

Environmental Management Accounting Case Studies Of South East Asian Companies

Sustainability requires companies to develop in an economically, environmentally and socially sustainable manner. Corporate sustainable development in turn requires movement towards cleaner production. In order to recognize the potential from cleaner production – reduced costs and fewer environmental impacts through the reduced use of materials – environmental management accounting (EMA) is a necessary information management tool. Environmental Management Accounting for Cleaner Production reveals a set of tools for companies to collect, evaluate and interpret the information they need to estimate their potential to use cleaner production to realize cost savings and to make the best decisions about the available cleaner production options. EMA is therefore the key for driving environmental progress, cost savings, increased competitiveness and corporate sustainability through the means of cleaner production.

Sustainable development will not happen without substantial contributions from and leading roles of companies and business organizations. This requires the provision of adequate information on corporate social and ecological impacts and performance. For the last decade, progress has been made in developing and adapting accounting mechanisms to these needs but significant work is still needed to tackle the problems associated with conventional accounting. Until recently, research on environmental management accounting (EMA) has concentrated on developed countries and on cost – benefit analysis of implementing individual EMA tools. Using a comparative case study design, this book seeks to redress the balance and improve the understanding of EMA in management decision-making in emerging countries, focussing specifically on South-East Asian companies. Drawing on 12 case studies, taken from a variety of industries, *Environmental Management Accounting: Case Studies of South-East Asian Companies* explores the relationship between decision situations and the motivation for, and barriers to, the application of clusters of EMA tools as well as the implementation process itself. This book will be useful to scholars interested in the environmental and sustainability management accounting research field and those considering specific approaches to EMA within emerging economies.

Environmental Management Accounting (EMA) is increasingly recognised as a distinguished tool of environmental management. It helps to integrate a company's environmental and business interests, whereby enhancing corporate eco-efficiency in terms of reducing environmental costs or making one's product more

competitive. This book gives a comprehensive coverage of the state of the art. It presents a number of EMA frameworks that companies can take as a basis for implementing their own specific EMA structures. Besides discussing environmental accounting issues within conventional management accounting, it gives a detailed picture of materials flow (cost) accounting as an alternative way of looking at the ecology-economy relationships at the corporate level. A fascinating case study shows how a large company (Siemens) applies materials flow accounting and what benefits it entails.

This volume 's focus on the environmental accounting of supply chain processes is of particular relevance because these processes supply data about the environmental impact of relationships between business organisations, an area where the boundary separating internal and external accounting is ill-defined. Here, contributors advocate what they term ' accounting for cooperation ' as a more environmentally positive complement to the paradigmatic practice of ' accounting for competition ' .

Full Cost Accounting in Action

Environmental Management Accounting Project

Methodology and Case Studies from Central and Eastern Europe

Green Accounting at AT & T.

Case Studies of South-East Asian Companies

Environmental Management Accounting for Cleaner Production

In order to optimally manage the environment and natural resources, it is vitally important to recognize that there is much more to consider than just the environment itself and the natural resources it provides. A key consideration is also the interrelationship between natural ecosystems and human involvement and behavior. This interaction is where the field of environmental resource management comes into play: the complex ecological and sociological systems of the natural world intertwined. The purpose of this book is to consider such matters, and to help readers develop their own capacities as environmental managers and stewards. Bruce Mitchell's textbook Resource and Environmental Management served as the gold standard for many environmental science courses when the first edition published in 1997. Now, twenty years later, an updated third edition allows for the inclusion of recent developments. The book covers the basic theories and concepts of environmental resource management, and guides students to be able to apply those concepts to practical situations. By covering basic theories and concepts, and by using case studies to show how these have been applied, Bruce Mitchell's new edition seeks to ensure that students have competence in both aspects. The text enhances the reader's capacity to conduct practice and research in resource and environmental management.

