

**SUSTAINABILITY ACCOUNTING:
EDUCATION, REGULATION,
REPORTING AND STAKEHOLDERS**

ADVANCES IN ENVIRONMENTAL ACCOUNTING & MANAGEMENT

Series Editors: Ataur Belal and Stuart Cooper

Recent Volumes:

Volumes 1–5: Edited by Martin Freedman and Bikki Jaggi

Volume 6: Edited by Ataur Belal and Stuart Cooper

Volume 6: Social and Environmental Accounting in Brazil, 2017

Volume 5: Accounting for the Environment: More Talk and Little Progress, 2014

Volume 4: Sustainability, Environmental Performance and Disclosures, 2010

Volume 3: Environmental Accounting: Commitment or Propaganda, 2006

Volume 2: Advances in Environmental Accounting and Management, 2003

Volume 1: Advances in Environmental Accounting and Management, 2000

ADVANCES IN ENVIRONMENTAL ACCOUNTING &
MANAGEMENT VOLUME 7

SUSTAINABILITY ACCOUNTING: EDUCATION, REGULATION, REPORTING AND STAKEHOLDERS

SERIES EDITORS

ATAUR BELAL

Aston University, Birmingham, UK

STUART COOPER

University of Bristol, Bristol, UK

GUEST EDITORS

SOPHIE GIORDANO-SPRING

*Institut Montpellier Management, MRM, University of Montpellier,
Montpellier, France*

JONATHAN MAURICE

*TSM-Research, Toulouse Capitole University,
CNRS, Toulouse, France*

CHARLES H. CHO

Schulich School of Business, York University, Toronto, Canada



United Kingdom – North America – Japan
India – Malaysia – China

Emerald Publishing Limited
Howard House, Wagon Lane, Bingley BD16 1WA, UK

First edition 2018

Copyright © 2018 Emerald Publishing Limited

Reprints and permissions service

Contact: permissions@emeraldinsight.com

No part of this book may be reproduced, stored in a retrieval system, transmitted in any form or by any means electronic, mechanical, photocopying, recording or otherwise without either the prior written permission of the publisher or a licence permitting restricted copying issued in the UK by The Copyright Licensing Agency and in the USA by The Copyright Clearance Center. Any opinions expressed in the chapters are those of the authors. Whilst Emerald makes every effort to ensure the quality and accuracy of its content, Emerald makes no representation implied or otherwise, as to the chapters' suitability and application and disclaims any warranties, express or implied, to their use.

British Library Cataloguing in Publication Data

A catalogue record for this book is available from the British Library

ISBN: 978-1-78754-889-3 (Print)

ISBN: 978-1-78754-888-6 (Online)

ISBN: 978-1-78754-890-9 (Epub)

ISSN: 1479-3598 (Series)



ISOQAR certified
Management System,
awarded to Emerald
for adherence to
Environmental
standard
ISO 14001:2004.

Certificate Number 1985
ISO 14001



INVESTOR IN PEOPLE

CONTENTS

EDITORIAL ADVISORY BOARD	vii
LIST OF CONTRIBUTORS	ix
EDITORS' INTRODUCTION <i>Ataur Belal and Stuart Cooper</i>	1
STAKEHOLDERS' PERCEPTIONS OF SOCIAL AUDIT IN BANGLADESH <i>Yousuf Kamal</i>	5
CORPORATE WATER ACCOUNTING, WHERE DO WE STAND? THE INTERNATIONAL WATER ACCOUNTING FIELD AND FRENCH ORGANIZATIONS <i>Delphine Gibassier</i>	31
SPECIAL SECTION: CSEAR FRANCE 2015	
GUEST EDITORS' INTRODUCTION TO THE SPECIAL SECTION <i>Sophie Giordano-Spring, Jonathan Maurice and Charles H. Cho</i>	69
WHERE IS SUSTAINABILITY WITHIN THE CANADIAN CPA EDUCATION PROGRAM? <i>Emilio Boulianne and S. Leanne Keddie</i>	71
'COMPLY OR EXPLAIN' IF YOU DO NOT DISCLOSE ENVIRONMENTAL ACCOUNTING INFORMATION: DOES NEW FRENCH REGULATION WORK? <i>Juliette Senn</i>	113

DON'T JUDGE A BOOK BY ITS COVER! COMPARATIVE STUDY OF THE ADAPTATION AND EVOLUTION OF CSR REPORTING BY TELECOMMUNICATION COMPANIES IN BRAZIL AND SOUTH KOREA <i>Hyemi Shin and Adrián Zicari</i>	135
INDEX	173

EDITORIAL ADVISORY BOARD

Professor David Campbell
Newcastle University, UK

Professor Charles H. Cho
*Schulich School of Business, York
University, Canada*

Professor Aracéli Cristina de
S. Ferreira
*Universidade Federal do Rio de
Janeiro, Brazil*

Professor Maisa de Souza Ribeiro
University of Sao Paulo, Brazil

Professor Charl de Villiers
University of Auckland, New Zealand

Professor Martin Freedman
Towson University, USA

Dr. Suzana Grubnic
Loughborough University, UK

Professor Christian Herzig
University of Kassel, Germany

Professor Mike Jones
University of Bristol, UK

Professor Matias Laine
University of Tampere, Finland

Professor Carlos Larrinaga-Gonzalez
Universidad de Burgos, Spain

Professor Glen Lehman
*University of South Australia,
Australia*

Professor Collins Ntim
University of Southampton, UK

Professor Carlos Noronha
University of Macau, Macau

Professor Brendan O'Dwyer
*University of Amsterdam,
The Netherlands*

Professor Lee D. Parker
RMIT University, Australia

Professor Dennis Patten
Illinois State University, USA

Professor Robin Roberts
*University of Central Florida,
USA*

Professor Stefan Schaltegger
*Leuphana University Lüneburg,
Germany*

Dr. Javed Siddiqui
University of Manchester, UK

Professor Chris van Staden
*Auckland University of Technology,
New Zealand*

LIST OF CONTRIBUTORS

<i>Ataur Belal</i>	Aston University, Birmingham, UK
<i>Emilio Boulianne</i>	John Molson School of Business, Concordia University, Montréal, Canada
<i>Charles H. Cho</i>	Schulich School of Business, York University, Toronto, Canada
<i>Stuart Cooper</i>	Bristol University, Bristol, UK
<i>Delphine Gibassier</i>	Toulouse Business School, University of Toulouse, Toulouse, France
<i>Sophie Giordano-Spring</i>	Université de Montpellier, Montpellier, France
<i>Yousuf Kamal</i>	University of Dhaka, Dhaka, Bangladesh
<i>S. Leanne Keddie</i>	John Molson School of Business, Concordia University, Montréal, Canada
<i>Jonathan Maurice</i>	TSM-Research, Toulouse Capitole University, CNRS, Toulouse, France
<i>Juliette Senn</i>	Institut Montpellier Management, MRM, University of Montpellier, Montpellier, France
<i>Hyemi Shin</i>	Northumbria University, Newcastle upon Tyne, UK
<i>Adrián Zicari</i>	ESSEC Business School, Cergy-Pontoise, France