Ki-Hoon Lee · Stefan Schaltegger Editors

Accounting for Sustainability: Asia Pacific Perspectives



Contents

1	Asia Pacific Perspectives on Accounting for Sustainability: An Introduction	1
	Ki-Hoon Lee and Stefan Schaltegger	
Pa	art I National Culture and Sustainability Accounting in the Asia Pacific Region	
2	Cultural Relevance in Environmental and Sustainability Management Accounting (EMA) in the Asia-Pacific Region: A Link Between Cultural Values and Accounting Values Towards EMA Values Ki-Hoon Lee and David M. Herold	11
3	Country Readiness in Adopting Integrated Reporting: A Diamond Theory Approach from an Asian Pacific Economy A.D. Nuwan Gunarathne and Samanthi Senaratne	39
4	Corporate Values and Corporate Social Responsibility Communication Strategies in a Small Economy Rashid Ameer and Radiah Othman	67
Pa	ert II Environmental and Sustainability Performance Measurement and Management	
5	Managing Eco-efficiency Development for Sustainability: An Investigation of Top Carbon Polluters in Australia Wei Qian, Amanpreet Kaur, and Stefan Schaltegger	103
6	The Role of Business Collaboration on Sustainable Performance: Evidence from Indonesia Riana Sitawati and Lanita Winata	125

viii Contents

7	Final Ecosystem Services for Corporate Metrics and Performance	
	Charles Rhodes, John Finisdore, Anthony Dvarskas, Joël Houdet, Joel Corona, and Simone Maynard	
Pa	rt III Environmental Management Accounting: Material Flows, Cost Accounting, and Business Cases	
8	Cost Behavior of Environmental Protection and Social Contribution Activities: Korean Evidence	191
9	Application of MFCA with LEAN to Improve Pajama Production Process: A Case Study of Confederate International Co., Ltd	209
10	Is Japanese Material Flow Cost Accounting Useful To Vietnam? A Case Study of a Vietnamese Seafood Processing Company. Den Thi Thu Nguyen	237
Pa	rt IV Sustainability Reporting: Challenges and Approaches	
11	The Functional Differentiation Between the International Integrated Reporting Council (IIRC) and the Global Reporting Initiative (GRI) in the Sphere of Sustainability Reporting	261
	Kensuke Ogata, Sadako Inoue, Atsuki Ueda, and Hiroyuki Yagi	201
12	Determinants of Voluntary Environmental Reporting by New Zealand Regional Councils. Radiah Othman, Nirmala Nath, and Fawzi Laswad	281
Inc	lex	303