



# Social Accounting And Reporting In Corporate Sector

**Maria Aluchna, Samuel O. Idowu**



## **Social Accounting And Reporting In Corporate Sector:**

*Modernization and Accountability in the Social Economy Sector* Ferreira, Augusta, Marques, Rui, Azevedo, Graça, Inácio, Helena, Santos, Carlos, 2019-05-31 The social economy sector SES faces pressures for greater accountability to their funders users and citizens and a growing need to report good practices in the social economic and financial impact that they have on the community However these entities often face difficulties related to the lack of an accounting framework that allows them to properly disseminate the results of their activities Thus practices that involve financial reporting and an assessment of their social economic and financial impact are needed to improve their accountability sustainability and operational performance *Modernization and Accountability in the Social Economy Sector* is an essential reference source that discusses future avenues of development for the management of SES entities accounting control in SES management and measures of performance in the SES Featuring research on topics such as online communication social accounting and value reporting this book is ideal for managers financial consultants academicians researchers and students interested in accounting management internal control auditing and technology use in the SES

### **Social Accounting and Public Management**

Stephen P. Osborne, Amanda Ball, 2010-10-18 This volume brings together researchers from a range of disciplines including accounting political science management sociology and policy studies to discuss and develop our knowledge and theory of the nature of accountability in contemporary global society and the challenges it may pose for public policy and management

**Corporate Social Responsibility Reporting in Developing Countries** Ataur Rahman Belal, 2016-05-13 Historically the study of corporate social responsibility CSR reporting has largely been within the context of Western economies However in the wake of highly publicized incidents such as Bhopal and the struggle of the Ogoni people in Nigeria many large corporations now claim to be taking steps to improve their environmental and social performance within developing countries Using the lens of stakeholder theory this book examines whether the current practice of CSR reporting in developing countries is motivated by a desire to discharge accountability to all relevant stakeholders or whether it is being driven by the imperative of advancing corporate economic interests While concepts like CSR reporting have become more fashionable they vary widely in different national contexts this book therefore clarifies the types and roles of CSR reporting and the underlying corporate motivations The author considers the current CSR reporting practices in a number of developing countries with particular attention given to illuminating a case study of Bangladesh

Professionals' Perspectives of Corporate Social Responsibility Samuel O Idowu, Walter Leal Filho, 2009-10-21 Since the general acceptance of the field of corporate social responsibility worldwide corporate entities and those who act for them either as executives or ordinary employees are expected to be socially responsible Being socially responsible has a number of quantifiable and unquantifiable benefits for the entity and its stakeholders It improves the entity's bottom line results protects jobs and is also better for the environment As such it makes good sense for professionals and those that they interact with as colleagues

suppliers of goods and services lenders etc to want to take the issue of CSR seriously This perhaps explains why this book has chosen to explore how 19 professions across the world have integrated and continue to impress upon their staff the importance of CSR in their operational activities We are constantly reminded that our world's natural resources are exhaustible we can therefore no longer live for today alone if we do not want to cause substantial problems for future generations

**Accountability and Social Accounting for Social and Non-profit Organizations** Michele Andreasson, Ericka Costa, Lee D. Parker, 2014-12-03 This book addresses the issues and functioning of accounting and accountability for social and non profit organizations It presents research papers that address the limitations of conventional accounting the meaning of accountability and the potential of social and environmental accounting for these organizations

*Building Corporate Accountability* Simon Zadek, Richard Evans, Peter Pruzan, 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 where social and environmental issues are significant in securing business success This is the first book to address the practice of social and ethical accounting auditing and reporting 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 the development of social and ethical accounting and reporting The editors introduce a methodological framework that allows emerging practice worldwide to be analysed understood and improved and the case studies are written by the practitioners giving insight into the experiences described This innovative book written by internationally acknowledged leaders in the field will be of enormous value to business managers particularly those with responsibility for corporate affairs human resources environmental management financial management or planning It will also be a useful text for business students

*Sustainability Reporting by Mining Companies in Ghana* Dr. Clement Lamboi Arthur, 2018-06-07 Environmental economic and social sustainability management is one of the most complex challenges facing both private and public sector organizations in recent times This book is different from other accounting books in that unlike other texts on accounting it addresses the needs of variety of users Another way in which this book differs from other textbooks is that it is meant for an all accounting audiences who are interested in current issues in sustainability accounting and reporting of mining companies in Ghana It provides a good starting point for anyone wanting to embark on research in this area The book is meant to be easy to read so I apologize for including references and citations If I left them all out you would not know whether what I was saying was my personal opinion or had some authoritative evidence to back it up I have tried to minimize the references though consistent with the requirements of the need to evidence statements and give credit to innovative thinkers I hope I have made it very obvious when anything is just my personal opinion The content of this book is intended for practicing accounting and finance professionals graduate students and advanced undergraduate students The social and economic context of sustainability

accounting is regularly brought into discussion and accounting like all business studies are social studies It is done by people about people to people It is not just about what things people own and what those things are worth