This book is designed to meet the urgent need for a comprehensive and definitive introduction and teaching text on corporate environmental management. It aims to become the standard textbook for courses examining how business can take the environment into account while also providing an accessible and thorough overview of this increasingly multidisciplinary subject for practitioners. Written by the internationally acknowledged experts Stefan Schaltegger and Roger Burritt (authors of the highly influential Contemporary Environmental Accounting) along with Holger Petersen, the book invites the reader to join in an exploration of the ways in which companies can engage in environmental management and why such engagement can be profitable for business. The reader is invited to: examine whether the contents reflect their own experience, takes their experience further, or opposes their own views; note which of the ideas presented are especially important, add to those ideas, or encourage a reaction (positive or negative); answer questions creatively (based on their own perspective of the issues); encourage themselves to be inspired by questions, which can be investigated further through other written sources of information, such as books you will be guided to through the bibliography, the Internet or the general media; and think about and plan the ways in which the knowledge provided can be implemented in your own situation. The book is organised into four main sections. First, the fundamental ideas and linkages behind business management, the environment and sustainable development are briefly but clearly sketched. The second part of the book outlines the criteria against which environmentally oriented business management can be assessed and the fields of action in which success can be achieved. The third part presents a discussion and examples of strategies for environmental management, which are linked, in the fourth part, to the essential tools of environmental management, especially green marketing, environmental accounting and eco-control. The book is full of case studies and examples related to the main contents of each chapter and each chapter provides a number of questions for the student or reader to address. An Introduction to Corporate Environmental Management is both a textbook and a sourcebook. The reader can either work through the material in a structured way or dip into the content and follow up on specific areas of interest. The materials are designed to be used for understanding and reference, rather than to be learned by heart. The primary aim is for the reader to obtain a practical understanding of the relationship between management and environmental issues which can be applied in day-to-day situations-whether as part of a student's wider view of management or within the practitioner's real-world situation. It will be essential reading for many years to come.

Business practices in emerging markets are constantly challenged by the dynamic environments that involve stakeholders. This increases the interconnectedness and collaboration as well as spillover effect among business agents, that may increase or hold back economic stability. This phenomenon is captured in this proceedings volume, a collection of selected papers of the 10th ICBMR 2016 Conference, held October 25–27, 2016 in

Lombok, Indonesia. This ICBMR's theme was Enhancing Business Stability through Collaboration, and the contributions discuss theories, conceptual frameworks and empirical evidence of current issues in the areas of Business, Management, Finance, Accounting, Economics, Islamic Economics, and competitiveness. All topics include aspects of multidisciplinary and complexity of safety in research and education.

his peer-reviewed journal publishes original research results in the field of environmental and ecological science with focus on applications to the sustainable management of natural, human-dominated, and man-made ecosystems. The aim of the journal is to provide a place for a rapid exchange of new ideas and concepts for scientists and engineers in the fields of environmental accounting, human and systems ecology, and environmental management. Manuscripts on environmental accounting and managements are solicited, including: mathematical modeling; computational and management techniques in environmental, ecological, energy and information science; environmental technology and engineering; human managed ecosystems such as agricultural, urban, coastal, riparian, and wetland ecosystems. No length limitations for contributions are set, but only concisely written manuscripts are considered for publication. Brief papers can be published on the basis of Technical Notes. Discussions of previous published papers are welcome. Topics of Interest Environmental and ecological economics, environmental accounting, environmental impact assessment, ecosystem service assessment, energy and resource use, social factors and management. Modeling in environmental conservation and restoration, eco-hydrology and water resources management, ecological process and pattern, climate change effects, environmental engineering and technology. Planning and management in human dimension-institutions and patterns for socio-economic systems, industrial ecology, ecological informatics, landscape design, and urban planning. Environmental policy, legislation, and innovations with environmental and strategic impact assessment, project appraisal and auditing, and environmental protection.

An Introduction and Case Studies for Australia

Environmental Accounting and Reporting

Environmental Management Accounting – Purpose and Progress

The Routledge Companion to Cost Management

Development, Challenges and Opportunities

Environmental and Material Flow Cost Accounting

Environmental management accounting (EMA) has become an important management accounting tool due to its ability to provide accurate and relevant information pertaining to the environmental impact of the various activities of organizations. Many studies have been performed on EMA to examine various aspects, for example, implementation, measurement of environmental costs, link with information system

