Building Corporate Accountability: Emerging Practice in Social and Ethical Accounting and Auditing

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Corporate Social Responsibility, Social Sustainability and Environmental Management—Mark Anthony Cameron 2017-02-27 This book provides a concise and practical introduction to corporate social responsibility (CSR), sustainable and ethical performance and strategic thinking, and links these topics to environmental, social and governance (ESG) corporate reporting. The book integrates a rich body of research on CSR and ESG with insights gained from company leaders and managers. It explains how to create value by linking strategy with internal and external stakeholders to manage risks and capture opportunities, and also how to account for those decisions and performance in financial statements. Written in an accessible style, the book makes key features of CSR and ESG accessible to managers and students, and is a valuable resource for practitioners.

Building Corporate Accountability—Simon Zadok 2013-11-05 The practice of social and ethical accounting is emerging as a key tool for companies in the 1990s in response to calls for greater transparency and accountability to different stakeholders, and as a means for managing companies in increasingly complex situations. Building Corporate Accountability focuses on the role of social and ethical accounting in improving corporate accountability and corporate governance. It explores why social and ethical accounting is emerging as a powerful tool for accountability; its relationship to business strategy, decision-making and ethics; and its implications for the development of corporate social, ethical, and environmental responsibility. It includes ten case studies, as well as an historical overview of social and ethical accountability in the UK. This book ensures that social and ethical accountability continues to be a topic of primary concern.

Sustainability Reporting: Environmental, Social and Governance Risk—Donal O’Connor 2018-07-06 Sustainability reporting is an important tool for companies to communicate their performance and progress in terms of the triple bottom line (environmental, social, and governance (ESG) performance). Sustainability reporting is becoming increasingly important as companies seek to demonstrate their commitment to sustainability, aligning with the needs of investors, customers, employees, and society more broadly. This book provides a comprehensive overview of sustainability reporting, covering the latest developments in the field and providing practical guidance for companies looking to improve their sustainability reporting. It includes case studies and examples of best practice from leading companies, as well as practical tools and frameworks for companies to use in their own sustainability reporting efforts.
very ways that the issue of corporate social responsibility has been defined, shaped, and discussed in the past four decades. That is, the editors and many of the authors want to engage with the advances and challenges that have been raised and addressed over the years and to elucidate the role of the Internet as a human right and not merely an enabling right. It bridges the existing normative and regulatory gaps for the effective realization of the right to access the Internet is a human right and not merely an enabling right. It bridges the existing normative and regulatory gaps for the effective realization of the right to access the Internet and the virtual world, unlike the physical world, provides a medium that facilitates social inclusion and belonging, the political field, as well as literature and ideology. The handbook is framed by a comprehensive introduction as well as a summarizing chapter with relevant and comprehensive sustainability reports. Against this background, this book presents a significant and original contribution, both empirically and theoretically, to the social and environmental accounting literature by studying the various frameworks of stakeholder engagement in and through digital corporate social responsibility communication.

Regulating Corporate HumanRightsViolations-Surya Deva 2012-01

Despite the continuous addition of regulatory incentives concerning corporate human responsibilities, the challenge we face more often than not is a situation of corporate impunity for human rights abuses. The Bhopal gas leak - examined as a human rights violation rather than as a mass tort or an environmental tragedy - illustrates that the regulatory challenges that the victims experienced in 1984 have not yet been overcome. This book grapples with and offers solutions to three major regulatory challenges to obliging companies to comply with human rights norms whilst doing business: the lack of a coherent regulatory and enforcement strategy, the absence of internationally agreed sets of corporate responsibility norms, and the failure of companies to consistently adhere to their own commitments. This book offers a new 'integrated approach' to respond to inadequacies of the existing regulatory framework in order to humanize business. This book will be of interest to scholars, students, policymakers, and human rights activists working in the fields of Law, Business and Human Rights.

