## INDEX

AAA-IMA Framework for Accounting Education, 77 - 80Accor group, 48 Accountability, 15-16 theory, 7, 14 "Accountable/responsible accountant", 80 Accountants, 75 Accounting competencies, 80 curriculum, 77 education, 75, 76, 78, 81 framework, 55 Accounting for Sustainability Project (A4S), 103 Adaptation of CSR reporting, 137, 139-141 Air Liquide, 50, 55, 56 Airbus Group, 130n10 report, 56 Alliance for Water Stewardship (AWS), 34 Altran, 127 American Accounting Association (AAA), 76, 106n2 American Institute of Certified Public Accountants (AICPA), 73, 81,82 Analytical Thinking, 78 Anatel, 146 Anglo-Saxon principle, 115, 159 Annual Report (2014), 91, 147 Aqua Gauge, 43 Aqueduct Water Risk Atlas, 38 ArcelorMittal, 48-50, 56, 61, 130n10

Asia-Pacific Economic Cooperation (APEC) Association of Chartered Certified Accountants (ACCA), 35 Australian General-Purpose Water Accounting (WASB), 40 Australian Water Accounting Standards, 35 Autorité des Marchés Financiers, 130n9 Axa, 56

Bangladesh, garment factories of, 6 conditions in. 7 context of research, 7 fire at Tazreen fashions, 8-9 Rana Plaza collapse, 9–11 **Bangladesh Garment Manufacturers** and Exporters Association (BGMEA), 7, 8, 9, 21-22 Bangladesh Taka (BDT), 10 Bangladeshi audit market, 11 Blue House, 161 Brazil changes in, 155 comparative case study, 143-145 comparison with South Korea, 164 CSR reporting in, 137–138 cross-fertilizing mechanism, 150 - 162differences between both Brazilian firms, 156-157 stakeholder relationships in hierarchical market economy, 152-155 stand-alone CSR reports, 148-149

telecommunication companies in, 145 - 147Brazilian telephone system, 146 Brazilianess, 156 British fashion chain Primark, 18 Broad Management Competencies, 78 Brundtland Report, 74 Business sectors, 127–128, 130n11 **Business Social Compliance Initiative** (BSCI), 7 CA UFE Competency Map (CA-CM), 92 CAC 40 companies, importance of water topic for, 44-49 Canada's Loblaw, 19 Canadian accountants, 103 Canadian Accounting Education Landscape, 83-84 Canadian context, 73 Canadian CPA Competency Map, 69 Canadian CPA Education Program, 73, 74 analysis and results, 86 CA, CGA, and CMA Maps, 91 - 97Canadian Accounting Education Landscape, 83-84 care about sustainability education, 75 AAA-IMA Framework for Accounting Education, 77 - 80CGMA. 81-82 IAESB. 80-81 investing in innovative teaching practices, 77 Pathways Commission, 76 relevant competencies in curricula. 76-77 CGMA Map, 97-99

challenges in teaching sustainability, 82-83 content analysis, 99-100 CPA Canada, 103 future direction, 105-106 interviews and supporting documentation, 100-103 methodological approach, 84-85 research framework and literature review. 74 sustainability, 74-75 content analysis comparing to International Recommendations and CGMA, 86-88 Canadian CPA training programs, 69 Canadian Institute of Chartered Accountants (CICA), 73 Canadian professional accountants, 73 Cap Gémini, 127, 128 Capital, 143 Cardoso, Fernando Henrique, 146 CDP, 43 climate change, 58 water disclosure responses, 36 CEO Water Mandate (2014), 42, 58 Ceres. 42 Certified General Accountants (CGA), 83, 91, 107n8, 108*n*10 keyword counts, 97 qualitative analysis, 93 qualitative comparison of legacy competency maps, 94-96 quantitative analysis, 92 sustainability keyword breakdown for legacy competency maps, 92 traditional accounting, 93, 97 See also Chartered Accountants (CA)Certified General Accountants of Canada (CGA-Canada), 73 Certified Management Accountants (CMA), 83, 108n13, 108n14, 108-109n15 CGA Competency Map (CGA-CM), 92 Chaebol, 146, 162, 166n3 Chartered Accountants (CA), 83, 91, 107-108n9, 108n11, 109n11 keyword counts, 97 qualitative analysis, 93 qualitative comparison of legacy competency maps, 94-96 quantitative analysis, 92 sustainability keyword breakdown for legacy competency maps, 92 traditional accounting, 93, 97 See also Certified General Accountants (CGA) Chartered Global Management Accountants (CGMA), 76, 81-82.97 CGMA Map, 97-99 CGMA Syllabus, 98 environmental competency focus for. 99 Chartered Institute of Management Accountants (CIMA), 81, 82 **Chartered Professional Accountants** of Canada (CPA Canada), 69, 73, 84, 103 CMA Competency Map (CMA-CM), 92 CMA Maps, 91 keyword counts, 97 qualitative analysis, 93 qualitative comparison of legacy CMs, 94-96 quantitative analysis, 92 sustainability keyword breakdown for legacy CMs, 92 traditional accounting, 93, 97 CNC recommendation 2003-R02, 117 Coding, 17 Coercive isomorphism, 139-140 Coercive pressures, 140 Cohen Commission, 12–13 "Communication relations", 148 "Community Relations White Papers", 148 Companions, 157 Company water profile, 42 Competency Map (CM), 77, 107n3 qualitative comparison of legacy, 94 - 96sustainability keyword breakdown for legacy, 92 Competency/competencies, 106n1 crisis. 106 integration, 77-80 "Comply or explain" principle, 70, 115, 118, 120–121, 124 Confidentiality, 85 semi-structured interviews, 85 of social audit reports, 20-22 Conseil National de la Comptabilite, 130n4 Content analysis approach, 84 Continuing professional learning and development (CPLD), 108 Convergence, 139-140 Convergence-divergence dichotomy, 137 Cooperative engagement, 159 Coordinated market economies (CMEs), 137, 141, 142 Corporate carbon accounting field, 33 - 34Corporate citizenship, 148 Corporate disclosure decisions, 15 Corporate social responsibility (CSR), 6, 11, 69, 84, 98, 136-137.140 Carroll's definition, 138 "Corporate Social Responsibility Reports", 147 Corporate water accounting, 39

