

Abstract

In the course of the global sustainability debate it shows up clearly that many well-known enterprises already took up a broad spectrum at sustainability-oriented topics and measures to their portfolio. By the example of the DAX 30-companies it shows up that of these enterprises ever more vehemently one demands to orient themselves also intensively at ecological and social aspects and to integrate these into its business activity. At this point also appears the need to consider always the various stakeholder groups of an enterprise with their concrete requirements during during decision making. In this context the present work lights up the role of accounting and controlling regarding the basic idea of sustainability, whereby as a consideration period the last eleven years were chosen.

A theoretical frame of reference represents the first part of this work and is an elementary entrance to the argument with the majority still rather unknown subject of the Sustainability Accounting to offer. As reference theories in this connection suitable became the resource-based view, the stakeholder approach as well as the neo-institutional perspective of legitimation. Beside a stakeholder-oriented and resource-oriented view of the controlling, the fundamental criteria of sustainability as well as Sustainability Accounting are described afterwards.

The substantial objective of this work consists of being able to answer selected questions regarding the Sustainability Accounting from a theoretical and empirical view. In this connection both the German and the English and/or Anglo-American language area was regarded. With the use of a qualitative meta-analysis, which covers altogether 34 empirical studies, selected aspects of the Sustainability Accounting were examined. Thus apart from the goals and tasks also relevant methods, concepts and instruments of the Sustainability Accounting were examined. In addition it was also important, to identify potential challenges, problem fields as well as solutions which can develop in the course of the organization of a Sustainability Accounting. Further elementary aspects of investigation in the context of this topic were the role of the Stakeholder as well as „the Businesses Case for Sustainability“. In this perspective it must be pointed out that in principle none of the research questions remained unanswered, however partially more concrete explanations would have been desirable.

From the results of this work it follows that currently still many enterprises are not able to create a link between sustainability and the accounting as well as controlling. Thus also the application use of sustainability-oriented methods of accounting and controlling is accordingly on a deep level. Here it must be marked that many operational decision makers do not know for instance the function mode and the potential advantages of a Sustainability Accounting at all. As reasons for the small-scale integration of ecological and social aspects in accounting, mostly the complexity of the instruments as well as the difficult quantifiability of the aspects of sustainability are stated. In the course of a critical view it could be also stated that with some enterprises an inefficient allocation of operational resources is to be observed. Thus for example the know-how of the employees counts frequently to most important resources and nevertheless mostly it is only unsatisfactorily considered and cannot be seized under the given legal conditions also in the accounting.