## Index

| Aalto, L. 169 | electricity generation industry 273–4 |
| Abdul, M. 127 | family businesses 182, 183–4, 190 |
| Abowitz, D. 237 | Ferguson Plarre Bakehouses see innovation and greening the family firm |
| accounting see carbon accounting and carbon auditing for business; economics of climate change; sustainability accounting and reporting | |
| Adams, C. 77, 82, 83, 101 | Garnaut Climate Change Review 13, 78, 272–4, 276, 278 |
| Adams, J. 138 | Green Infrastructure Council 241 |
| Aguilera, R. 124 | Greenhouse Challenge program 200, 208–9 |
| Aguinis, H. 147 | National Greenhouse and Energy Reporting Act 79, 262 |
| Ahmed, S. 77 | SMEs see retail and services sector |
| Ahuja, G. 19, 29, 32 | Avolio, B. 140 |
| Albinger, H. 131 | Azapagic, A. 168, 234 |
| Allio, M. 206 | |
| Alwitt, L. 111 | Baddeley, S. 263 |
| Ambec, S. 131 | Balachandran, K. 78, 79, 90, 102 |
| Anderson, D. 23, 147 | Ball, A. 82 |
| Antonakis, J. 140 | Ballesteros, D. 259 |
| appraisal of corporate sustainability see construction contractors, appraisal of corporate sustainability | Bansal, P. 19, 20, 29, 31 |
| Aragón-Correa, J. 19, 29, 230 | Barney, J. 31 |
| Aras, G. 235, 242 | Barrow, C. 64 |
| Archer, M. 165 | Barthel, P. 115 |
| Arenas, D. 121, 125, 126–7 | Bass, B. 140 |
| Asif, M. 170 | Basu, K. 120, 123, 131 |
| Atik, J. 260 | Battisti, M. 197, 202, 208 |
| Attalla, A. 116 | Bauer, T. 139 |
| Australia 29, 42, 44–5, 47–9, 203 | Baumol, W. 4–5, 53, 55 |
| Carbon Pollution Reduction Scheme 273 | Beachamp, T. 56, 57, 59 |
| construction contractors see construction contractors, appraisal of corporate sustainability | Bebbington, K. 74, 75, 76, 77, 79, 82, 83 |
| Corporate Responsibility Index (CRI) 237 | Becchetti, L. 120 |
| EC – Trademarks and Geographical Indications 263 | Beheiry, S. 236 |
| | Belal, A. 82 |
| | Belz, F. 109 |
| | Benson, John 120–36 |
| | Berger, I. 111 |
| | Berle, A. 1, 53 |
| | Berrone, P. 184, 190, 204, 205 |
| | Berry, M. 29 |
Sustainable business

