

# Accepted Manuscript

Integrating corporate sustainability assessment, management accounting, control, and reporting

Karen Maas, Stefan Schaltegger, Nathalie Crutzen



PII: S0959-6526(16)30463-2

DOI: [10.1016/j.jclepro.2016.05.008](https://doi.org/10.1016/j.jclepro.2016.05.008)

Reference: JCLP 7190

To appear in: *Journal of Cleaner Production*

Received Date: 2 February 2016

Revised Date: 14 April 2016

Accepted Date: 2 May 2016

Please cite this article as: Maas K, Schaltegger S, Crutzen N, Integrating corporate sustainability assessment, management accounting, control, and reporting, *Journal of Cleaner Production* (2016), doi: 10.1016/j.jclepro.2016.05.008.

This is a PDF file of an unedited manuscript that has been accepted for publication. As a service to our customers we are providing this early version of the manuscript. The manuscript will undergo copyediting, typesetting, and review of the resulting proof before it is published in its final form. Please note that during the production process errors may be discovered which could affect the content, and all legal disclaimers that apply to the journal pertain.

# **Integrating corporate sustainability assessment, management accounting, control, and reporting**

**Karen Maas**

Impact Centre Erasmus (ICE), Erasmus School of Accounting & Assurance, Erasmus University Rotterdam, the Netherlands

**Stefan Schaltegger**

Centre for Sustainability Management (CSM), Leuphana University Lüneburg, Germany

**Nathalie Crutzen**

Smart City Institute (SCI), HEC-Management School, University of Liege, Belgium

## **Abstract**

Much has been written about “why” companies are involved in sustainability issues. However, relatively little research has addressed the integrative “how” question, particularly “how companies can and do integrate sustainability assessment, management accounting, management control, and reporting?” Corporate sustainability, however, requires integrative measurement and management of sustainability issues rather than isolated applications of different tools in the organization. This article reviews literature dealing with links and partial links between sustainability assessment, management accounting, management control, and reporting. The main findings show that the various concepts (performance assessment, management accounting, management control, and reporting) are defined and used in various ways but mainly dealt with in an isolated manner. Based on these findings this paper proposes a comprehensive, integrated framework of sustainability assessment, accounting, control and reporting. From a scientific perspective, the proposed framework is a first attempt to integrate these isolated concepts. It can help researchers and practitioners to better understand how the four concepts are related and could be linked to each other to develop an integrated approach.

Download English Version:

<https://daneshyari.com/en/article/5480688>

Download Persian Version:

<https://daneshyari.com/article/5480688>

[Daneshyari.com](https://daneshyari.com)