Useful Resources

The following resources have been selected for their thorough look at the issues surrounding measuring and monitoring corporate responsibility.

Top Reads

We think that these are the top books, articles and reports to read, to give you a good introduction to the issues and recommendations surrounding measuring and monitoring Corporate Responsibility and Sustainability.

This book covers theory and practice of environmental management accounting. It summarises the results of a study which looks at the contribution of management accounting to environmental management and develops a holistic eco-management framework.


This book examines both external reporting and management accounting using real life examples to emphasise the link between theory and practice.
Additional resources


Schaltegger,S., Bennet, M., & Burritt, R. (eds) (2006) *Sustainability Accounting and Reporting: Selected Papers (Eco-efficiency in Industry & Science)* Springer Publications Summarises key papers from the EMAN-EU and EMAN-Asia Pacific conferences, the book includes information on the most up-to-date views, developments, costs and benefits in environmental accounting and links to topics including strategy, measurement and information management.
Journal Articles


Australian Accounting Research Foundation, Exposure Draft 65: Consideration of Environmental Matters in the Audit of Financial Statements, Melbourne, Australia, July 199

Ball A., Owen, D. and Gray, R. (2000) "External transparency or internal capture? The role of third party statements in adding value to corporate environmental reports" Business Strategy and the Environment Vol. 9 No. 1 pp.1-23


Canadian Institute of Chartered Accountants. (1992) Environmental Auditing and the Role of the Accounting Profession, Toronto: CICA.


Gray, R., Dey, C., Owen, D.Evans, R & Zadek, S. (1997) ‘Struggling with the praxis of social accounting: stakeholders, accountability, audits and procedures’ Accounting, Auditing and Accountability Journal 10(3) Attempts through development of a conceptual framework and case study analysis to identify “generally acceptable social accounting principles” which can be used to guide the new and emerging social accounting practice.

Gray, R. Bebbington, J; Collison, D; Kouhy, R; Lyon, B; Reid,C; Russell, A; and Stevenson, L (1998) The Valuation of Assets and Liabilities: Environmental Law and the impact of the Environmental Agenda for Business The Institute of Chartered Accountants of Scotland, Edinburgh


Lehman, G. (1995).‘A Legitimate Concern for Environmental Accounting’, Critical Perspectives on Accounting, 6, 393-413.


Unerman, J., O'Dwyer, B., and Hession, E (2005) 'User needs in sustainability accounting: Perspectives of stakeholders in Ireland', European Accounting Review,


Reports

ICAEW ‘Assurance on non-financial information: Existing Practices and Issues’.
This ICAEW paper examines the types of non-financial information on which external assurance reports are currently provided. It considers further opportunities and challenges in this area.

FEE Discussion Papers
FEE’s work on sustainability auditing is focused on issuing discussion papers for accountants with regard to sustainability reporting and assurance. FEE undertakes technical work on sustainability reporting, as well as issuing high-level discussion papers and consultation on sustainability issues.

International Accounting Standards Board “Framework for the Preparation and Presentation of Financial Statements”
The Framework is not a Standard, yet it is the foundation of many of the standards published by the IASB. It sets out the concepts that underlie the preparation and presentation of financial statements for external users.

The KPMG International Survey of CR Reporting 2005
A commentary of corporate responsibility reporting in four regions across the world.

The Materiality Report: Aligning Strategy, Performance and Reporting
Joint report by Lloyd’s Register Quality Assurance Accountability and BT provides advice on determining materiality in business

World Business Council for Sustainable Development Measuring Impact Framework
This framework is aimed at helping companies measure and assess the impact of their business activities on economic and broader development goals wherever they operate.
Websites

The following websites are great resources for information on sustainability reporting.

**CorporateRegister.com**
Repository of CSR and sustainability reports of around 4500 companies. Free registration required to access reports. It has a valuable reference source for prospective authors, as well as assessors of CSR/Sustainability reports.

**European Sustainability and Reporting Association**
This is a European Sustainability Reporting association which aims to improve sustainability reporting through sharing of trends and best practices across European countries which can be used for benchmarking. It is useful for managers, investors, governments, assurance providers and other stakeholders

**Global Reporting Initiative**
This is a multi-stakeholder initiative which aims to develop and distribute globally-applicable sustainability guidelines.

**Sustainability**
SustainAbility provides access to a number of useful reports on reporting.

**United Nations Environment Program**
This publication provides an analysis of current trends in mandatory and voluntary standards for sustainability reporting and corporate responsibility initiatives and is an excellent guide for managers and government officials. It lists over 100 initiatives and legislative standards from OECD and emerging economies.

**International Corporate Sustainability Reporting**
This site provides news and resources around sustainability reporting.

**Centre for Social and Environmental Accounting Research** (CSEAR)
CSEAR’s main function is to act as an international network and focus for social and environmental accounting research.

Below are listed a number of online journals who regularly publish articles in this area:

- **Accounting, Auditing and Accountability**
- **Accounting, Organisations and Society**
- **British Accounting Review**
- **Business Strategy and the Environment**
- **Eco-Management and Auditing**
- **European Accounting Review**
- **Greener Management International**
- **Journal of Cleaner Production**
- **Journal of Environmental Management**
- **Management Accounting Research**
- **Social and Environmental Accounting**