Berry, W. 65
Bhattacharya, C. 131
Bilsky, W. 143
Blackburn, R. 197, 209
Blanchard, A. 41, 47
Blau, P. 127, 138
Blowfield, M. 197
Bonini, S. 110
Bono, J. 148
Bos-Brouwers, H. 197, 208
Bowen, H. 2–3, 53, 60–61, 120
Bowen, P. 159, 237
Bowie, N. 3, 57, 58
Boyd, W. 254
Brammer, S. 121, 122, 124, 127–8, 129, 131
Branco, M. 131, 216
Brazil 253, 260
Brenkert, G. 2
Brent, A. 237
Brown, N. 77
Brundin, E. 197, 199, 208
Buckley, J. 189
building industry see ‘construction’ headings
Burritt, R. 74, 75, 76, 78, 79, 83
Busch, T. 207
Cahaya, F. 82
Calandro, J. 156, 166, 169
Canada
community engagement 42–3, 44–5, 46, 47–8
North American Free Trade Agreement (NAFTA) 257–8
SMEs 228
carbon footprinting see international trade law, climate change and carbon footprinting
pricing 83–4, 270–71, 273, 274–6
carbon accounting and carbon auditing for business 89–107
carbon auditing 92–5
carbon emissions management issues 89–90, 102
carbon emissions and sequestration (CES) 90–92, 102
carbon financial statement accounting 95–100
carbon trading 89, 90–92
Clean Development Mechanism (CDM) investment projects 90
environmental cost accounting 101–2
fair value accounting considerations 99–100
Generally Accepted Accounting Principles (GAAP) 91, 99
government grants 98–9
Greenhouse Gas Protocol 91, 261
International Financial Reporting and Interpretations Committee (IFRIC) 95–6, 98
International Standard on Assurance Engagements (ISAE) 92, 93–4, 95
Joint Implementation (JI) projects 89–90
Kyoto Protocol 89–90, 250, 252, 253–4, 259, 268
life-cycle costing exercise 101–2
market price, non-existence of 99
rationed carbon allowance, as intangible asset 95–6
rationed carbon allowance, amortizing model proposal 97, 98–9
rationed carbon allowance, as liability situation 96–7
Reasonable Assurance GHG Engagements (REA) 93, 94–5
reporting standard, lack of 90–92
risk assessment measures 93–4
strategic management accounting 102–4
waste management 101–2
‘whole of life’ carbon cost accounting 100–104
see also economics of climate change; sustainability accounting and reporting
Carrigan, M. 116, 189
Carroll, A. 1, 3, 5, 53, 55, 56, 120, 241
Castka, P. 203
Charter, M. 111
Chia, Joy 39–51
Chileshe, Nicholas 155–77, 233–47
China, Panda Standard 261
Choi, D. 203
Christmann, P. 19
Christopher, M. 156, 166, 167, 172
climate change
economics of see economics of climate change
and international trade law see international trade law, climate change and carbon footprinting
see also greenhouse gas emissions
Closs, D. 109
Cochran, P. 5
Cohen, B. 187, 189, 190–91, 200
Cole, R. 169
Collier, J. 124, 131
Collins, E. 197, 200
Collis, D. 31
Common, M. 3, 66
community engagement
and greening the family firm 204–5
and social capital see social capital for sustainable organizations and their communities
see also consumer influence; stakeholder involvement
competitiveness 31, 32, 55–6, 109, 160–62, 251–2, 277–8
Conner, K. 31
construction contractors, appraisal of corporate sustainability 233–47
appraisal approaches 237–41
appraisal approaches, measurement variations 242–3
Corporate Responsibility Index (CRI) (Australia) 237
corporate sustainability, benefits associated with 235
corporate sustainability concepts 234–6
corporate sustainability and financial performance 236
Dow Jones Sustainability Indexes 234, 238–9
energy efficiency and carbon emission reduction 233, 236
environmental knowledge, importance of 244
Environmental Management System (EMS) benchmark 236
future research 244
Global Reporting Initiative 233, 238–9
management commitment, importance of 236–7
private sector and SME dominance 243–4
stakeholder interests 241, 242, 244
sustainability practices 236–7
sustainability practices, time factors involved 241–2
sustainability reporting 237, 241
construction industry, strategic risk assessment 155–77
agency and structure theories 163–5
business strategy and implementation 162–3
business structure 162
communication related risk 169
diagnostic models 159, 166–7
diagnostic risk management 169–73
empirical model 156–8
Enterprise Risk Scorecard concept 166
external business environment and competitive forces 160–62
global sourcing 156, 172
‘go’ risks 168–9
human resource related risks 169
internal business environment 162–3
monitoring and review 173
‘not to go’ risks 168
organizational culture 163
political stability 161–2
risk definition 158
risk identification 170–73
risks, critical review of common 167–9
sharp-image diagnosis model 159, 170
Weisbord’s six-box model 159, 170
Sustainable business

corporate social and environmental sustainability, integrated conceptual framework 19–38


see also employees; social capital for sustainable organizations and their communities; stakeholder involvement

Cook, A. 84, 98
Corbett, A. 190, 192
Corbetta, G. 184
Cornelissen, G. 111

cost accounting see carbon accounting and carbon auditing for business; economics of climate change; sustainability accounting and reporting
Craig, J. 197, 204
Cramer, J. 29, 160

Crawford, J. 142
Critenden, V. 109
Crowther, D. 235, 242
Cunningham, I. 43

customers see consumer influence

Dahlsgaard, K. 137–8, 145
Dahlsrud, A. 8
Danes, S. 203, 204, 208
Davis, K. 3, 122
Dawis, R. 138, 143
Day, D. 137
De Hoogh, A. 148
Dean, T. 187, 200
Deci, E. 143
Deegan, C. 75, 77, 82, 83
DeGeorge, R. 151
Delmas, M. 19, 20, 30
Denison, D. 142