analytical framework, 43-44 Australian General-Purpose Water Accounting (2012), 40 environmental accountings, 35 literature review on, 34-36 research design, 36 data analysis, 37 data collection, 36–37 Water ISO Standard 14046 (2014), 40 - 41WFN, 39-40 Corporate Water Disclosure Guidelines (2014), 42 Corporations, 138 Corrective action plans (CAPs), 9 CPA Canada Competency Map, 86 comparison of sustainability content keywords, 89 qualitative analysis, 89-91 quantitative analysis, 86, 89 CPA Competency Map (CPA-CM), 85, 86, 100 committee members, 85 Creating shared value (CSV), 151 Cross-fertilization between new institutionalism and VOC approach, 141–143 Cross-fertilizing mechanism CSR reporting as mirror of political economy, 152 - 162stand-alone CSR reporting as standardized management practice, 150-152 CSR reporting, 136 in Brazil and South Korea, 137 - 138cross-fertilizing mechanism in Brazil and South Korea, 150 - 162as globally diffused CSR practice, 138 - 139method and research context

comparative case study, 143–145 data and data analysis, 147–150 telecommunication companies in Brazil and South Korea, 145–147 understanding global diffusion and adaptation, 139–143 CSR/sustainability reports, 148 Danone, 48, 56 Data analysis, 37 Data and analysis method

CSR reporting, 147–150 EADs, 121–123 Data collection, 36–37 "Digital divide", 145 Divergence, 140–141 Documentation, 84, 100–103 Dow Jones Sustainability Index, 157 Draft Map, 102 EDF, 44, 48, 50, 55, 61 Embratel, 146 Employee(s), 149–150, 154, 155, 161 satisfaction, 154 welfare, 149

Environmental accounting disclosures (EADs), 115–116 explanation strategies for nondisclosure, 126–128 French regulations and, 116–118 identification and quality across whole period, 123–125 quality by category, 125 research methodology data and analysis method, 121–123 distribution of sample firms by sector, 122 sample selection, 121

## Index

theoretical framework and literature review, 118-121 Environmental accounting information (EAI), 69-70 Environmental accountings, 35, 123 Environmental expenses, 118, 121 Environmental Financial Accounting and Reporting at the Corporate Level, 166n1 Euler Hermesn Group, 128 European standards, 7 European Union (EU), 114 European Water Partnership (EWP), 41 European Water Stewardship Standards (2012), 42, 58 "Excellent benefit package", 154 Exegesis, 84 Expectation gap in social audit, 11-14, 22 Explanation strategies for nondisclosure, 126-128

Field study approach, 84 Foncière des régions, 127 Foundational Competencies, 78 France, 40, 58, 60 French Business Arena, accounting and reporting for water in, 58 - 60French CAC 40 companies, 36 French CAC 40 Water Stewardship Levels, 49 French delegation, 40-41 French multinationals, 58 accounting framework, 55 analytical framework proposed for water reporting, 53–55 disclosure framework analysis and past disclosure studies, 51 - 52French CAC 40 Water Stewardship Levels, 49

governance, 56 importance of water topic for CAC 40 companies, 44 - 49materiality, 49-50 performance-related reporting, 55 - 56risks and opportunities assessment, 50, 55 secondary data collected for assessing, 45–47 strategy and implementation, 56 - 57water risk assessment, accounting, and reporting, 44 See also Corporate water accounting French regulations and EADs, 116 - 118

