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Sommario/riassunto

Sustainability sheds a whole new light on economic value creation. Sustainable value creation means looking critically at both revenues and costs. Not everything that makes money is of value. Not everything for which no bill is sent is 'free'. This book explains how this is the case and what it means to incorporate sustainability into a company's strategy and manage activities based on sustainable principles. At the same time, it keeps an eye on the broader societal context in which companies operate, such climate change policies, the SDGs and ESG finance. Since the launch of the concept of sustainable development, many policies at various institutional levels have focused on reducing environmental damage and social ills. This book reflects this broader context. However, despite many serious efforts, it cannot be denied that these policies do not stand up against continued economic growth and a growing global population. This is why this book also stresses that more radical approaches are needed for a successful transformation towards a sustainable society. Businesses should not be content to wait and see what lies ahead. They need to proactively take ownership of the change process that is needed. The book has eight chapters that discuss the various aspects of sustainable value creation from different points of view, including sustainable management and chain management as well as sustainable accounting and reporting. It gives a concise but well-underpinned picture of what sustainable business means today.
