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Sustainability Accounting Learning Platform for a Green Economy

2022-1-ES01-KA220-HED-000089844

TEACHING ACTIVITY 1

Reading list

University of Trento, October 24-26, 2023

This reading list provide some key documents that the students that have been selected to participate in the Account4GreenEco Teaching Activity 1 should read in advance to benefit the most from their involvement in the activity.

Unit 1.1 Accounting and the Anthropocene

Key readings

Antonini, C., & Larrinaga, C. (2017). Planetary boundaries and sustainability indicators. A survey of corporate reporting boundaries. *Sustainable Development*, 25(2), 123-137. <https://doi.org/10.1002/sd.1667>

Bebbington, J., & Larrinaga, C. (2014). Accounting and sustainable development: An exploration. *Accounting, Organizations and Society*, 39(6), 395-413. <https://doi.org/10.1016/j.aos.2014.01.003>

Bebbington, J., Österblom, H., Crona, B., Jouffray, J. B., Larrinaga, C., Russell, S., & Scholtens, B. (2020). Accounting and accountability in the Anthropocene. *Accounting, Auditing & Accountability Journal*, 33(1), 152-177. <https://doi.org/10.1108/AAAJ-11-2018-3745>

Rockström, J., Gupta, J., Qin, D. et al. (2023). Safe and just Earth system boundaries. *Nature*. <https://doi.org/10.1038/s41586-023-06083-8>

Schaltegger, S. (2018). Linking environmental management accounting: A reflection on (missing) links to sustainability and planetary boundaries. *Social and Environmental Accountability Journal*, 38(1), 19-29. <https://doi.org/10.1080/0969160X.2017.1395351>

Additional readings

Bebbington, J., & Unerman, J. (2018). Achieving the United Nations Sustainable Development Goals: An enabling role for accounting research", *Accounting, Auditing & Accountability Journal*, 31(1), 2-24. <https://doi.org/10.1108/AAAJ-05-2017-2929>



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- Bjørn, A., Tilsted, J.P., Addas, A., & Lloyd, S.M. (2022). Can Science-Based Targets Make the Private Sector Paris-Aligned? A Review of the Emerging Evidence. *Current Climate Change Reports*, 8, 53–69 (2022). <https://doi.org/10.1007/s40641-022-00182-w>
- Nilsson, M., Griggs, D., & Visbeck, M. (2016). Map the interactions between the sustainable development goals. *Nature*, 534, 320-322. <https://doi.org/10.1038/534320a>
- Schaltegger, S., Etxeberria, I. Á., & Ortas, E. (2017). Innovating corporate accounting and reporting for sustainability—attributes and challenges. *Sustainable Development*, 25(2), 113-122. <https://doi.org/10.1002/sd.1666>
- Whiteman, G., Walker, B., & Perego, P. (2013). Planetary Boundaries: Ecological Foundations for Corporate Sustainability. *Journal of Management Studies*, 50(2), 307-336. <https://10.1111/j.1467-6486.2012.01073.x>

Unit 1.2 The sustainability reporting landscape

Key readings

- Cooper, S., & Michelon, G. (2022). Conceptions of materiality in sustainability reporting frameworks: Commonalities, differences and possibilities. In C. Adams (Ed.), *Handbook of Accounting and Sustainability* (pp. 44-66). Edward Elgar Publishing. <https://doi.org/10.4337/9781800373518.00010>
- Giner, B., & Luque-Vílchez, M. (2022). A commentary on the “new” institutional actors in sustainability reporting standard-setting: a European perspective. *Sustainability Accounting, Management and Policy Journal*, 13(6), 1284-1309. <https://doi.org/10.1108/SAMPJ-06-2021-0222>
- Schaltegger, S., Christ, K. L., Wenzig, J., & Burritt, R. L. (2022). Corporate sustainability management accounting and multi-level links for sustainability—A systematic review. *International Journal of Management Reviews*, 24(4), 480-500. <https://doi.org/10.1111/ijmr.12288>
- Tregidga, H., & Laine, M. (2021). Stand-alone and integrated reporting. In J. Bebbington, C. Larrinaga, B. O'Dwyer, & I. Thomson (Eds.), *Routledge Handbook of Environmental Accounting* (pp. 108-124). Routledge.

Additional readings

- Milne, M. J., and Gray, R. (2013). W(h)ither Ecology? The Triple Bottom Line, the Global Reporting Initiative, and Corporate Sustainability Reporting. *Journal of Business Ethics*, 118(1), 13–29. <https://doi.org/10.1007/s10551-012-1543-8>
- O'Dwyer, B., & Unerman, J. (2020). Shifting the focus of sustainability accounting from impacts to risks and dependencies: Researching the transformative potential of

TCFD reporting. *Accounting, Auditing & Accountability Journal*, 33(5), 1113-1141.
<https://doi.org/10.1108/AAAJ-02-2020-4445>

Reimsbach, D., Schiemann, F., Hahn, R., & Schmiedchen, E. (2020). In the eyes of the beholder: Experimental evidence on the contested nature of materiality in sustainability reporting. *Organization & Environment*, 33(4), 624-651.
<https://doi.org/10.1177/1086026619875436>

Unerman, J. and Zappettini, F. (2014). Incorporating Materiality Considerations into Analyses of Absence from Sustainability Reporting. *Social and Environmental Accountability Journal*, 34(3), 172-186.
<https://doi.org/10.1080/0969160X.2014.965262>