



Sustainability Accounting Learning Platform for a Green Economy

2022-1-ES01-KA220-HED-000089844

TEACHING ACTIVITY 3

Reading list

Universidad de Burgos, August 31 – September 4, 2025

This reading list provides some key documents that the students who have been selected to participate in the Account4GreenEco Teaching Activity 3 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

- 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>
- 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://doi.org/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>

Unit 2.1. Sustainability reporting regulation

Key readings

- Baboukardos, D., Gaia, S., Lassou, P., & Soobaroyen, T. (2023). The multiverse of non-financial reporting regulation. *Accounting Forum*, 47(2), 147–165.
<https://doi.org/10.1080/01559982.2023.2204786>
- Bebbington, J., Kirk, E. A., & Larrinaga, C. (2012). The production of normativity: A comparison of reporting regimes in Spain and the UK. *Accounting, Organizations and Society*, 37(2), 78-94. <https://doi.org/10.1016/j.aos.2012.01.001>
- 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>

Hummel, K., & Jobst, D. (2024). An overview of corporate sustainability reporting legislation in the European Union. *Accounting in Europe*, forthcoming. <https://doi.org/10.1080/17449480.2024.2312145>

Senn, J., & Larrinaga, C. (2021). Norm development in environmental reporting. In J. Bebbington, C. Larrinaga, B. O'Dwyer, & I. Thomson (Eds.), *Routledge Handbook of Environmental Accounting*, 137-150. Routledge.

Additional readings

Hummel, K., & Bauernhofer, K. (2024, January). Consequences of sustainability reporting mandates: evidence from the EU taxonomy regulation. *Accounting Forum*, forthcoming. <https://doi.org/10.1080/01559982.2024.2301854>

Korca, B., & Costa, E. (2021). Directive 2014/95/EU: building a research agenda. *Journal of Applied Accounting Research*, 22(3), 401-422. <https://doi.org/10.1108/SAMPJ-06-2021-0222>

Stolowy, H., & Paugam, L. (2023). Sustainability reporting: Is convergence possible? *Accounting in Europe*, 20(2), 139-165. <https://doi.org/10.1080/17449480.2023.2189016>

Unit 2.2. Social and environmental impact measurement

Key readings

Costa, E., & Pesci, C. (2016). Social impact measurement: why do stakeholders matter? *Sustainability Accounting, Management and Policy Journal*, 7(1), 99-124. <https://doi.org/10.1108/SAMPJ-12-2014-0092>

Costanza, R., Daly, L., Fioramonti, L., Giovannini, E., Kubiszewski, I., Mortensen, L. F., ... & Wilkinson, R. (2016). Modelling and measuring sustainable wellbeing in connection with the UN Sustainable Development Goals. *Ecological Economics*, 130, 350-355. <https://doi.org/10.1016/j.ecolecon.2016.07.009>

Maas, K., & Liket, K. (2011). Social Impact Measurement: Classification of Methods. In R. Burritt, S. Schaltegger, M. Bennett, T. Pohjola, & M. Csutora (Eds). *Environmental Management Accounting and Supply Chain Management. Eco-Efficiency in Industry and Science*, 27. Springer, Dordrecht. https://doi.org/10.1007/978-94-007-1390-1_8

Silva, S., Nuzum, A. K., & Schaltegger, S. (2019). Stakeholder expectations on sustainability performance measurement and assessment. A systematic literature review. *Journal of Cleaner Production*, 217, 204-215. <https://doi.org/10.1016/j.jclepro.2019.01.203>

Vanclay, F. (2002). Conceptualising social impacts. *Environmental impact assessment review*, 22(3), 183-211. [https://doi.org/10.1016/S0195-9255\(01\)00105-6](https://doi.org/10.1016/S0195-9255(01)00105-6)

Additional readings

Costa, E., & Pesci, C. (2022). Putting stakeholders at the centre: Multi-stakeholder approaches to social impact measurement. *social impact measurement for a sustainable future: the power of aesthetics and practical implications*, 129-144. <https://dx.doi.org/10.1007/978-3-030-83152-3>

Gibbon, J., & Dey, C. (2011). Developments in social impact measurement in the third sector: scaling up or dumbing down? *Social and Environmental Accountability Journal*, 31(1), 63-72. <https://doi.org/10.1080/0969160X.2011.556399>

Yang, C., O'Leary, S., & Tregidga, H. (2021). Social impact in accounting: is it at risk of becoming a hembig concept and does this matter?. *Qualitative Research in Accounting & Management*, 18(3), 313-331. [10.1108/QRAM-05-2021-0093](https://doi.org/10.1108/QRAM-05-2021-0093)

