



## **CALL FOR CONTRIBUTIONS**

for the EMAN edited volume on

### **Corporate Climate Accounting**

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Companies are increasingly challenged by a multitude of climate change related costs and risks. Climate change related risks such as uninsurable risks from unpredictable weather conditions, as well as new governmental regulations, such as the EU Emission Trading System, carbon taxes, new building codes and energy efficiency standards have a substantial influence on competitiveness. Furthermore, climate change related effects on water supply, land use patterns and migration can affect the business environment. At the same time, climate change offers numerous opportunities to companies and can improve their competitiveness. Carbon neutral products and carbon clean production, for example, have for some companies resulted in strategic business opportunities. Further business opportunities have been realised through energy efficiency innovations, product developments, and new business models.

Unleashing the above potentials requires that carbon emissions are tracked and climate related costs and risks are identified, measured and assessed. Research addressing corporate accounting frameworks, specific accounting and performance management tools or company-relevant costs and benefits of climate change can be a driving factor for business and market development. Carbon performance measurement and the accounting of business opportunities and new markets have for the last decade proven to be topical challenges that have remained only modestly addressed in research.

At present, corporate management is confronted with multiple developments influencing climate accounting and reporting practice resulting from and causing a change in stakeholder demands and strategies. Hence, this edited volume is devoted to systematically analysing business benefits and costs of climate change related challenges and to enabling management accounting to develop business potentials. Its main objective is to discuss future directions on carbon accounting, performance measurement and reporting. Of high interest are also the links between climate accounting and business processes, product and service development, supply chain innovation, economic successes and stakeholder relations.

### **CONTRIBUTIONS**

This call for contributions invites submissions that provide support to corporate managers, NGOs, international organizations, and governments. Academics will benefit from this edited volume as it aims to provide an up-to-date collection of theoretical approaches and examination of corporate practices. Authors are invited to consider the broader picture of the role and influence of relationships among governments, NGOs, international organizations and companies that influence the practice of corporate climate accounting and management. Reviews, qualitative and quantitative empirical analyses, and conceptual developments on climate related business effects are most welcome. Contributions addressing the following fields are particularly encouraged to consider a submission:



### **Methodological corporate topics answering questions on challenges and developments such as:**

- Systems and tools for implementing, managing and reporting on climate related risks and benefits of investing in performance improvements;
- Integration of climate related indicators such as water footprint, ecological footprint, carbon footprint, biodiversity indicators;
- Evolution of corporate climate accounting and performance measurement methods, practices and guidelines.
- Strategies to manage corporate costs, risks, benefits, and opportunities of climate change, carbon markets and innovations;
- Management control and accounting systems which can support management to better deal with the present issues and prospected magnitude of climate change;
- How can benefits and costs of climate change, renewable energy-based clean carbon products, new markets and innovations be categorized, identified, measured and used to support better management decisions that provide a superior triple bottom line?
- Measuring carbon neutrality based on ecological footprinting and carbon footprinting at the organizational or corporate level, especially when supported by cost and benefit analyses for the short and long-term.

### **Carbon management accounting for supply chains, carbon backpacks and consideration of social and ecological embeddednesses:**

- Conceptual and/or analytical frameworks for successful carbon accounting and reporting for supply chains, carbon footprints and carbon backpacks of products, processes and services;
- Analysis of carbon costs and benefits of carbon reduction strategies for supply chains;
- Corporate accounting procedures and integration with other management functions;
- Carbon accounting and reporting practices between/among different stakeholders;
- Factors influencing the effectiveness of corporate carbon communication and reporting;
- Surveys and empirical investigations of industrial sector and cultural differences/similarities in successes and failures in carbon performance measurement and management practices
- Combating international outsourcing of carbon intensive activities and delocalization of production as short-sighted mitigation strategies.

### **Relationships between corporate carbon accounting approaches with governmental policies and programmes, societal organizations, consumers and international organizations:**

- Measuring and combating rebound effects on the corporate and supply chain level;
- Assessment of business benefits and costs of different climate policies for mitigation and adaptation;
- Accounting for credits in emission trading schemes and accounting for emission leaking in emission trading schemes;
- Intersectoral and social impacts of corporate mitigation strategies;
- Governmental policies, NGO initiatives and accounting guidelines to support the development of carbon business opportunities;
- Approaches to manage carbon information and reporting processes in multi-stakeholder contexts;
- Sectoral analyses on the business consequences of climate change (e.g. insurance companies, agriculture, etc.)
- Case studies of stakeholder networks including companies involved in carbon accounting and reporting;
- Country studies, case studies, surveys and empirical analyses of innovative approaches for helping to facilitate the transition to more sustainable societies.



## **ABOUT THE EMAN BOOK SERIES**

The EMAN edited volume series strives to provide academics, senior management, sustainability managers, NGOs and international bodies with contemporary developments of practice-orientated research in the area sustainability accounting. Young scholars and senior scholar with innovative approaches, empirical surveys or in-depth case study analyses are invited to submit a paper. Each contribution undergoes a review process to safeguard the quality of the publications. The articles of this book series are included in Thomson's "Web of Knowledge", where only impact factor articles, selected books and acknowledged conference proceedings are listed.

## **TENTATIVE SCHEDULE**

Call for contributions announced	June 2013
Deadline for contribution submissions	30 <sup>th</sup> November 2013
Peer review & revision	December 2013 – March 2014
Submission of final version of all revised papers	30 <sup>th</sup> April 2014
Publication	approx. September 2014

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