Denmark, community involvement 42
Dessler, A. 259
developing countries 22, 82, 90, 252, 261, 263, 264
Dibrell, C. 197, 204
Dickinson, D. 83
Dienesch, R. 140
Dixon, P. 141
D’Souza, C. 111
Duh, M. 200, 203
Dunfee, T. 2, 58, 61, 62
Dunphy, D. 62
Dyer, W. 184, 185, 204–5
Dyllick, T. 8, 53, 234

economic opportunity recognition, and greening the family firm 200–202, 208–9

see also innovation and greening the family firm

economics of climate change 268–80
business implications 276–8
business-as-usual (BAU) emission paths 269, 270, 271–2
carbon permits 273
carbon pricing and technology resources 274–6
carbon tax effects 270–71
carbon trading schemes 271, 273
economic considerations 274–6

Geoffrey Wells - 9781781001868
Downloaded from Elgar Online at 07/16/2019 07:00:56PM via free access
electricity generation industry (Australia) 273–4
Garnaut Climate Change Review 13, 78, 272–4, 276, 278
Garnaut Climate Change Review, criticism of 274
hydrocarbon-based fuels, effects of 270
innovation, competitiveness and cost offsetting 277–8
international collective action, importance of 271
investment and business capital costs 277
low-carbon economy and economic growth 270
low-income households, support recommendations (Australia) 274
scientific evidence on global warming 268, 269–70
Stern Review 13, 78, 111, 251, 269–72, 273, 276, 278
Stern Review, criticism of 271–2
see also carbon accounting and carbon auditing for business; sustainability accounting and reporting
Ecuador, crude oil reserves 253
Eddleston, K. 184, 192, 204, 205
Edwards, P. 159
Egri, C. 146
Ehnert, I. 120
Ehrenberg, A. 112
Elizur, D. 138, 143
Elkington, J. 7, 25, 54, 74, 138
emissions see greenhouse gas emissions
employees
and human resource management see under human resource management, socially responsible
responsibility to 2–3, 4, 5
training and development, retail and services sector 224, 225–6
see also consumer influence; stakeholder involvement
Enders, J. 139

energy
electricity generation industry (Australia) 273–4
energy efficiency and carbon emission reduction, construction industry 233, 236
International Energy Agency 254
National Greenhouse and Energy Reporting Act (Australia) 79, 262
entrepreneurship see family businesses, sustainable entrepreneurship in environmental issues
cost accounting 101–2
costs, internalization of 65
Design for Environment (DfE) risk management programs 147
environmental knowledge, importance of, construction industry 244
Environmental Management Accounting (EMA) 75–6, 78–9, 83
Environmental Management System (EMS) benchmark, construction industry 236
Environmental Protection Agency (EPA), US 102, 256–7, 259, 262
environmental policy, use of written, family businesses 207
regulation legislation, family businesses 181–2
retail sector, environmental responsibilities 216–17, 224, 226, 227
sustainability see corporate social and environmental sustainability
Erdogan, B. 139
Esteban, R. 124, 131
Esty, D. 19, 29
ethical considerations see leader-member exchange (LMX), common core virtues; sustainable firm as ethical construct
EU
20-20-20 policy 252–3
cyanide in mining regulations 259
EC – Trademarks and Geographical Indications 263
Index 287

green brands, performance of 111, 116
greening the family firm see innovation and greening the family firm
Green Climate Fund 253
greenhouse gas emissions
  business-as-usual (BAU) emission paths 269, 270, 271–2
  carbon emission reduction, construction industry 233, 236
Clean Air Act, US 256–7, 259
Clean Development Mechanism (CDM) 90
Clean Fuel Emissions Standards, US 253
  construction industry 238, 239, 240
  emission allowances, US 97–8
  emission trading schemes, EU 262, 271
GHG caps 89
Greenhouse Gas Protocol Initiative (GHG Protocol) 91, 261
  investment in GHG production industries 258
Kyoto Protocol 89–90, 250, 252, 253–4, 259, 268
Reasonable Assurance GHG Engagements 93–4, 95
see also climate change; international trade law, climate change and carbon footprinting
Greening, D. 131
Grubnic, S. 82, 83
Gunningham, N. 279
Gupta, S. 114
Guthrie, J. 83, 123