and factors contributing to its adoption. However, the majority of the studies were performed on business organizations. The study on EMA in the services industry, particularly institutions of higher learning, is still lacking. The institutions of higher learning, with a large population and various activities, can have a substantial impact on the environment. Therefore, it is equally important to study EMA in the institutions of higher learning. The ability of EMA to provide relevant information pertaining to the environmental impact can enable the impact to be managed more effectively and possibly lead to cost savings. The current study, therefore, attempts to fill the gap by looking into EMA adoption in IIUM, one of the public universities in Malaysia. There are four objectives to the study. These are to assess the level of awareness of the university staff on environmental management, environmental accounting (EA) and EMA, to assess the need for the environmental cost information, to assess the extent of EMA implementation by the university and the perception of how the university should move forward in relation to the issues of EA and EMA. The theory used is the social issue lifecycle theory. The study uses a case study as the research method. The results reveal that there is a moderate level of awareness among the staff on EA and EMA. Staff indicate that they need the environmental cost information, both currently and in the future. Only minimal adoption of EMA by the university and staff has high perception that the university should disclose environmental information to the internal users.

This book discusses the foundations of social and environmental accounting and highlights local differences in countries like Italy and Bulgaria. It also describes the institutional environment, which affects the development and application of environmental accounting and reporting, as a basis for evaluating current achievements and the future steps that need to be taken to develop and spread environmental accounting. The book is unique in presenting exemplary cases from different emerging and developed countries. It is a valuable resource for theorists in the field, practitioners in companies, as well as investors and other stakeholders. Moreover, it provides students with the necessary theoretical constructs, empirical studies as well as practical and managerial tools to allow for a quick orientation in the methodology, techniques and selected practices used in environmental accounting and reporting. To date, both internal and external corporate environmental reporting and management systems have focused on physical input-output measures. However, external stakeholders are increasingly demanding that organisations provide more financial information about the costs and benefits of their environmental actions. As environmental costs rise, internal decision-makers are also seeking such information to ensure

that money is well spent. Beyond basic compliance, many companies will not countenance environmental actions for which a "business case" cannot be made. A number of companies – such as Baxter, BT, Xerox, Zeneca and others – are now beginning to develop a better understanding of the costs and benefits of environmental action. The US Environmental Protection Agency has also done considerable work on models designed to understand the "full costs" of pollution control investments, with the aim of demonstrating that – when these are properly considered – pollution prevention can be a more cost-effective alternative. The Green Bottom Line brings together much of the world's leading research and best-practice case studies on the topic. Divided into four sections, covering "General Concepts", "Empirical Studies", "Case Studies" and "Implementation", the book includes case studies from the US EPA's Environment Accounting Programme and contributions from authors at institutions including the IMD, INSEAD, Tellus Institute and the World Resources Institute. It constitutes a state-of-the-art collection. Other chapters deal with newly emerging concerns in management accounting, including network relations, integrated cost management systems, knowledge management pursuits, environmental management accounting, and accounting and digitisation. Each chapter encompasses discussions of basic premises complemented by insights from modern day practice, research and thought. This makes the book particularly suitable for students in intermediate, advanced and executive level courses in management accounting. It also provides an extensive corpus of discussions, which will inform those in practice. Readers interested in gaining direct insights into specialised management accounting areas will find this book to be an especially valuable reference source

Three Case-studies on Environmental Management Accounting in Germany

Principles and Applications

Social and Environmental Accounting in Brazil

Eco-Management Accounting

Environmental Accounting for Management: Current Practice and Future Trends

This book takes the concept of social audit and lifts it beyond the role of functioning largely as a management tool. The book proposes a system in which social audit is regulated so as to provide a mechanism for effectively promoting corporate accountability in society. Taking this as its theme, this book provides both a conceptual explanation of the developmental perspectives of social audit regulation and empirical evidence of the impact of social audit practice from different parts of the world. It is the first book to

explore the issues and challenges related to the development of effective social audit regulation.

This book is based on a research project sponsored by the European Commission (DG XII, Human Dimension of Environmental Change). It focuses on how companies calculate environmental costs in support of management decisions, exploring the possible contribution that management accounting may make to environmental management in a European context. A conceptual framework is developed within which the relationship between the two activities can be charted and analyzed. The work is based on a survey of 84 European companies and 15 company-based case studies in Italy, Germany, the Netherlands and the UK. The project produced unique empirical materials. It affords important insights into how companies can apply the principles of environmental accounting. It shows where existing accounting structures are helpful and where new sources of information are needed to address the environmental issues with which companies are confronted. It shows the potential usefulness of different accounting concepts and techniques in the environmental area.

