Environmental Management Accounting and Supply Chain Management
Environmental Management Accounting and Supply Chain Management
Sustainability requirements continue to be driven strongly both by regulators and customer demands. For some years, pressure concentrated on large, often stock-listed corporations. However, it soon became clear that much of the social and environmental impacts are to be found within the supply chain. As large multinationals hand down the societal pressure they are facing, suppliers increasingly need to be transparent about the social and ecological impacts of their products and services, and need to be able to assess and improve their respective performance. This creates new challenges. On the one hand, suppliers, often companies of much smaller scale and limited (financial and human) resources are faced with the need to deal with complex social and environmental issues. On the other hand, large companies with complex supply chains need to secure the consistency of data they receive by their suppliers, and need instruments for a meaningful interpretation of this data. To cope with this challenge in a consistent and cost effective manner, clear accounting standards and sound information systems are pivotal.

The literature on sustainable supply chains has reached a considerable level of maturity within the last years. However, accounting aspects have not been in the centre of attention of this discourse. The fifth volume in the Environmental and Sustainability Accounting Network (EMAN) research book series fills this gap by providing in-depth knowledge on supply chain related aspects of environmental management accounting. It offers both a general perspective on key issues and sector specific highlights for highly exposed industries like food and beverages (e.g. coffee, dairy), oil and gas and chemicals. A general perspective on environmental management accounting and on supply chain issues both upstream and downstream is rounded out by assessments of core regulatory developments, like the EU chemicals regulation REACH. Based on this comprehensive perspective, we believe this book to be of high value not only for academic readers, but also for interested practitioners.

Mr Michael Werner
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Recent developments in environmental and sustainability accounting are addressed in this fifth volume in the Environmental and Sustainability Management Accounting Network (EMAN) research book series. The main subject is the role of environmental management accounting in supply chain management – a topic which has been dealt with at various EMAN conferences from which a selection of the best papers is now collected. As well as highlighting new developments in environmental and sustainability management accounting (EMA) generally, the papers presented here link sustainable supply chain management with EMA, which was the core theme of the EMAN-EU conference held in Espoo, Finland, in 2007. The book also considered papers which originated from the EMAN-EU conferences on sustainability and corporate social responsibility accounting in Budapest in 2008 and on environmental accounting and sustainable development indicators in Prague in 2009, as well as the first EMAN Global Conference on integrated environmental management accounting for sustainable development at Tshwane, South Africa in 2008. It is a pleasure to see the number of participants at EMAN conferences continuing to flourish, with 150 attending in Espoo, 100 in Budapest, 200 in Prague and 120 in Tshwane. Given the changing core topics of the EMAN conferences, the conferences were attended by not only experts on EMA but also by academics and practitioners from different disciplines and industries. The continued interest in EMA is also reflected in the growing interest in EMAN generally and shows that the role of EMA is acknowledged in an increasing number of disciplines, professions and industries.

The result is that this volume is able to present a collection of contributions relating to sustainable supply chain management, the social and economic aspects of environmental and sustainability management accounting, and the integration of EMA with sustainable development, a characteristic of sustainability which is sadly lacking from much of the earlier literature.

Adelaide
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