Habermas, J. 4, 63
Hahn, T. 235
Haka, S. 104
Hammill, A. 251
Handford, R. 110
Harrison, N. 19
Hart, S. 7, 19, 23, 26, 29, 31, 32, 40
Harte, G. 81
Hawken, P. 8, 53, 156, 200
Heal, G. 8
Hellmann, P. 141, 148
Helm, D. 279
Hempel, C. 54
Henn, R. 168
Henriques, I. 19
Herman, S. 146
Hill, R. 237
Hillary, R. 197, 208, 209
Hitchcock, D. 279
Hockerts, K. 8, 53, 234
Hodges, P. 140
Hoffman, A. 19, 30, 32, 168, 251
Hogan, J. 82
Hopwood, A. 168
Horne, R. 64
Hornsby, J. 216
House, R. 140, 141
Hufbauer, G. 260
human resource management, socially responsible 120–36
  corporate reputation protection 125
  corporate social responsibilities (CSR) 120–21, 122
  employee attitudes towards 124–5, 126–7, 129
  employee involvement 123, 124, 125–6
  employee recruitment and development 124
  employee trust 122
  employee work attitudes and behaviour, effects of 127–8, 129, 130–31
external corporate social responsibilities (CSR) 122, 123–6, 130
external corporate social responsibilities (CSR), organizational costs 125, 128, 131
future research 127–9, 130–31
internal corporate social responsibilities (CSR), organizational citizenship behaviour 126
organizational costs 125, 128, 131
socially responsible firm 122–4
theoretical and management implications 130–32
Sustainable business

see also corporate social and environmental sustainability, integrated conceptual framework; retail and services sector

Ibrahim, S. 127
Ilies, R. 138, 141, 148
information acquisition see knowledge transfer

innovation and greening the family firm 197–214
business case, importance of strong 200–201, 209
community citizenship behaviours, strengthened 204–5
competitiveness and cost offsetting 277–8
economic opportunity recognition, importance of 200–202, 208–9
Enterprise Innovation System (EIS) system 206
Environmental Management System (EMS) 207
environmental policy, use of written 207
future of business, long-term approach 205, 210
future research 208, 209–10
green and green-green businesses, differences between 198
Greenhouse Challenge program (Australia) 200, 208–9
innovation culture, importance of 205–7
innovation and delivery of business value 206
organizational learning and knowledge transfer 200, 203, 209
owner/CEO as champion of eco-practices 202–3, 209–10
socio-emotional wealth, stewardship of 203–5
stakeholder benefits 201–2, 209
visionary champions, owners as 203
see also family businesses, sustainable entrepreneurship in

Intergovernmental Panel on Climate Change (IPCC) 268
International Dairy Federation 262
International Energy Agency 254
International Financial Reporting and Interpretations Committee (IFRIC) 95–6, 98
International Standard on Assurance Engagements (ISAE) 92, 93–4, 95
international trade law, climate change and carbon footprinting 251–67
adaptation strategies 253, 260
border adjustment disputes 260–61
business implications 259–61, 263
Cancun Adaptation Framework (CAF) 253
carbon footprinting 261–4
carbon footprinting, insufficient datasets 263
carbon footprinting results, conflicting 263
carbon trading, coordination problems 254, 260
climate change risk management 251–2, 260
developing countries 260–61, 263
EU 20-20-20 policy 252–3
General Agreement on Tariffs and Trade (GATT) 254, 255–7
global recession implications 260
Green Climate Fund 253
Greenhouse Gas Protocol Initiative (GHG Protocol) 91, 261
industrialized nations, carbon trade balance 254
industry specific carbon footprint standards 262
International Standards Organization 261, 264
Kyoto Protocol 89–90, 250, 252, 253–4, 259, 268
labelling concerns 263
legal framework 252–9
MERCOSUR 258–9
Mexico–US Tuna Dispute 255–6, 263
mitigation and adaptation strategies 253, 260
multilateral treaties, participation between 252, 253–5, 257–8, 259
North American Free Trade Agreement (NAFTA) 257–8
see also family businesses, sustainable entrepreneurship in; knowledge transfer; social capital for sustainable organizations and their communities; sustainable firm as ethical construct