Unit 3.1. Sustainability management accounting

Key readings

- Burritt, R., Schaltegger, S., & Christ, K. (2023). Environmental management accounting. Developments over the last 20 years from a framework perspective. *Australian Accounting Review*, 33(4), 336-351. <https://doi.org/10.1111/auar.12407>
- Hörisch, J., Schaltegger, S., & Freeman, E. (2020). Integrating stakeholder theory and sustainability accounting: A conceptual synthesis. *Journal of Cleaner Production*, 275, 124097. <https://doi.org/10.1016/j.jclepro.2020.124097>
- Schaltegger, S., Burritt, R., Zvezdov, D., Hörisch, J., & Tingey-Holyoak, J. (2015). Management roles and sustainability information. Exploring corporate practice. *Australian Accounting Review*, 25(4), 328-345. <https://doi.org/10.1111/auar.12102>
- Schaltegger, S., & Wagner, M. (2006). Integrative management of sustainability performance, measurement and reporting. *International Journal of Accounting, Auditing and Performance Evaluation*, 3(1), 1-19. <https://doi.org/10.1504/IJAAPE.2006.010098>

Additional readings

- Burritt, R. L., Hahn, T., & Schaltegger, S. (2002). Towards a comprehensive framework for environmental management accounting—Links between business actors and environmental management accounting tools. *Australian Accounting Review*, 12(27), 39-50. <https://doi.org/10.1111/j.1835-2561.2002.tb00202.x>
- Christ, K., & Burritt, R. (2015). Material flow cost accounting: a review and agenda for future research. *Journal of Cleaner Production*, 108, 1378-1389. <https://doi.org/10.1016/j.jclepro.2014.09.005>
- Christ, K., Burritt, R., & Schaltegger, S. (2020). Accounting for work conditions from modern slavery to decent work. *Accounting, Auditing & Accountability Journal*, 33(7), 1481-1504. <https://doi.org/10.1108/AAAJ-05-2020-4587>
- Schaltegger, S., Christ, K., Wenzig, J., & Burritt, R. (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>
- Schaltegger, S., & Csutora, M. (2012). Carbon accounting for sustainability and management. Status quo and challenges. *Journal of Cleaner Production*, 36, 1-16. <https://doi.org/10.1016/j.jclepro.2012.06.024>

Unit 3.1. Sustainability management control

Key readings

- Battaglia, M., Passetti, E., Bianchi, L., & Frey, M. (2016). Managing for integration: a longitudinal analysis of management control for sustainability. *Journal of Cleaner Production*, 136, 213-225. <https://doi.org/10.1016/j.jclepro.2016.01.108>
- Crutzen, N., Zvezdov, D., & Schaltegger, S. (2017). Sustainability and management control. Exploring and theorizing control patterns in large European firms. *Journal of Cleaner Production*, 143, 1291-1301. <https://doi.org/10.1016/j.jclepro.2016.11.135>
- Dijkstra-Silva, S., Schaltegger, S., & Beske-Janssen, P. (2022). Understanding positive contributions to sustainability. A systematic review. *Journal of Environmental Management*, 320, 115802. <https://doi.org/10.1016/j.jenvman.2022.115802>

Hansen, E., & Schaltegger, S. (2018). Sustainability balanced scorecards and their architectures: Irrelevant or misunderstood? *Journal of Business Ethics*, 150, 937–952. <https://doi.org/10.1007/s10551-017-3531-5>

Lueg, R., & Radlach, R. (2016). Managing sustainable development with management control systems: A literature review. *European Management Journal*, 34(2), 158–171. <https://doi.org/10.1016/j.emj.2015.11.005>

Additional readings

Figge, F., Hahn, T., Schaltegger, S., & Wagner, M. (2002). The sustainability balanced scorecard. Linking sustainability management to business strategy. *Business Strategy and the Environment*, 11(5), 269–284. <https://doi.org/10.1002/bse.339>

Gond, J., Grubnic, S., Herzig, C., & Moon, J. (2012). Configuring management control systems: Theorizing the integration of strategy and sustainability. *Management Accounting Research*, 23(3), 205–223. <https://doi.org/10.1016/j.mar.2012.06.003>

Tessier, S., & Otley, D. (2012). A conceptual development of Simons' Levers of Control framework. *Management Accounting Research*, 23(3), 171–185. <https://doi.org/10.1016/j.mar.2012.04.003>

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