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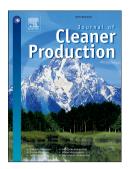
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# Integrating corporate sustainability assessment, management accounting, control, and reporting

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#### **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.

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