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Home

Conference
organisation
Abstracts
submission
Available tracks



ENROLMENT? ▲ STUDENT PAGES ▲ RESEARCH ▲ COMMUNITY RELATIONS ▲

School of Business

13th Annual International Sustainable Development Research Conference

June 10-12, 2007 in Västerås, at the beautiful lake Mälaren, Sweden.

Track 17: Accounting for Sustainability

Chaired by: Frank Figge (figge@sustainablevalue.com), Professor of Corporate Social Responsibility, St Andrews University & Sustainable Development Research Centre, UK
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In the long run, corporate sustainability will only make a difference if sustainability issues influence corporate decision making beyond environmental departments and PR efforts. Rather, sustainability issues will have to invade core business decision making. The effectiveness and credibility of corporate sustainability thus boils down to the question if the commitment to sustainability, CSR and/or environmental management changes anything in a company's core processes and products.

One important prerequisite for sustainable business decision making is that managers have reliable information about the effects of their decisions. In other words, corporate decision makers have to be informed not only about the financial and economic effects but also concerning the environmental and social effects of their business decisions. As a consequence, corporate accounting for sustainability plays an important role for effective corporate sustainability that goes beyond window dressing and PR. Sustainability information needs to be compatible with the management logic in order to be integrated into everyday decision making. On the other hand, sustainability information must clearly show the limits of conventional business decisions from the perspective of sustainable development and highlight trade-offs between economic, environmental and social aspects.

Research on environmental, social and sustainability accounting can look back on a track record of more than twenty-five years. At the same time, the corporate practice of sustainability accounting is quite disillusioning. Despite the growing numbers of environmental and sustainability reports, the growing popularity of concepts like CSR, ever more business networks and circles that are to show the high degree of commitment of the private sector to sustainability, sustainability concerns still struggle to find their way into everyday decision making in core business areas.

A number of highly relevant research questions and challenges concerning sustainability accounting result.

- How can sustainability aspects be translated into information that is meaningful and relevant for everyday decision making in companies?
- What will pull sustainability accounting out of the green niche and help to integrate it with standard accounting systems in companies?
- Does accounting for environmental and social costs provide a meaningful contribution to Sustainable Development?
- How can sustainability accounting produce reliable and meaningful information on the trade-offs between economic, environmental and social concerns?
- Which are the key determinants of a more widespread adoption of sustainability accounting in corporate practice?
- Is there a need for a new paradigm for sustainability accounting or does the established accounting system provide a fruitful and sound basis for integrating sustainability information into core business decision making?

Above list gives examples for possible topics. This track invites both empirical and conceptual papers that address questions related to these research questions or in general to research questions that deal with sustainability accounting and/or the link between sustainability accounting and financial accounting.

This track is embedded in the activities under the umbrella of the International Research Network on Social and Environmental Aspects in Business and Management.

For further information, please e-mail the track chair at t.hahn@izt.de.



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[Track 1](#) • [Track 2](#) • [Track 3](#) • [Track 4](#) • [Track 5](#) • [Track 6](#) • [Track 7](#) • [Track 8](#) • [Track 9](#) • [Track 10](#)
• [Track 11](#) • [Track 12](#) • [Track 13](#) • [Track 14](#) • [Track 15](#) • [Track 16](#) • [Track 17](#) •

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