This book brings together examples of leading thinking and international practice in the rapidly developing area of environmental management accounting (EMA). The authors include academics and practitioners from industry and the subjects covered range from individual company experiences with implementing EMA to national experiences regarding the adoption and diffusion of EMA practices.

This book advances the understanding of corporate sustainability and challenges and roles of sustainability accounting in the Asia-Pacific region. The Asia-Pacific region has shown fast economic growth for several decades which is expected to continue. In this context, Asia has become the “production engine” of the global economy. At the same time scientific reports reveal that some planetary boundaries are crossed, for example relating to biodiversity and climate change. Companies in the Asia-Pacific region are therefore increasingly challenged to reduce their environmental impacts, to document their social contribution and to contribute to sustainable development. Key approaches to identify sustainability problems and challenges, to support improvement processes and to back up sustainability contributions include accounting and reporting. In contrast to the high relevance of accounting and reporting for corporate sustainability for the Asia-Pacific region, academic research has so far been dominated by Western researchers and predominantly dealt with Western and Japanese cases and approaches. It is thus time to take account of Asian perspectives on accounting and reporting for sustainability in the Asia-Pacific region.

Introducing Environmental Management Accounting (EMA) at Enterprise Level

Push and Pull Contingency Variables - A Model for Environmental Management Accounting

An Introduction to Corporate Environmental Management

Hospitality, Tourism & Events Applications

The Business Executive's Approach to the Environment

Accounting for Sustainability: Asia Pacific Perspectives

This is the fourth in a series publishing the best contributions on environmental management accounting (EMA) from around the world. This volume brings together international examples of leading thinking and practice in this rapidly developing area. This is the most comprehensive volume to date covering theory, practice and case studies on sustainability accounting and reporting. It covers tools, frameworks, concepts as well as case studies and empirical analysis.

Over the last two decades, cost management has been an area of dynamic change and development. This is evident in the extensive inventory of new, high-profile techniques that have emerged. With cost management now firmly established as a distinct sub-discipline within management accounting, The Routledge Companion to Cost Management is a timely reference volume covering both practical developments and research in this area. Topics covered include: Cost control issues Cost analysis and decision making Cost management systems Environmental cost management With chapters from an international team of contributors, this prestigious companion will prove an indispensable addition to any library with aspirations of keeping up-to-date with the world of accounting.

This well-received book, now in its ninth edition, provides a comprehensive analysis of the fundamental concepts of financial management and management accounting. The elegantly combined presentation of the various aspects of financial management and management accounting is a highlight of this text. Focusing on the core areas of financial management—basic concepts of finance, sources of finance, capital structure theories and planning, dividend policies, investment decisions, portfolio management and working capital management—as well as the areas of management accounting—changes in financial position, financial statement analysis and inter-firm comparison, budgetary control and standard costing, and cost information and management decisions—the book also delves on the contemporary topics, such as, financial environment, corporate governance and international financial management, in detail. In addition, it contains a number of case studies on various areas of finance and management accounting. The current edition has been thoroughly revised keeping in view contemporary developments in the literature and applicable provisions of the Companies Act, 2013. Apart from updating the case studies, new cases have been added to support the relevance and quality of discussion. Intended primarily for postgraduate students of commerce (M.Com) and management (MBA with finance specialization), the book will also be highly useful for undergraduate students of Commerce and Management, students of professional courses, such as, CA and ICWA, as well as professionals in the fields of financial management and management accounting. The present treatise has been recommended by many Colleges, Management Institutes and Universities in India for their respective postgraduate and undergraduate commerce and management courses.

Environmental Accounting has increased in importance during the last few decades as a topic of research and thus also the amount of literature has grown enormously. However, Environmental Management Accounting (EMA) has only advanced slightly as researchers mainly focus on sustainability reporting and regulation topics. This may be one reason why EMA is not yet defined in a standardised way. In order to further develop the theoretical basis of EMA, the contingency theory is used in this paper to explain the initial implementation and design of EMA. Nine variables have been identified to impact EMA either via push or pull mechanisms. A model of these pull and push factors is the outcome of two triangulated case studies that were conducted with the Borealis Group and Puma SE. Interviews with sustainability representatives and a discourse analysis of related press and media releases are included in the case study design. All the collected data was coded into these nine variables. They have been

identified in a meta-analysis of current cases that dealt with contingency theory in the discipline of environmental accounting. The following factors have a push influence on EMA: location, interdependence, availability of resources, ownership and control as well as uncertainty. On the other hand, only three variables pull EMA into an organisation: size, history and the organisation's strategy.