Lee, K. 235, 242
Lee, M. 1, 120
Levinsohn, D. 197, 199, 208
Lewer, J. 120, 123
Li, M. 158
Liden, R. 137, 138, 140
Lingard, H. 243
Linnanen, L. 202
Lo, S. 235
 Lodhia, Sumit K. 73–88
Lofquist, L. 138, 143
Lohmann, L. 92
Lok, P. 142
Loucks, E. 201, 209
Low, S. 237
Lubin, D. 19, 29
Lynch, R. 162, 172

McDonald, C. 112
McGowan, J. 5, 53
Macintyre, A. 55
McLure, C. 260
McMullen, J. 187, 200
McWilliams, A. 120, 128, 131
Madsen, P. 19
Mahler, D. 109
Maio, G. 143
management accounting 75, 83
management commitment see ‘construction’ headings; family businesses, sustainable entrepreneurship in; innovation and greening the family firm; leader-member exchange (LMX), common core virtues;

Mani, M. 260
Manooliadis, O. 236
Marechal, J.-P. 252
marketing
imperfections and failures, family businesses 187–9
sustainable see sustainable marketing

Martin, N. 79, 82
Maslyn, J. 138
Mathews, M. 101
Matten, D. 120, 131
Matthew, R. 251
Meadows, D. 6
Means, G. 1, 53
media, social see under social capital for sustainable organizations and their communities
mediation model, leader-member exchange (LMX) 137, 138, 139, 141, 143, 145, 147–51
Meers, K. 207
Meglino, B. 143
Memili, E. 192
Mengue, B. 32
mentorship 203, 209
see also knowledge transfer
MERCOSUR 258–9
Mexico
Mexico–US Tuna Dispute 255–6, 263
North American Free Trade Agreement (NAFTA) 257–8
Micallef-Borg, C. 261
Michela, J. 122
Miller, D. 183, 185, 189, 191, 192, 205, 208
Milne, M. 83
Minx, J. 254, 263
Mitchell, R. 23–4, 127
Moir, L. 121
Moldoveanu, M. 19
Montes-Sancho, M. 19, 20, 30
Montgomery, C. 31
Montiel, I. 7–8, 52
Moodley, K. 241
Moon, J. 120, 131
moral obligations see leader-member exchange (LMX), common core virtues; sustainable firm as ethical construct
Morosini, F. 258
Murray, A. 197
Nau, R. 104
Neubert, M. 141
New Zealand 200, 261
Newstead, K. 110
Index

Nidumolu, R. 120
Nordhaus, W. 279
Nowak, M. 83

O’Dwyer, B. 82
Offermann, L. 141, 148
Ogden, D. 114
Oliff, M. 110, 111
Oliver, C. 19, 27, 28, 31
Olson, J. 143
Oppenheim, J. 110
Orlitzky, M. 124, 238
Ortiz, O. 236, 244
Ottman, J. 116
Owen, D. 81
Ozaki, R. 111
Ozanne, L. 32

Palazzo, G. 120, 123, 131
Pandey, D. 261
Pappis, C. 279
Parker, C. 197
Parson, E. 259
Paul, C. 128, 131
Pavelin, S. 131
Pearse, N. 163
Peattie, K. 109, 111
Perman, R. 3, 20, 64
Perpich, D. 67
Perry, M. 197, 202, 208
Peters, G. 261
Peterson, D. 124
Petrovic-Lazarevic, S. 237
Pfeffer, J. 24, 121, 123
Pickett-Baker, J. 111
Pillai, R. 142
Pinkse, J. 252
Post, J. 215–16

pricing

product knowledge 64–5, 221, 222, 223, 224, 225
public sector, sustainability accounting 82–3
Putnam, R. 8, 39, 40–41, 42, 44
Quaddus, M. 279

rationed carbon allowance see under

carbon accounting and carbon auditing for business

Ratnatunga, Janek 78, 79, 89–107
Rawls, J. 3, 57, 65
Reinhardt, F. 28, 32, 35
retail and services sector 215–32