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Communicating Corporate Social Responsibility in the Digital Era-Adam Lindgren 2017-12-12 Although literature on corporate social responsibility is vast, research into the use and effectiveness of various communications through digital platforms about such corporate responsibility is scarce. This gap is surprising, given that companies are continuously communicating about corporate social responsibility initiatives in order to continuously highlight their corporate social responsibility initiatives to their stakeholders. However, companies are currently using these digital platforms in the most inefficient way by either not communicating at all, or even deciding to communicate against all, because they fear triggering stakeholders’ skepticism or cynicism. A systematic, interdisciplinary examination of corporate social responsibility communication through digital platforms therefore is necessary, to establish an essential definition and up-to-date picture of the field. This research project evaluated the effectiveness of companies’ management, and communication disciplines, among others, this anthology examines how companies organize, implement, and use digital platforms to communicate about their corporate social responsibility and thereby achieve their organizational goals. The chapters in this book are organized around the main themes that emerge from the research on corporate social responsibility communication through digital platforms. Moving toward symmetry and interactivity in digital corporate social responsibility communication. Fostering stakeholder engagement in and through digital corporate social responsibility communication. Leveraging effective digital corporate social responsibility communication. Digital activism and corporate social responsibility. Digital methodologies and corporate social responsibility.

Social Accounting and Public Management-Stephen P. Osborne 2018-10-18 Social accounting as a discipline has challenged the methodology and focus of the large reviews on taken on given technologies and organizations that has it has an important role to play in making management more broadly. These include the issues of nature of accountability in the contemporary plural state, environmental and societal challenges, the ethical challenges raised by the science, technology, public and commercial sectors, and the expansion and sustainability of public and private capital. This book provides a comprehensive overview of recent developments in social accounting and public management.

Community Economic Development-Graham Haughton 2013-12-26 This important book examines the way in which community economic development can be used to foster and develop communities, for the benefit of both local economies and society.

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Trends in Business and Economic Ethics
Christopher Coxton 2008-07-19 A growing body of academic and business specialists are paying attention to ethical issues in business and economics, drawing on a wide range of different disciplinary and theoretical perspectives. This volume presents important new insights from scholars in economics, philosophy, business ethics and management studies. In addition to providing specific perspectives on particular topics, it presents strategic perspectives on the development of the field. Readers can inform themselves on developments in particular areas, such as social accountability or stakeholder governance; they will also find substantial contributions related to the interfaces of ethics and economics, economics and philosophy, business ethics and political science, and business ethics and management. The collection is a thought-provoking contribution to the development of business and economic ethics as an increasingly important field of academic study.

Rational, Ethical and Spiritual Perspectives on Leadership
Peter Prazaak 2000 The author’s experiences in many organizational and cultural contexts are reflected in this book’s collection of his writings during the past twenty years. They portray an evolution in his mind-set: from rational to ethical to spiritual perspectives on leadership. This evolution is not just a personal matter; it reflects developments that are taking place, although usually tacitly, at the individual and corporate level throughout the world. A primary motivation underlying the development of the book is to inspire leaders as well as teachers and students of leadership to integrate their hearts, minds and souls when making decisions, and to develop the awareness and conviction that wise and successful leadership is concerned not only with effectiveness and well-being generation, but also with contributing to the well-being and fulfillment of all those whom one serves as a leader. The book is divided into six interlinked themes: Morals and Ethics; Rational Accounting; Values and Leadership; Identity; Responsibility; and Spiritual-based Leadership.

Stakeholder Dialogues in Natural Resources Management
Susanne Stoll-Kleemann 2007-05-10 Participatory Processes for Natural Resource Management Ortwin Reus University of Stuttgart, Stuttgart, Germany Need for analytico-deliberative processes inviting the public to be part of the decision making process in natural resource management has been a major objective in European and American environmental policy arenas. The US-National Academy of Sciences has encouraged environmental protection agencies to foster citizens participation and public involvement for making environmental policy making and natural resource management more effective and democratic (Sten and Fenske 1996). The report emphasizes the need for a combination of assessment and dialogue which the authors have framed the "analytic-deliberative" approach. Unfortunately, early public involvement of the public in deliberative processes may compromise, however, the objective of efficient and effective policy implementation or violate the principle of fairness (Cross 1998, Okrent 1998). Another problem is that the public consists of many groups with different value structures and preferences. Without a systematic procedures to reach consensus on values and preferences, the public’s position often appears as unclear (Coughlan 1997, Rossi 1997). Participatory processes are thus needed that combine technical expertise, rational decision making, and public values and preferences. How can and should natural resource managers collect public preferences, integrate public input into the management process, and assign the appropriate roles to technical experts, stakeholders (i.e. managers), politicians, and public interest groups?

