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Titolo	Integrated Sustainability Reporting : Linking Environmental and Social Information to Value Creation Processes // by Laura Bini, Marco Bellucci
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Descrizione fisica	1 online resource (159 pages)
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Soggetti	Industrial management—Environmental aspects Economic development—Environmental aspects Environmental education Social responsibility of business Accounting Bookkeeping Sustainability Management Development and Sustainability Environmental and Sustainability Education Corporate Social Responsibility Accounting/Auditing
Lingua di pubblicazione	Inglese
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Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Introduction -- Accounting for Sustainability -- Anchoring Sustainability Disclosure to Value Creation -- Operationalizing Business Models for an Integrated Sustainability Reporting -- Conclusions.
Sommario/riassunto	This book proposes an integrated approach to sustainability reporting, the goal being to overcome certain limitations of the well-established additive approach, where the reporting of environmental, social and economic issues is sequential, but separate. It argues that, in order to successfully communicate its commitment to sustainability, a company should report on how environmental and social issues impact its way of doing business, namely its business model, contributing to value

creation. Thus, a reporting framework for business models that encompasses sustainability is presented. In turn, a number of illustrative examples are examined to show how business model reporting could be optimally used to provide effective and integrated sustainability reporting. The book also offers a broad analysis of corporate sustainability reporting, which includes a discussion of the theoretical background, an explanation of why companies provide sustainability reporting, a description of the current regulatory framework for sustainability disclosure, and a review of sustainability reporting literature that shows the main characteristics of sustainability disclosure practices. Given its scope, the book will be of interest to all researchers and practitioners working for companies or organizations that aim to support, implement and improve their sustainability reporting, by adopting a more integrated approach that interconnects environmental and social aspects with the economic and financial results via the business model. The book also offers a valuable reference guide for social science researchers, including PhD students, interested in a discussion of the latest literature on sustainability, corporate social responsibility, and the communication of business models. .

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