Garment industry, 7, 8, 14, 20 GDF Suez. 48, 50 Gemalto. 130n10 Global diffusion, 139-143 Global Environment Management Initiative (GEMI), 34 water sustainability tool, 38 Global Reporting Initiative (GRI), 70.140 Global Water Tool, 38, 50 Globalization trend, 144 Globally diffused CSR practice, CSR reporting as, 138–139 Governance, 56 Government, 149-150, 155, 161 GPWA, 40 Gray water, 37 Grenelle 2 law (2010), 69-70, 115, 116.118.124 "GRI Guidelines", 150-151, 166n1 Gross Domestic Product (GDP), 144 Groupthink, 102

Guidance on Corporate Responsibility Indicators, 166n1 Guide méthodologique, 130n3

"Harmonious work-life balance", 159 Hierarchical market economies (HMEs), 137, 142-143 capital in, 143 cross-fertilization process of CSR reporting, 143 share ownership in, 143 stakeholder relationships in, 155 - 160"Holy Grail of environmental decision-making", 39 Horizontal organizational culture, 159 Human resource policies (HR policies), 154

IAS/IFRS, 115, 117-118 **IBASE** social reporting model, 157 Icade, 127 IndustriALL Global Union, 10 Ingenico Group, 127 Innovative teaching practices, investing in, 77 Institute of Management Accountants (IMA), 76 Institutional environments, 144 "Integrated Report", 147 "Integrated Sustainability Report", 147.152 Intergovernmental Panel on Climate Change (IPCC), 33 International Accounting Education Standards Board (IAESB), 73.80-81 International Auditing and Assurance Standards Board (IAASB), 75

International Education Standards (IES), 73 IES, 2, 80 International Federation of Accountants (IFAC), 73 International Governmental Working Group of Experts on ISAR. 166n1 International Labour Organization (ILO), 7 International Monetary Fund (IMF), 145 International Organization for Standardization (ISO), 34, 57, 58 International Standards of Accounting and Reporting (ISAR), 166n1 International Union for Conservation of Nature (IUCN), 33 International Water accounting field, 37, 59 assessing business risks and opportunities, 38 Aqueduct Water Risk Atlas, 38 GEMI water sustainability tool, 38 Global Water Tool, 38 Water Risk Filter, 38–39 investor-led initiatives on water stewardship, 42-43 secondary data collected for assessing, 41 water reporting, 41 **Corporate Water Disclosure** Guidelines (2014), 42 European Water Stewardship Standards (2012), 42 Water KPIs GRI 4 (2013) and Water Protocol(2003), 41 - 42See also Corporate water accounting Interviews, 100–103

## Index

participants, 28 question guide, 29 Investor-led initiatives on water stewardship, 42–43 Ipsos Group, 128 Isomorphic change mechanisms, 139 Kaesong Industrial Complex (KIC), 166n5 Kering group, 48, 56-57 Korean Army, 161 KPMG Survey, 138-139, 151 Lafarge, 50, 56 Legacy competency maps keyword counts, 97 qualitative comparison, 94-96 sustainability keyword breakdown for, 92 "Legalese", 155 Legitimacy, 119 theory, 15, 118 LG. 145 Liberal market economies (LMEs), 137, 141, 142 Life cycle assessment (LCA), 40, 55 Local supply companies, 21 Loi sur les Nouvelles régulations économiques, 130n1 LVMH, 50, 55-56 Materiality, 49-50 Member of Competency Map

Committee (MCMC), 100 Metropole TV, 127 Mimetic isomorphism, 139–140 Moyens consacrés à la prévention des risques et des pollutions, 130n2

Negotiations, 155 Network market economies (NMEs), 137, 142–143

capital in, 143 cross-fertilization process of CSR reporting, 143 New Economic Regulation (NRE), 144-115, 119-120 New institutionalism, 139-140 cross-fertilization with VOC approach, 141-143 stand-alone CSR reporting as standardized management practice, 150-152 Non-disclosure explanation strategies for, 126-128 practices, 122-123 Non-government organisations (NGOs), 7, 19 Non-profit organization (NPO), 147, 148 Normative isomorphism, 139–140 Normativity, 120

"Openness", 159 'Orange' rating, 21 Organisational legitimacy, 119

Partners, 157 "Passion", 159 Pathways Commission, 76 Performance-related reporting, 55-56 Person Familiar with Recruitment for Committee (RCMC), 100 Plan General de Contabilidad, 114 Policy cooperation, 160 Power dynamics, 102 Pre-defined categories, 37 Professional accounting associations, 78 Professional skills, 78 Professional Values and Ethics, 80 Public policy cooperation, 161 Public responsibility, 161