Today and Tomorrow

A Case Study of IIUM

An Investigation of how Management Accounting Supports Corporate Environmental Strategy Case Studies of Australian Businesses

Accounting and Corporate Reporting

Environmental Management Accounting in University

Proceedings of the International Conference on Business and Management Research (ICBMR 2016), October 25-27, 2016, Lombok, Indonesia

This volume of Advances in Management Accounting explores a variety of current issues through rigorous academic research.

Topics include the link between CEO compensation and the 2008 financial crisis, the association between performance-based pay and employee honesty, and more.

Vol 6 of Advances in Environmental Accounting & Management aims to advance knowledge of the governance and management of corporate environmental impacts and the accounting for these.

We have spent a great deal of time on the continued development of accounting and auditing standards, which are used as a primary component of corporate reporting, to reach today's financial reporting framework. However, is it possible to say that, currently, financial statements provide full and prompt disclosure? Or will they still be useful as a primary element with their current structures in corporate reporting? Undoubtedly, we are deeply concerned about these issues in recent times. This volume contains chapters to discuss the today's and tomorrow's accounting and corporate reporting phenomena in a comprehensive and multidimensional way. Therefore, this book is organized into six sections: "Achieving Sustainability through Corporate Reporting", "International Standardization", "Financial Reporting Quality", "Accounting Profession and Behavioral Aspects", "Public Sector Accounting and Reporting", and "Managerial Accounting".

This is the second book of selected papers on environmental management accounting (EMA) which has been developed for Kluwer by the Environmental Management Accounting Network - Europe (EMAN-Eu), drawn primarily from papers presented at EMAN-Eu, to bring together several examples of leading thinking and practice internationally in this rapidly developing area. The authors include academics, practitioners from industry, and government policy-makers, and the subjects covered range from individual company experiences to the role of government in promoting EMA in industry. The papers included in the book provide several examples of how EMA can be applied in practice both in large corporations and in small and medium-sized enterprises, and of reports on the extent of the implementation of EMA and the conditions which encourage this. The book is intended for all those interested in EMA as either researchers or practitioners. It will also be of interest both to those interested in how well-established management accounting methods can be adapted and extended in order to meet new demands on companies, and also to environmental managers interested in learning how accounting techniques can be of value in achieving environmental management objectives.

Profit Centers in Industrial Ecology

Environmental Management Accounting

Resource and Environmental Management

FINANCIAL POLICY AND MANAGEMENT ACCOUNTING

Principles and Procedures

Environmental Management Accounting and Supply Chain Management

Strategic Managerial Accounting: Hospitality, Tourism & Events Applications 6edn explores the nature of these industry sectors and how these impact on the strategic managerial accounting (SMA) tools used by decision makers in the industry. Formerly known as Managerial Accounting in the Hospitality Industry by Harris and Hazzard, this new edition builds on this successful and well known text, retaining its practical approach and active learning style, extending to consider strategic management accounting and to include tourism and events management industry contexts. This new 6th edition incorporates discussion, explanations and illustrations of the theoretical underpinning of hospitality, tourism and events related to SMA and managerial accounting concepts and techniques, together with specific examples of industry application. It has a user friendly chapter structure, with pedagogic features including objectives, learning activities, self check questions, references, and key points summaries. Each chapter includes 'theoretical context' sections which put the applied learning in the context of current research and thinking to bring the theory to life. Key features of this text are: * A complete revision and expansion of the well known and successful Harris and Hazzard text. Includes several brand new chapters such as: Event and Function Management Accounting techniques, Sustainability Environmental Management Accounting (EMA), Not-for-profit Organisations, Current Issues in Strategic Management Accounting; * Uses international real life case studies to illustrate from across the hospitality, tourism and events sectors including charity (not-for-profit) sector and music events; * Links to applied and generic research on each topic; * Incorporates International Financial Reporting Standards (IFRS) terminology suitable for an international audience. With a complete suite of online tutor resources, this book is essential reading for all year 2/3 undergraduate and postgraduate students studying hospitality, tourism and events management.

