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Sustainability Accounting and Reporting

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PREFACE

This book provides an up-to-date overview of the most current developments in environmental and sustainability accounting and its links to reporting. This fourth volume in the Environmental Management Accounting Network (EMAN) series is characterized by a broad geographical and a contextual range of topics. Contributions from nearly all continents discuss new developments in environmental accounting and investigate topics and links between corporate environmental and sustainability issues as well as between strategy, measurement and information management or between accounting and reporting.

For the last five years EMAN, the environmental and sustainability accounting network, has developed from a small, dedicated group of European academics to a full-fledged international network with strong links to corporate accounting and reporting practitioners, international organizations and regulators. The network provides a platform for the exchange of ideas and the sharing of experiences with environmental and sustainability accounting and reporting. “EMAN Global” (www.eman-global.net) serves as an umbrella organisation of the regional sections in the Asia Pacific (EMAN-AP), Europe (EMAN-EU), Americas (EMAN-AM) and Africa (EMAN-AF). Based on the success of the annual conferences of the European and Asia Pacific sections the American and African groups are planning their first workshops. The regional sections of EMAN have their own independent work agendas but are linked with each other through the steering committee of EMAN GLOBAL and by participating in other regional conferences, fora and workshops.

Dealing with sustainability accounting and reporting EMAN has concluded that environmental management accounting (EMA) constitutes an indispensable cornerstone and can be defined as a subset of sustainability accounting and reporting. Currently EMA is the most developed subset of sustainability accounting. This is why the steering committee of EMAN decided to keep its well-known acronym EMAN but to rename the network into Environmental and Sustainability Accounting Network.

With the extending global EMAN network the fourth EMAN book draws its selection of best papers from the EMAN-EU conference on sustainability accounting and reporting held in Lüneburg in 2004, with more than 200 participants, and the 2005 EMAN-AP conference in Bangkok with more than 100 participants.

The papers presented in this book have gone through an independent peer review and thorough editing process to ensure the highest possible research quality for academic submissions, or, for more practically orientated

contributions, the greatest usefulness for potential corporate and political practitioners. The publications presented in this book have been selected following an intense blind review and editorial process drawing from over eighty initial abstracts and papers submitted. Most papers had to be revised on the basis of two to four reviewer reports linked with two to three revision cycles. Such activity does not just involve a substantial workload for the authors it also depends on the goodwill of and commitment of time from the reviewers and editors. For their valuable comments we would like to thank all reviewers for their diligent and important work: Pat Anderson, Patrick Albrecht, Jan Jaap Bouma, Frank Dubielzig, Reinout Heijungs, Gjal Huppes, Christian Herzig, Ralf Isenmann, Ki-Cheol Kim, Markus Milne, Andreas Möller, Pall Rikhardsson, Chika Saka, Stefan Seuring, Heiner Tschochohei, Tobias Viere, Marcus Wagner and four reviewers who prefer to remain anonymous. For the initial involvement we would also like to thank Jan Jaap Bouma. All papers have also been reviewed by the editors. A very special thank you goes to Martin Bennett and Roger Burritt who, in addition to the “normal” editing work, given the international nature of contributions, also made a very thorough language check of each paper. In addition, we would like to thank Katja Höltkemeier for the very thorough way in which the manuscript has been brought into the required layout format, with the help of Victoria Voss. Special thanks to Cornelia Fermum for her always reliable secretarial support.

We would like to thank the various organisations whose generous financial support has helped to ensure the success of the EMAN conferences in Lüneburg and Bangkok and to develop this EMAN book: the Asian Society of Environmental Protection (ASEP), German Federal Ministry of Environment (Bundesministerium für Umwelt, Naturschutz und Reaktorsicherheit, BMU), InWent Capacity Building gGmbH, PricewaterhouseCoopers (PWC) Denmark, University of Lüneburg and Volkswagen AG.

In particular, the editors of this volume and the Steering Committee of EMAN Europe and EMAN Asia Pacific would like to thank all participants who, by joining in and making presentations at its conferences, have supported the continuing development of environmental and sustainability accounting.

We would also like to invite anyone interested in joining EMAN to visit the website: www.eman-global.net. Further information can be obtained from the EMAN Europe chairperson Stefan Schaltegger (schaltegger@uni-lueneburg.de) and from the EMAN-Europe website (www.eman-eu.net or www.eman-global.net).

The editors

Stefan Schaltegger, Martin Bennett and Roger Burritt