**Contemporary Issues in Social Accounting** Audrey Paterson,Akira Yonekura,William (Bill) Jackson,2017-12-31 This important and timely new text introduces and explains the key ideas of accounting for society the historical development of corporate social responsibility accountability and ethics and their importance to everyday life

**Corporate Social Responsibility Reporting in China** Jieqi Guan,Carlos Noronha,2017-10-25 In recent years Corporate Social Responsibility CSR reporting in China has been experiencing a rapid development and the number of social reports issued by Chinese enterprises shows a sharp increasing trend This book investigates the evolution of such reporting practice in the country and the reasons behind it In addition it also examines the reporting quantity and quality of Chinese enterprises by applying the GRI Global Reporting Initiative as an evaluation tool In response to policy documents so as to obtain the government's recognition and to strive for more resources state owned enterprises private enterprises and foreign invested companies have made substantial efforts in social reporting in terms of quantity and coverage However it appears that there is still room for enhancing the quality of disclosure The book also highlights the central government's economic political and social roles in promoting encouraging and controlling the development of CSR reporting

**An Integrated Approach to Environmental Management** Dibyendu Sarkar,Rupali Datta,Avinandan Mukherjee,Robyn Hannigan,2015-10-05 Covers the most recent topics in the field of environmental management and provides a broad focus on the theoretical and methodological underpinnings of environmental management Provides an up to date survey of the field from the perspective of different disciplines Covers the topic of environmental management from multiple perspectives namely natural sciences engineering business social sciences and methods and tools perspectives Combines both academic rigor and practical approach through literature reviews and theories and examples and case studies from diverse geographic areas and policy domains Explores local and global issues of environmental management and analyzes the role of various contributors in the environmental management process Chapter contents are appropriately demonstrated with numerous pictures charts graphs and tables and accompanied by a detailed reference list for further readings

*Go Green for Environmental Sustainability* Xavier Savarimuthu, SJ,Usha Rao,Mark F. Reynolds,2021-07-13 This book highlights topics ranging from green chemistry and engineering to bioremediation smart technologies and sustainable business practices The common threads running through this volume are the need for urgent action a vision for a sustainable future and the awareness that solutions must be widely accessible and advance the welfare of all nations especially in the face of climate change The authors delineate how we can protect and restore natural ecosystem potential to achieve environmental sustainability They provide a clear idea of today's environmental challenges and solutions focus on energy use patterns and the reduction of energy consumption advocate for increased environmental awareness and discuss environmental monitoring systems The book contains many domestic and international case studies

and showcases visionary ideas in action to illustrate sustainability principles This volume provides an in depth reference for stakeholders from academia government and industry on the latest research in environmental sustainability solutions Inspired by the common wisdom that we do not inherit this Earth from our ancestors but instead borrow it from our children the authors offer solutions to emergent problems This research comprises an important contribution to the global effort to build a more sustainable tomorrow International Journal of Management and Transformation: Vol.6, No.1 ,

