



Multimedia Library Collection: Environmental Values (journal)

"Corporate Reporting for Sustainable Development: Accounting for Sustainability in 2000AD"

Gray, R.H.

Gray, R.H. "Corporate Reporting for Sustainable Development: Accounting for Sustainability in 2000AD." *Environmental Values* 3, no. 1, (1994): 17–45. doi:10.3197/096327194776679782 .

The paper is principally concerned with (a) outlining the range of possibilities that exist for organisations which wish to undertake environmental and sustainability reporting and (b) suggesting particular approaches as the more desirable. But the paper also attempts to show that there is an important difference between environmental reporting and reporting for sustainability, and that, so far, efforts to encourage organisations to voluntarily undertake either have not been successful. Environmental reporting is business-centred and there are a number of practicable ways in which it can be undertaken. The most notable of these are the UN CTC approach to financial environmental reporting plus the Compliance-with-Standard Report. Reporting for sustainability is life-centred and, whatever method we adopt it is likely to show that western organisations are not currently sustainable. The concept of sustainability is widely underestimated and misused in business and political circles. This is explored and the real meaning of sustainability operationalised. Environmental reporting and sustainability reporting are shown to be essential and practicable. It is argued, however, that there is little or no prospect of widespread, systematic reporting by corporations without a major regulatory initiative.

— Text from [The White Horse Press](#) website

All rights reserved. © 1994 The White Horse Press

Download:

PDF: https://www.environmentandsociety.org/sites/default/files/key_docs/gray_3_1.pdf

Related links:

- [Article on the official website](#)

<http://www.ericademon.co.uk/EV/EV302.html>

- The White Horse Press

<http://www.ericademon.co.uk/index.html>

Websites linked in this text:

- <http://dx.doi.org/10.3197/096327194776679782>
- <http://www.ericademon.co.uk/EV/EV302.html>