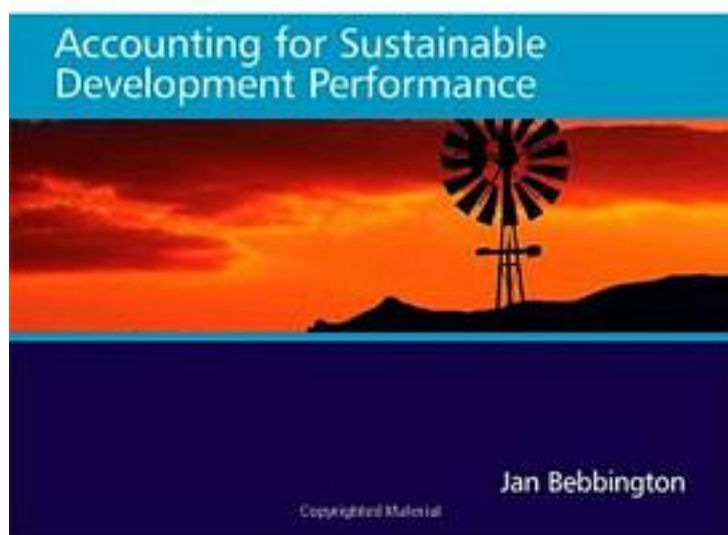


Accounting for Sustainable Development Performance



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This CIMA research project provides insights into the interrelationship between existing management accounting practices and accounting tools which seek to guide organisations towards sustainable development and create information about accounting techniques which addresses the issue of sustainable development. Few studies have sought management accountants views on accounting techniques. This research project builds on the existing literature by paying attention to interactions between sustainable development performance data, management accountants, management accounting processes and management accounting generated data. The research also draws from FCA (full accounting technique) which is an accounting technique gaining currency within policy and business circles. The project points out that the SAM (Sustainability Assessment Model) is a form of full cost accounting and the research furthers our knowledge of FCA and its usefulness as an accounting tool. The project also examines how sustainable development data is used within a case study organisation (BP) and how such data can be used within other organisations. It shows how Sustainability Assessment Model (SAM) performance data is perceived by project management teams. It provides a broad perception of the SAM from the oil and gas industry. It evaluates the usefulness of the SAM in the electricity and building industry.

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