

Editorial Notes

Contributions to Sustainability - What Kind of Information is Needed?

Given the influence of companies on the economy and life in general there is no sustainable development without a sustainable development of corporations.¹ No doubt, corporate management is a crucial actor in shaping the future development. Among all management activities managerial decisions are a key in shaping the future of economic, social and environmental development. Wrong management decisions neglecting social and environmental issues impede the whole corporate organization from improving in sustainability terms.

In order to create corporate sustainability and as a precondition to an active and beneficial role of companies for sustainable development, management depends on relevant and reliable sustainability information about social, environmental and economic issues in the short and long term as well as about the links between these dimensions.² Corporate sustainability includes both, the sustainable development of the organization itself as well as the role of the company as an

actor for a sustainable development of the economy and society as a whole.

This is where accounting, especially management accounting, receives its crucial role: as the core corporate information system for management it provides or does not provide the necessary relevant information³ to take the decisions supporting sustainable development. A core question for corporate sustainability is thus: what information should accounting, especially management accounting, provide in order to support better, more sustainable managerial decisions?

In this context the role of environmental and sustainability accounting networks like EMAN⁴ and journals like *Issues in SEA* become apparent as exchange forums to exchange new ideas, approaches and analyses about what kind of information is needed and what methods could support management in creating corporate sustainability and a sustainable development of society at large.

In essence, the necessary contributions accounting has to make to fulfil its deci-

¹ Schaltegger, S. and RL Burritt (2005): Corporate Sustainability, in: Folmer, H and T Tietenberg (Eds.): *The International Yearbook of Environmental and Resource Economics 2005/2006. A Survey of Current Issues*.

² Cheltenham: Edward Elgar, 185-222.

³ Schaltegger, S.; M Bennett and RL Burritt (eds.) (2006): *Sustainability Accounting and Reporting*, Dordrecht: Springer.

³ Burritt R.; T. Hahn and S. Schaltegger (2002): *Towards a Comprehensive Framework for Environmental Management Accounting*, *Australian Accounting Review*, Vol. 12, No. 2, 39-50.

⁴ For the Environmental Management Accounting Network – EMAN see: www.eman-global.net.

sion supporting role for corporate sustainability management have to be derived from the concept of corporate sustainability. This includes partial views and considerations such as the measurement of social issues, or eco-efficiency developments or specific improvements in material flow reductions, etc. However, if accounting is stuck with partial considerations management remains a rag rug with more or less large holes. Thus the links between the dimensions of sustainability and the different challenges, including the integration into conventional information systems become key factors to any improvement strategy of a company. Given the aim of creating companies which do not just optimize their organizational development but which in addition attempt to improve the social and economic development towards more sustainability, accounting also has to consider issues which can only be identified and dealt with through stakeholder dialogues and participation. Sustainability accounting is thus not just a challenge of a company-internal choice of the right infor-

mation but also a challenge of creating new processes of participation and involvement which enable management to listen to societal developments and needs.

As a consequence social and environmental accounting journals are challenged to also provide a discussion platform to exchange ideas about new modes of information procedures and communication processes which go beyond the conventional self-image of accounting and auditing as mainly company internal approaches to management.⁵ This is why a journal like *Issues in SEA* is welcome and beneficial to the further development of sustainability accounting as more fundamentally challenging papers are more likely to find a publication space in newer, more unconventional journals.

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⁵ Schaltegger, S. and M. Wagner (2006): Integrative Management of Sustainability Performance, Measurement and Reporting, *International Journal of Accounting, Auditing and Performance Evaluation*, Vol. 3, No. 1, 1-19.

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