Record Nr.	UNINA9910779496003321
Titolo	Contemporary issues in sustainability accounting, assurance and reporting [[electronic resource] /] / edited by Stewart Jones, Janek Ratnatunga
Pubbl/distr/stampa	Bingley [England], : Emerald Insight, 2012
ISBN	1-280-99905-5 9786613770660 1-78052-021-2
Edizione	[1st ed.]
Descrizione fisica	1 online resource (296 p.)
Classificazione	QP 820
Altri autori (Persone)	JonesStewart RatnatungaJanek
Disciplina	657
Soggetti	Sustainable development reporting Sustainable development
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 and index.
Nota di contenuto	Front cover; Contemporary Issues in Sustainability Accounting, Assurance and Reporting; Copyright page; Contents; List of contributors; 1. Sustainability Reporting and Assurance: State of Practice; 1.1. Introduction; 2. The Valuation Relevance of Environmental Performance: Evidence from the Academic Literature; 2.1. Introduction; 2.2. Evidence on the Valuation Relevance of a Firm's Environmental Performance; 2.3. Environmental Performance, Financial Performance and Firm Risk; 2.4. A Role for Voluntary Environmental Disclosure; 2.5. Summary and Conclusions; References 3. Performance of Socially Responsible Investment Funds3.1. Introduction; 3.2. Performance of SRI Funds; 3.3. Conclusions and Recommendations; References; 4. An Inconvenient Truth about Accounting: The Paradigm Shift Required in Carbon Emissions Reporting and Assurance; 4.1. Introduction; 4.2. Accounting for Carbon Emissions Trading; 4.3. Carbon Financial Statement Accounting; 4.4. New Paradigm for the Valuation of Environmental Capabilities; 4.5. Summary; References; Appendix 4.A.1: The Implications of the Kyoto Protocol

1.

	<ul> <li>Appendix 4.A.2: Carbon (Emission and Sequestration) Accounting and AssuranceAppendix 4.A.3: The Recording of Transactions in the Capability Financial Statements; 5. Active Ownership and ESG Performance; 5.1. Introduction; 5.2. Literature Review; 5.3. Theoretical Framework; 5.4. Case Studies; 5.5. Factors Contributing to the Effectiveness of Calvert's Engagements; 5.6. Conclusion; Acknowledgements; References; 6. The Need for Effective Corporate Social Responsibility/Sustainability Regulation; 6.1. Introduction; 6.2. Voluntary Initiatives; 6.3. Mandatory/Regulated CSR Schemes 6.4. To Regulate or NotReferences; 7. The Carbon Economy and Emissions Reporting; 7.1. Introduction; 7.2. International Climate Change Negotiations; 7.3. National Carbon Policy Architectures and Compliance Costs; 7.4. European Union; 7.5. Australia; 7.6. China; 7.7. Indonesia; 7.8. Summary; References; 8. Sustainability Reporting Beyond Rhetoric: Linking Strategy, Accounting and Communication; 8.1. Introduction; 8.2. Facets and Forms of Sustainability Reporting; 8.3. A Framework of Sustainability Reporting Approaches; 8.4. Outlook; References</li> <li>9. The Measurement and Reporting of Sustainability Information within the Organization: A Case Analysis9.1. Introduction; 9.2. Schaltegger's Framework; 9.3. Background of the LGA; 9.4. Conclusions; Appendix 9. A: Respondent Questions; 10. A Methodology to Rank the Quality and Comprehensiveness of Sustainability Information Provided in Publicly Listed Company Reports; 10.1. Introduction; 10.2. The Need for a Reporting Quality Ranking System; 10.3. Voluntary Reporting Theories and the Five Reporting Bottom Lines; 10.4. Summary; References 11. Assurance on Sustainability Reporting: State of Play and Future Directions</li> </ul>
Sommario/riassunto	Given the strong international interest in CSR/Sustainability reporting generally, this book addresses a broad range of innovative and contemporary topics which will have interest and appeal to a diverse readership.