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## Corporate Sustainability Management

The Art and Science of Managing Non-Financial Performance

By Mark W. McElroy and Jo M.L. van Engelen

**'Some 80 percent of CEOs worldwide think they have already embedded the sustainability agenda in their businesses. The bad news is that most are confusing sustainability with eco-efficiency or citizenship. The good news is that Mark McElroy and Jo van Engelen can help them understand the difference.'**

*-John Elkington, founder of Volans and SustainAbility, and author of The Zeronauts: Breaking the Sustainability Barrier*

**'Companies across the world now recognize the need to bring a focus on sustainability into their business strategy....McElroy and van Engelen push the envelope, arguing that much of the current work in corporate sustainability management falls short of the mark because it fails to address the fundamental limits or "context" of sustainability.'** *-Dan Esty, Hillhouse Professor of Environmental Law and Policy, Yale University*

**'At long last, a text written for the management reader which recognises that current corporate claims to be acting 'sustainably', pursuing 'sustainability' or reporting on 'sustainability' are nothing of the kind and are at best unsupported assertions.'** *-Robert Gray, Professor of Social and Environmental Accounting and Director, Centre for Social and Environmental Accounting Research, University of St. Andrews*

Businesses around the world are increasingly turning to an exciting new branch of management known as corporate sustainability management (CSM) to help them better understand and manage their non-financial performance. Indeed, what we are witnessing is nothing less than the birth of a new management function. The main pillar of CSM is the Triple Bottom Line (TBL), which has been successful as an organizing principle but a disappointment in practice. This is largely due to the absence of 'sustainability context' in related measurement, management and reporting efforts, when for example the monitoring of a company's use of freshwater resources fails to take into account the size of related supplies.

This book is the first to introduce a systematic means of including context in sustainability management and doing effective CSM. Practical examples of best practices are presented throughout and boxes examine challenging issues such as how organizations can measure performance against context-based standards when consensus for such standards does not yet exist. This guide is the essential tool for business and organizational leaders in all sectors committed to improving their sustainability performance, with a particular emphasis on measurement, management and reporting.

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