the assurance providers and what do they do? -- Perspectives on sustainability assurance -- Engagement dialogue as a Nordic sustainable and responsible investment (SRI) strategy -- What responsibilities do companies have in the area of sustainability -- Will the banker be a climate activist? -- Investments in sustainable infrastructure asset class (Responsible investing and impact investing policies) -- Anti-Corruption: Who cares? -- Rationalizing deviances - avoiding responsibility -- Organizational anti-corruption: De-

Normalization through anxiety, superego, courage and justice -- Good tax governance and transparency: A matter of reputation or ethical motivation -- Perspectives on corporate taxation from a sustainable business perspective -- Concluding remarks.

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## Sommario/riassunto

Over the past 30 years sustainability has become increasingly important to scholarly research and business in practice. This book explores a variety of challenges faced by businesses when becoming sustainable and how this links to economic development and its corruption, ethical and taxation implications. Showcasing an interdisciplinary approach, the chapters explore topics such as business ethics, corporate responsibility, tax governance and sustainability practice.

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