## Contents

### Part I  Management

1. **Managerial Ethics as a Prerequisite to CSR: The Person Behind the Role**  
   Cécile Rozuel and Nada K. Kakabadse  
   Page 3

2. **Strategic Value of Corporate Citizenship**  
   Laurence Eberhard Harribey  
   Page 23

3. **Corporate Governance and the Board**  
   Donald Nordberg  
   Page 39

4. **Supply Chain Management**  
   Nikolaos Panayiotou and Konstantinos G. Aravosis  
   Page 55

### Part II  The Environment and Sustainability

5. **Global Environmental Issues**  
   Martin Brueckner and Christof Pforr  
   Page 73

6. **Sustainable Development in Business: A Strategic View**  
   Jeremy Galbreath  
   Page 89

7. **Environmental Issues in Business**  
   Patricia Park and Michael Galley  
   Page 107

8. **Environmental Strategy and Sustainability**  
   Pasi Heikkurinen  
   Page 123

### Part III  Corporate and Social Responsibility

9. **Labour Issues and Corporate Social Responsibility**  
   Richard Ennals  
   Page 143

10. **Between Trust and CSR: The Role of Leadership**  
    E. Isaac Mostovicz and Nada K. Kakabadse  
    Page 159
11 The Ecolabel Virtues in Tourism: The Case of Hotel Trade . . . . 179
Philippe Callot

Part IV Accounting and Financial Reporting

Paul Saw

13 Accounting for Decision Makers in a Sustainable Environment . . 209
Samuel O. Idowu

14 Financial Reporting and Fraud . . . . . . . . . . . . . . . . . . . . . . 229
Elewechi Okike

Corporate Social Responsibility: Concluding Remarks . . . . . . . . 265

References . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 269

Index . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 271
Theory and Practice of Corporate Social Responsibility
Idowu, S.O.; Louche, C. (Eds.)
2011, XXXII, 284 p. 17 illus., 5 illus. in color., Softcover
ISBN: 978-3-642-16460-6