Qualitative analysis, 89-91, 93 Qualitative content analysis process, 149 Quantitative analysis, 86, 89, 92 Rana Plaza collapse, 7, 9-11, 20 Relationships with stakeholders, 143 Reporting & Analysis competencies, 80 "Research Design", 34 Research method, 16–17 Risks and opportunities assessment, 50, 55 Saint-Gobain, 55 Samsung, 145 Sanofi, 56 SAP ERP system, 55 Sarbanes-Oxley Act, 118 SES (Luxemburg), 130n10 Share ownership, 143 Social accounting primary objectives, 16 research. 14 Social and environmental accounting (SEA), 69 Social audit, 6, 7, 9, 11–14 accountability theory, 14 confidentiality of social audit reports, 20-22 CSR, 11 expectation gap, 11-14, 22 findings, 17-22 perceptions of stakeholders about, 18 - 20report, 17 research method, 16-17 SA 8000, 12 theoretical underpinning of study, 14 - 16Social compliance department, 22 Social contract, 118 "Social contributions", 148

Social responsibility, 148 Societal institutionalism, 141 SociétéGénérale, 57 Society of Management Accountants of Canada (CMA Canada), 73 Sodexo, 127 'Soft law' instruments, 115 Soitec. 127 Solvay (Belgium), 130n10 South Korea changes in. 161 comparative case study, 143-145 comparison with Brazil, 164 CSR reporting in, 137–138 cross-fertilizing mechanism, 150 - 162differences between both South Korean firms, 160–162 stakeholder relationships in network market economy, 157 - 160stand-alone CSR reports, 148–149 telecommunication companies in, 145 - 147South Korean telecommunication sector. 146-147 ST Microelectronics (the Netherlands), 130n10 Stakeholder relationships in hierarchical market economy Brazil. 152–155 South Korea, 157-160 Stakeholder(s), 20–21 engagement, 56 social audits about stakeholder perceptions, 18-20 theory approach, 101 Stand-alone CSR reports, 148–149 as standardized management practice, 150-152 Standardized management practice, 150 - 152

Index

Suppliers, 149-150, 153, 155, 158, 161 Sustainability, 72, 74-75, 107n7 care about sustainability education, 75 AAA-IMA Framework for Accounting Education, 77 - 80CGMA, 81-82 IAESB, 80-81 investing in innovative teaching practices, 77 Pathways Commission, 76 relevant competencies in curricula, 76-77 challenges in teaching, 82-83 Sustainability Accounting course, 105 Sustainability reports, assurance of, 75 "Sustainability Reports", 147 Tazreen Fashions, 21 fire at. 8-9Telebras, 146 Telecommunication industry, 137-138 Tellus Institute, 42 TF1, 127 Traditional accounting, 93, 97 Triple bottom line (TBL), 74, 84 "Trust", 159 UN Global Compact (2015), 10, 70, 140United Kingdom, 118 United Nations Conference of Trade and Development (UNCTAD), 166n1 Universalization, 155 US-based think tanks, 57

Varieties of capitalism approach (VOC approach), 136–137, 139–141

cross-fertilization with new institutionalism, 141 - 143CSR reporting as mirror of political economy, 152 - 162Veolia Water, 56 Vinci, 44, 50, 55-57 Virtual water, 33 Wal-Mart, 8, 9, 19 Ethical Sourcing Assessor, 21 Wall Street Journal (2013), 9 Water, 32, 34 demand, 33 quality, 33 Water accounting, 37 Water Accounting Standards Board, 40Water footprint, 39, 48 assessment. 39-40 Water Footprint Network (WFN), 34.57 "Water for Business" report, 35 Water ISO Standard 14046 (2014), 40 - 41Water Protocol (2003), 41-42 Water reporting, 41 Corporate Water Disclosure Guidelines (2014), 42 European Water Stewardship Standards (2012), 42 Water KPIs GRI 4 (2013) and Water Protocol(2003), 41 - 42See also Corporate water accounting Water Risk Assessment, Reporting and Accounting, 57-58 Water Risk Filter, 38–39 Water stewardship, 38, 48–49 investor-led initiatives on, 42 - 43

Water Sustainability Tool, 38 Water-related diseases, 33 "Win-win Productivity Partnership Support project", 160 "Win-win" partnership, 157–158, 160

World Business Council for Sustainable Development (WBCSD), 33, 34, 38 World Resources Institute (WRI), 34, 38 World Wildlife Fund (WWF), 34, 38–39