business opportunities, recognising 221–2
community involvement, importance of 224, 226, 227–8, 231
corporate social responsibility (CSR) attitudes towards 215–17, 225–30
corporate social responsibility (CSR) definition 215
corporate social responsibility (CSR) implementation strategies 230
customer characteristics, effects of 220–21
customer service, improving 222, 223–5
employee training and development 224, 225–6
employees, attracting and retaining 219, 220, 222–3, 225
financial constraints 220, 228, 231
knowledge and information dissemination 228–30, 231
owner’s value system, significance of 216, 217
pricing strategy 223, 225, 227
product knowledge and quality 221, 222, 223, 224, 225
research findings 219–23
research overview 217–19
shareholder perspective 215–16
SMEs and economies of scale 216–17

Geoffrey Wells - 9781781001868
Downloaded from Elgar Online at 07/16/2019 07:00:56PM
via free access
social and environmental responsibilities 216–17, 224, 226, 227
time management and working hours 221–2, 228, 231
waste management 227–8
see also corporate social and environmental sustainability, integrated conceptual framework; human resource management, socially responsible; sustainable marketing
Revell, A. 197, 209
Riebe, E. 111
Riggio, R. 149
Riordan, C. 127, 128, 129
risk assessment 93–4, 251–2
construction industry see construction industry, strategic risk assessment
Roberts, C. 81
Robertson, C. 207
Rodrigo, P. 121, 125, 126–7
Rodrigues, L. 131
Rokeach, M. 143
Rondinelli, D. 29
Roome, N. 169
Rossiter, J. 112
Rowley, T. 19, 24
Rubenstein, D. 64, 65
Ruhl, J. 260
Rupp, D. 121, 127, 128, 130
Russo, M. 19, 120
Rutherfoord, R. 216, 217, 230
Ryan, R. 143
Saari, A. 169
Sachs, J. 276
Saen, R. 235, 242
Sagoff, M. 57, 58
Salvato, C. 184, 207
Salzman, J. 260
Sandhu, Sukhbir 19–38, 182
Sardeshmukh, Shrutii R. 181–96
Sarukhan, J. 65
Sawyer, Janet 215–32
Schaltegger, S. 74, 75, 76, 83
Schein, E. 142
Schriesheim, C. 141
Schumpeter, J. 275–6
Schyns, G. 141, 148
Schwartz, P. 32
Scott-Young, Christina M. 197–214
Searcy, C. 170
Sen, S. 131
services sector see retail and services sector
Sethi, P. 5, 53
Shabana, K. 3, 55
Shanahan, Martin 268–80
Sharicz, C. 160, 173
Sharma, P. 182, 191, 197, 199, 204, 206
Sharma, R. 101
Sharma, S. 19, 23, 26, 30, 182, 191, 197, 199, 204, 206
Sharp, Anne 108–19
Sheehan, N. 156, 158, 166, 167
Shen, Jie 120–36
Shen, L. 206, 236, 237
Sheridan, J. 142
Sheu, H. 235
Siddique, M. 279
Siegel, D. 128, 131, 146
Simmonds, M. 233
Simnett, R. 91, 92
Simosi, M. 142
Singh, D. 255
SMEs see family businesses, sustainable entrepreneurship in; innovation and greening the family firm; retail and services sector
Smith, J. 104
Smith, M. 67
Smith, P. 160, 173
Snelson, D. 236
social capital for sustainable organizations and their communities 39–51 collaboration concerns 41
Community Board model 48–9
community engagement 40–43, 47–8
economic viability concerns 41, 43
exclusion concerns 42
model for engaged, sustainable communities 47–9
network bonding 40–41, 42
social media and business practice exposure 46–7
Index