The primary objective of the EMA Project is to promote the value of EMA as a tool that business can use for the dual purpose of improving environmental and financial performance. The project involved undertaking practical case studies that show the benefits achieved from EMA, and to provide practical how to examples of EMA within organisations operating within Australia. The case studies were undertaken between March and September 2002 and represent a number of different industry sectors. Under the project a report (Environmental management accounting: an introduction and case studies for Australia / prepared by Professor Craig Deegan, RMIT) has also been produced. This report

provides background information on EMA and summarises the results of the four case studies. The case studies involve the following organisations: AMP (in association with KPMG) ; Cormack Manufacturing (in association with PricewaterhouseCoopers) ; GH Michell & Sons (in association with Professor Craig Deegan, RMIT) ; Methodist Ladies College (in association with BDO Consultants) À.

Making important business decisions is usually a difficult and complicated task. In the modern economy where businesses have to solve increasingly complex decision-making problems, it is important to learn and use methods and techniques including the analysis of behavioral data to support decision-making in practice. This book presents various methods and solutions to problems in modern data acquisition techniques and practical aspects of decision making. In particular, it addresses such important issues as: business decision making, multi-criteria decision analysis (MCDA), multidimensional comparative analysis (MCA), decision games and data acquisition techniques for decision making (declarative techniques and cognitive neuroscience techniques). Important topics such as consumers' rational behavior, environmental management accounting, operational research methods, neuroscience including epigenetics, DEA analysis etc., as well as case studies related to decision making in management are also included.

By adopting a new approach to helping students understand how management accounting contributes to decisions in a variety of organizational contexts, this textbook sets out clear explanations of practical management accounting techniques - in the context of the application of these techniques to decisions. Uniquely, the book examines the analytical and critical issues that often influence decision makers operating within private and public sector organizations. It is supported by case studies of varying complexity that will allow students to work at their own level and also includes summaries.

Case Studies of Six Solid Waste Management Agencies

Social Audit Regulation

Management Accounting

Enhancing Business Stability Through Collaboration

Environmental Management Accounting: Informational and Institutional Developments

Advances in Environmental Accounting & Management

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A practical guide to both the tools of environmental management and the ways they can be used to enhance a corporation's profitability while eliminating negative environmental impacts and consequent financial liabilities.

In order to survive in the changing business environment, organisations should rethink their strategic philosophy and the role of management accounting. The primary focus of this book is on techniques and concepts of cost and management accounting for strategic business decisions. It focuses on both conventional and contemporary issues. The book will serve as a reference source for practicing accountants, senior executives and managers working in human resources, operations, and accounting divisions. As the principal focus of this book is on conceptual foundations, it would also be ideal for courses in graduate programs such as master's degree, MBA or Executive MBA.

Environmental Management Accounting Case Studies of South-East Asian Companies Routledge

Decision-Making in Management

Handbook of Cost and Management Accounting

The Green Bottom Line

Environmental Accounting Case Studies

Implementing Environmental Management Accounting: Status and Challenges

Strategic Managerial Accounting

This Handbook provides a comprehensive study of research, practice and policy at the nexus of accounting and sustainability, or sustainable development. Chapters explain key drivers of developments at the nexus, critique those developments, summarise the findings of research on key themes in the field, and suggest areas for further research, offering evidence-based practice and policy solutions.

Recognizing the increasing importance of environmental issues, energy prices, material availability and efficiency and the difficulty of adequately managing these issues in traditional accounting systems, several companies all over the world have started implementing "Environmental and Material Flow Cost Accounting" (EMA and MFCA). "Environmental and Material Flow Costs Accounting" explains and updates the approach developed for the United Nations Department of Economic and Social Affairs (DSD/UNDESA) and the International Federation of Accountants (IFAC) and in addition includes experiences of several case studies and recent developments regarding EMA and MFCA in national statistics and ISO standardization.

This volume of Advances in Management Accounting (AIMA) represents the diversity of management accounting topics, methods and author affiliation which form the basic tenets of AIMA.

Handbook of Accounting and Sustainability
Advances in Management Accounting
Sustainability Accounting and Reporting
Contemporary Issues in Management Accounting
Methods and Behavioral Tools
Striving for Sustainability