

Sustainability Accounting and Management Policy Journal Call for Papers (submission deadline: 29 February 2012)

Sustainability Accounting for the Industrial Use of Biomass

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The environmental impacts of oil use are increasing and oil reserves are decreasing. This has led to the development of plant oil based biofuels such as bioethanol, biodiesel, biokerosene. Plant oils, such as palm oil, soy oil or rape seed oil, have furthermore “conquered” global food and cosmetic production. However, biofuels have been heavily criticised for not necessarily guaranteeing positive ecological or social benefits. Conflicts have been reported between agribusinesses, local communities and smallholder farming discussed as “fuel versus food” and “land grabbing”. In response, numerous sustainability certification schemes and guidelines have emerged, leading to a complex set of regulations and standards. LCAs, however, have indicated substantial reduction in emissions if producers follow good land use practices. It is thus timely to analyse the relevant factors which influence whether, under which conditions and with which production systems biofuels can actually create a real contribution to a more sustainable or less unsustainable oil based economy.

Accountants face a new set of challenges to account for and communicate the issues of plant oil production for key stakeholders such as airlines, the food industry, or agricultural supply chains. Conventional accounting systems and lifecycle assessments face unprecedented physical and monetary measurement challenges. Management accounting will be critical to providing internal decision support for managers, non-government organizations and governments to identify, measure and prepare information that assists decision makers about the industrial use of biomass. Issues about units of measurement, data quality and its sources cannot be neglected if purpose-orientated information is to be provided. Accounting for sustainability performance is critical because, if biofuels and plant oil production systems are not confirmed to be sustainable, redesign of current paths of development would be necessary. Issues to be addressed in submissions could include, but are not limited to:

- Sustainability accounting, accountability and reporting of plant oil production and related agricultural systems, incl. supply chain issues and comparison with conventional fuels, oils and fats
- Case studies and empirical analysis of plant oil and biofuels
- Analysis of fuel versus food issues, or large agribusiness versus smallholder farming issues, etc.
- Methodological issues of sustainability performance measurement, accountability and reporting, incl. environmental impact assessment, LCA, LCC, EMA and other methods
- Stakeholder issues in the assessment and reporting of the sustainability of biofuels and plant oils
- Comparative case studies with biofuels and plant oils used in transportation (including aviation, shipping and road transport), or the food and cosmetics industry
- Assessment of emerging sustainability certification systems and their relevance for EMA

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