social media and communication 41, 44–7
social media and customer contact 46
social trust 41
see also consumer influence; leader-member exchange (LMX), common core virtues; stakeholder involvement
social responsibility
corporate see corporate social and environmental sustainability, integrated conceptual framework
human resource management see human resource management, socially responsible
retail and services sector 216–17, 224, 226, 227
Social Impact Assessment (SIA) 64–5
socio-emotional wealth 184, 203–5
sustainability accounting 76
Solomon, R. 4, 63, 67, 144
Sorensen, H. 110
South Africa 81
South America, MERCOSUR 258–9
Sparrowe, R. 20, 137, 138
Spence, L. 216, 217
Stagl, S. 3, 66
stakeholder involvement 60–62, 76–7, 81, 82, 201–2, 209
see also community involvement; consumer influence; employees; social capital for sustainable organizations and their communities
stakeholder theory 2, 6, 8
and corporate social and environmental theory see under corporate social and environmental theory, integrated conceptual framework
Stern, N. 13, 78, 111, 251, 269–72, 273, 276, 278
Steurer, R. 234–5
stewardship theory and family businesses 183–7, 188, 189, 190, 191
Stockmans, A. 184
Stonebraker, P. 159–60, 166, 170
Storm, S. 254, 260
Suárez, M. 182
Super, D. 143
sustainability
definitions 52–3, 159–60
initiatives, benefits from 201, 204
sustainable business specific risks 167–9
sustainability accounting and reporting 73–88
accounting and sustainability function, differences between 74
annual report function 76–7
carbon disclosure project (CDP) 79
Carbon Management Accounting (CMA) 78–9, 84
carbon pricing 83–4
climate change risk 79
corporate motivation for reporting 82
definition 74–7
developing countries 82
education, need for 83
Environmental Management Accounting (EMA) 75–6, 78–9, 83
financial accounting 75, 79–80, 84
future research 81–4
Global Reporting Initiative (GRI) 77
integrated reporting 79–81
integrated reporting challenges 80–81, 84
management accounting 75, 83
media reporting 77
Monetary Environmental Management Accounting (MEMA) 76
public sector practices 82–3
social issues management 76
stakeholders 76–7, 81, 82
triple bottom line accounting 74
see also carbon accounting and carbon auditing for business; economics of climate change
sustainable firm as ethical construct 52–70
Brundtland Report 7, 65, 108–9, 205, 234
business case 55–6
classification schemes, history of 53–4
competitive advantage considerations 55–6
coopertative corporate culture 63
cost accounting 64
disputed moral beliefs 58
environmental costs, internalization of 65
ethical foundations 56–60
ethical principles and common morality theory 59–60
ethical principles and sustainable organization, relationship between 63
ethical theories, problems with variety of 57
firm responsibilities 64–5
future generations, effects on 65–6
future research 67
globalization and climate change 66
just savings principle and intergenerational cooperation 65–6
justice theory and Kantian ethics 57–8
‘license to operate’ social contract 56
normative principles, need for 54–5, 59–60
organizational sustainability 62–3
principles and classification schemes 53–5
problematic moral beliefs 58
Product Life Cycle Assessment (LCA) 64–5
Social Impact Assessment (SIA) 64–5
stakeholder involvement 60–62
sustainability definitions 52–3
triple-bottom line classification framework 54
see also leader-member exchange (LMX), common core virtues
sustainable marketing 108–19
brand ‘greening’ 110–11
brand loyalty, split 112
brands, maintaining and growing 117
competitive aspect 109
consumer power 108–9, 110, 112, 114–15
core benefits, remembering 115–16
cost effectiveness and process efficiencies 110
green brands, modest performance of 111
green marketing myopia 116
growth of 109–11
marketing science view 111–13
maximum return for 113–17
meaning of 108–9
news opportunities 116–17
niche brands 113
promotion capacity 115
shelf availability, ensuring 115
simple messaging and calls to action, use of 114
see also retail and services sector
Swanson, D. 124
Sweeney, L. 216, 217
Szabo, E. 148
Tandukar, A. 90–91
Taylor, D. 203
Thailand 253, 261
Tilly, C. 197, 209
Toole, T. 237
trade law, international see international trade law, climate change and carbon footprinting
Trigeorgis, L. 104
trust employee, and human resource management 122
family businesses and trust-based relationships 189
social 41
Tsui, A. 142
Turban, D. 131
Turk, A. 236
Tziner, Aharon 137–54
Uhl-Bien, M. 141
UK, Stern Review 13, 78, 111, 251, 269–72, 273, 276, 278

Geoffrey Wells - 9781781001868
Downloaded from Elgar Online at 07/16/2019 07:00:56PM
via free access
Index

UN
Brundtland Report 7, 65, 108–9, 205, 234
Global Reporting Initiative (GRI) 77
Kyoto Protocol 89–90, 250, 252, 253–4, 259, 268
Our Common Future 6–7
see also international trade law, climate change and carbon footprinting; World Trade Organization (WTO)

