Through the looking glass

The emergence, evolution and embedding of sustainability accounting in a family business

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Through the Looking Glass:
The emergence, evolution and embedding of sustainability accounting in a family business

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in het openbaar te verdedigen in de Agnietenkapel

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Dedication

For Alan, Matthew and Naomi, with love.
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Abstract

This study extends and deepens our understanding of why and how organisational sustainability activities and accounting unfold and embed over time. It presents a longitudinal case study examining the emergence and evolution of an environmental management system, environmental management accounting, sustainability reporting, and a sustainability programme in a large, family-owned group of companies. The case analysis is theoretically framed using the concepts of organisational identity and internal legitimation.

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<th>Acronym</th>
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<tr>
<td>CCRPI</td>
<td>CC Retail Partners Ireland</td>
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<td>CCWS</td>
<td>CC Wholesale Services</td>
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<tr>
<td>CSR</td>
<td>Corporate Social Responsibility</td>
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<td>DJSI</td>
<td>Dow Jones Sustainability Index</td>
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<tr>
<td>EAT</td>
<td>Environmental Action Team</td>
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<tr>
<td>EMS</td>
<td>Environmental Management System</td>
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<tr>
<td>GRI</td>
<td>Global Reporting Initiative</td>
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<tr>
<td>FMCG</td>
<td>Fast Moving Consumer Goods</td>
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<td>KPIs</td>
<td>Key Performance Indicators</td>
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<td>NGO</td>
<td>Non-Governmental Organisation</td>
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<td>NI</td>
<td>Northern Ireland</td>
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<tr>
<td>OI</td>
<td>Organisational Identity</td>
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<tr>
<td>ROI</td>
<td>Republic of Ireland</td>
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<tr>
<td>UNWCED</td>
<td>United Nations World Commission on Environment and Development</td>
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