Sustainability in Accounting Education-Maria Cadiz Dyball 2015-10-14 Accounting sustainability involves accounting for and to the natural environment, and accounting for and to society, including groups currently oppressed or disadvantaged by unsustainable processes and practices. This book creates a compelling case for the importance of sustainability in accounting education. It provides in-depth insights into CSR and important initiatives around the globe intended to encourage more responsible behavior.

Key Initiatives in Corporate Social Responsibility
Arnaud Sales 2019-05-10 This wide-ranging book examines the new dynamics of corporate social responsibility, its evolution, and its global impact. This book provides readers with in-depth insights into CSR and important initiatives around the globe intended to encourage more responsible behavior. The book provides 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.

Learning from Change—Marian Elstera 2000 Learning from Changes provides an overview of the common themes and experiences in participatory approaches to monitoring and evaluation across different institutions and sectors. It is a compilation of selected case studies and discussions between practitioners, academics, donors, and policymakers in participatory monitoring and evaluation (PM&E). It explores conceptual, methodological, institutional, and policy issues that need to be addressed to enrich our understanding and practice of PM&E. The book is in three sections. The first provides a general overview of PM&E, synthesizing literature surveys and regional reviews of PM&E practices around the world. The second presents case studies that illustrate the diverse range of settings and contexts in which PM&E is being applied. The third raises the key issues and challenges arising from the case studies and discussions, and proposes areas for future research and action. Learning from Change will be an important reference for development professionals worldwide as well as for anyone interested in the process of participatory development, including researchers, academics, fieldworkers, development practitioners, and policymakers.

Social Audit Regulation-Mia Mahmudur Rahim 2015-05-11 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.

Theoretical Orientations and Practical Applications of Psychological Ownership—Charlotte Ockers 2017-11-27 This book shares the theoretical advancements that have been made regarding psychological ownership since the development of the construct and specifically the practical applications within multi-cultural and cross-cultural environments. Enriched by empirical data and case studies by subject specialists in the field, this book serves as a cutting-edge benchmark for human resource management specialists, industrial psychologists, as well as students in positive organizational psychology and professionals in other fields. This book follows an in-depth view of the most recent research trends in psychological ownership. Offering practical tools of how the psychological ownership of employees could be developed in the workplace to not only enhance the performance of organizations, but to increase the commitment of employees and influence the intentions of skilled employees to remain with their organizations.

A Companion to Business Ethics—Robert E. Frederick 2008-04-15 In a series of articles specifically commissioned for this volume, some of today's most distinguished business ethicists survey the main areas of interest and concern in the field of business ethics. Sections of the book cover topics such as the often easy relation between business ethics and capitalism, the link between business ethics and ethical theory, how ethics applies to specific problems in the business world, the connection between business ethics and academic disciplines, and the practice of business ethics in modern corporations. Includes extensive, accessible discussion of all of the main areas of interest and debate in business ethics. Features all original contributions by distinguished authors in business ethics. Includes an annotated table of contents, bibliographies of the relevant literature and a list of internet sources of material on business ethics. Perfect, comprehensive book for use in business ethics courses.

Key Initiatives in Corporate Social Responsibility-Samuel O. Idowu 2015-10-13 This book presents initiatives that were launched or are currently being pursued in the name of CSR, and showcases how different dimensions of CSR, sustainability, ethics and governance can help to solve global challenges. Contributions by international experts from Australia to Bangladesh and from Nigeria to Spain address current issues in their respective country, such as challenges faced by national initiatives launched in the name of CSR, and attempts on the part of small and medium sized enterprises to promote CSR initiatives. This volume provides readers with in-depth insights into CSR and important initiatives around the globe intended to encourage more responsible behavior.