Uncles, M. 112
Unerman, J. 54, 74, 76, 77

US
carbon emission allowances 97–8
Clean Air Act 256–7, 259
Clean Fuel Emissions Standards 253
Consolidated Appropriations Act 262
Environmental Protection Agency (EPA) 102, 256–7, 259, 262
Massachusetts v EPA 259
Methanex v United States 257
Mexico–US Tuna Dispute 255–6, 263
North American Free Trade Agreement (NAFTA) 257–8
US–Gasoline case 256–7

Vafeas, N. 19
Van Breukelen, W. 139, 140
Van Dijk, D. 148
Van Dyne, L. 137, 138
Van Kleef, J. 169
Vandermerwe, S. 110, 111
Vardi, Y. 141
Vasconcellos e Sá, J. 159, 160
Vazquez-Brust, D. 259
Venkataraman, S. 185, 188–9, 190, 192
Verbeke, W. 116
Vermeir, I. 116
Vollenbroek, F. 206
Vredenburg, H. 30

Wallich, H. 5, 53
Wang, H. 138
Waring, P. 120, 123
Wartick, S. 5
waste management 101–2, 227–8
Watson, T. 59, 63
Waye, Vicki 251–67
Wayne, S. 123, 138
Weatherell, C. 116
Weisman, M. 279
Wellington, F. 251
Wells, Geoffrey 1–16, 19, 52–70
Wernerfelt, B. 31
Whetten, D. 184, 185, 204–5
White, R. 104
Whyte, A. 65
Wilcox, T. 120, 123
Willard, M. 279
Wills, I. 279
Wilson, Lou 155–77, 233–47
Wingfield, N. 56
Winn, M. 187, 189, 190–91, 200
Winter, F. 112
Wold, C. 258
Wood, R. 236
Woody, J. 251
World Business Council for Sustainable Development 91, 120–21, 122
World Trade Organization (WTO)
Brazil – Measures Affecting Imports of Retreaded Tyres 260
carbon footprinting 263, 264
Dispute Settlement Understanding (DSU) 255–6
export tariff disputes 260–61
General Agreement on Tariffs and Trade (GATT) 254, 255–7
labelling and carbon footprinting 263
Mexico–US Tuna Dispute 255–6
multilateral treaties, participation with 254–5
Technical Barriers to Trade (TBT Agreement) 254, 255, 256, 263–4
US–Gasoline case 256–7
see also international trade law, climate change and carbon footprinting; UN
Wright, L. 261
### Sustainable business

<table>
<thead>
<tr>
<th>Author(s)</th>
<th>Page(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wright, M.</td>
<td>114</td>
</tr>
<tr>
<td>Wu, P.</td>
<td>237</td>
</tr>
<tr>
<td>Xenikou, A.</td>
<td>142</td>
</tr>
<tr>
<td>Yakovleva, N.</td>
<td>259</td>
</tr>
<tr>
<td>Ye, R.</td>
<td>158</td>
</tr>
<tr>
<td>York, J.</td>
<td>188–9, 192</td>
</tr>
<tr>
<td>Yuan, X.</td>
<td>168</td>
</tr>
<tr>
<td>Yukl, G.</td>
<td>141</td>
</tr>
<tr>
<td>Zachary, R.</td>
<td>203, 204</td>
</tr>
<tr>
<td>Zahra, S.</td>
<td>189, 199, 205, 206, 207</td>
</tr>
<tr>
<td>Zandbergen, P.</td>
<td>29</td>
</tr>
<tr>
<td>Zappalà, G.</td>
<td>123, 124, 125, 127</td>
</tr>
<tr>
<td>Zeghal, D.</td>
<td>77</td>
</tr>
<tr>
<td>Zeng, S.</td>
<td>236</td>
</tr>
<tr>
<td>Zeyen, A.</td>
<td>209</td>
</tr>
<tr>
<td>Zhu, W.</td>
<td>139</td>
</tr>
<tr>
<td>Zillante, George</td>
<td>155–77, 233–47</td>
</tr>
<tr>
<td>Zuo, Jian</td>
<td>233–47</td>
</tr>
</tbody>
</table>