Accounting From the Outside (RLE Accounting) Tony Hopwood,2013-11-26 The 43 papers in this collection originally published from 1972 to 1987 delve into accounting observing and exploring its functioning They construct a basis for interrogating it in use and indeed they attempt to account for accounting The author seeks to understand accounting to appreciate what it is what it does and how it does it examining it from without rather than from within The Dynamics of Corporate Social Responsibility Maria Aluchna,Samuel O. Idowu,2016-12-27 This book explores recent developments in the theory strategic perspective and international practice of corporate social responsibility In particular it discusses the consequences of the economic slowdown apparent in many economies and the impact of changes in the regulatory environment It consists of three parts Part one addresses a variety of theoretical approaches as well as the dynamics and criticism of corporate social responsibility It takes into account social and governmental expectations for the new and extended role of companies in the economy and in society and provides a new context and theoretical assumptions regarding the functions and tasks of corporate social responsibility Part two discusses the practical aspects relating to strategic management and corporate governance corporate disclosure and reporting as well as the empowerment of stakeholders Lastly part three focuses on the international practice of corporate social responsibility in various organizational and institutional settings Using numerous case studies the book explores the challenges and tasks of CSR in emerging markets in the fashion industry and in global and family companies It identifies the changes that can be detected following the financial crisis closing the loop and linking the empirical findings with the revised theoretical framework Global Practices of Corporate Social Responsibility Samuel O Idowu,Walter Leal Filho,2008-12-21 Being socially responsible on the part of corporate entities is now no longer an option it is part of their normal business obligations to all their stakeholders regardless of whether these are primary or secondary stakeholders Modern societies around the world now expect corporate entities of all shapes and forms to be socially responsible in whatever they do the Global Practices of Corporate Social Responsibility is a first attempt at bringing together in one book experts accounts of how corporate entities in twenty independent nations around the world are dealing with the issue of CSR The world today faces diverse social problems These become apparent as one moves from one country to the next interestingly society now expects corporations to help in finding solutions to these problems The problem of global warming affects us all modern corporations can no longer continue to assume that the problem will go away if nothing is done by them We can all make a little difference by our actions *Social*

*and Environmental Disclosure by Chinese Firms* Yingjun Lu, Indra Abeysekera, 2024-11-01 Given the increased social and environmental problems in China this book looks into the social and environmental disclosure practices of socially responsible Chinese listed firms by constructing a stakeholder driven three dimensional disclosure index The book contains a three part study the first part explores the current status of social and environment disclosure practices The second part empirically examines the relationship between corporate social and environmental disclosure and various influencing factors i e stakeholders power and corporate characteristics The third part empirically examines the link between corporate social responsibility CSR reporting i e publishing a CSR report and the quality of the CSR report and socially responsible reputation The book finds that the CSR report provided more stakeholder relevant social and environmental disclosure than the annual report It also finds that corporate characteristics such as firm size profitability and industry classification are all statistically significant factors influencing the social and environmental disclosure of the Chinese firms studied Shareholders significantly influenced firms social and environmental disclosure and creditors significantly influenced firms disclosure related to their environmental performance The final part of the study reports that publishing a CSR report and CSR reporting quality had a positive influence on firms socially responsible reputations and that the CEO chairman duality negatively influenced firms socially responsible reputation This book will be of interest to those who are keen to learn more about corporate social responsibilities in the context of Chinese firms

**Exploring Corporate Social Responsibility** Ravi Raj Atrey, 2020-03-18

For many people CSR is a matter of interest to know about it for many others it is a practice made mandatory by the Governments a lot of researchers are focusing on the best practices under the CSR executions many approaches and methodologies are being followed by various segments of the society Students of every stream of Management under the BBA and MBA Consumer behaviour Marketing Human Resources Finance Product Development Production and Logistics need to know what CSR is and what role it plays in the corporations For those students who are targeting their careers in the field of Corporate Social Responsibility present book is a compulsory reading Apart from the Management students of Economics Business Economics MA Economics and MBE can also find this book quite useful The trends in CSR investments are always a point of attraction the book gives a fair idea about CSR investments and returns Students of public administration MPA aspirant of civil services have a keen interest in the development of the society CSR being a mandatory exercise creates a lot of opportunities for social and infrastructural developments and knowledge of CSR in that regard is an important tool Further students of Social Work courses BSW MSW will be immensely benefitted with this book

Management Strategies and Technology Fluidity in the Asian Business Sector Ordóñez de Pablos, Patricia, 2017-12-15 The ultimate success or failure of a business in modern society depends on a variety of factors across all levels of the organization By utilizing dynamic technology and management techniques businesses can more efficiently reach their goals and become successful in the growing market Management Strategies and Technology Fluidity in the Asian Business Sector is a critical scholarly resource

that examines the collaboration in business management and technology in Asia Featuring coverage on a broad range of topics such as business ethics entrepreneurship and international trade this book is geared towards academicians students and managers seeking current research on business in Southeast Asia     EBOOK: Accounting: Understanding and Practice  
Danny Leiwy,Robert Perks,2013-02-16 The fourth edition of Accounting Understanding and Practice by Danny Leiwy and Robert Perks has been fully revised throughout and updated in accordance with the International Financial Reporting Standards Ample practice illustrations and examples help present the subject in relation to a business world to which readers can easily relate     *Environmental Accounting and Reporting* Maria-Gabriella Baldarelli,Mara Del Baldo,Ninel Nesheva-Kiosseva,2017-04-05 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



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