

Spanning Sustainability Management Boundaries

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Newsletter

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Spanning Sustainability Management Boundaries

EDITORIAL

CSM as a Catalyst for Spanning Boundaries

FOCUS

Spanning Sustainability Management Boundaries through Transdisciplinarity

FOCUS

Case Studies in CSM's MBA Programme Spanning Classroom Boundaries

REPORT

CAGS and CSM - A Research Collaboration Success Story

REPORT

CSM Goes to Nuremberg

REPORT

Crossing Boundaries of Corporate Sustainability

REPORT

Spanning Boundaries for Alternative Aviation Fuels

REPORT

Sustainability Management Training for Change Agents from the Global South

REPORT

Crossing Boundaries to a New Frontier with the SLF and INaMi



LEUPHANA
UNIVERSITÄT LÜNEBURG

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EDITORIAL

CSM as a Catalyst for Spanning Boundaries 3

FOCUS

Spanning Sustainability Management Boundaries through Transdisciplinarity 4

FOCUS

Case Studies in CSM's MBA Programme Spanning Classroom Boundaries 6

REPORT

CAGS and CSM - A Research Collaboration Success Story 8

REPORT

CSM Goes to Nuremburg 9

REPORT

The International Corporate Sustainability Barometer Project - Crossing Boundaries of Corporate Sustainability 10

REPORT

Spanning Boundaries for Alternative Aviation Fuels 11

REPORT

Sustainability Management Training for Change Agents from the Global South (with Special Interview) 12

REPORT

Crossing Boundaries to a New Frontier with SLF and INaMi 14

SHORT REPORT

Infernum's 10th Anniversary - CSM as Partner from the Start 15

SHORT REPORT

oikos Lüneburg – Change agents on Campus 15

SUSTAINABILITY NEWS

16

RECENT PUBLICATIONS

18

The Centre for Sustainability Management (CSM) is an international competence centre of Sustainability Management at the Leuphana Universität Lüneburg. It is headed by Prof. Dr. Stefan Schaltegger and currently employs 30 researchers trained in environmental sciences, business management and economics.

CSM conducts theoretical, transdisciplinary and practice-oriented research projects. It offers the first world wide distance learning MBA in Sustainability Management and is involved in several national and international education programmes. Furthermore, CSM organises knowledge and know-how transfer in corporate sustainability management.

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CSM as a Catalyst for Spanning Boundaries

At its core, sustainability management spans conventional boundaries by integrating economic, environmental and social perspectives and by constantly delivering new breakthroughs in management research and practice. Such integration cannot be taken for granted, but it has to be actively created. The Centre for Sustainability Management (CSM) encourages boundary spanning research and practice in the continual pursuit of corporate sustainability management.

In all its facets, sustainable development has been a boundary spanning concept for the last 300 years. Looking back at Hans Carl von Carlowitz's publication, *Sylvicultura Oeconomica* in 1713, his notion of sustainable forestry has spanned physical and temporal boundaries. In more contemporary political and scientific understandings of sustainability, countless actors have continued to step over national, cognitive, and temporal boundaries by pursuing the goals of inter- and intragenerational equity, social justice and ecological sustainability.

However, many boundary spanning activities can hardly be labelled as sustainable. From excessive automobile and air travel to the international transportation of goods around the world, globalization comes with its pluses (value creation) and minuses (environmental and social burdens). In order to deliver added value while minimising negative impacts, sustainability management continually aims at encouraging "out of the box" thinking, while leaving the ivory tower for practice-oriented solutions and spanning its own boundaries with transdisciplinary approaches.

This newsletter presents a variety of boundary-spanning approaches that the Centre for Sustainability Management has embarked upon recently. Several emerging keywords in this boundary-spanning edition include "new frontier", "pioneering", "application-oriented", "cross-sector", "interdisciplinary", and most recently, "transdisciplinarity".

A definition of transdisciplinarity and its role in future sustainability management research and practice

are provided on the following pages (pages 4 & 5). While transdisciplinarity has been mostly portrayed as a knowledge-building process within the confines of academia, it is universally applicable in corporate practice as well. Through cross-functional collaboration and the inclusion of external stakeholders, more sustainable solutions can flourish. In addition, transdisciplinary practices call for cross-sector participation from various industry practitioners and societal actors.

One of the MBA 'Sustainability Management' programme's outstanding features is the constant spanning of classroom boundaries through various teaching and learning formats. These formats include student-practitioner workshops dealing with "real life" company cases (pages 6 & 7). More than ten real life cases have been organised with partners of all sizes and in various industry sectors.

The importance of spanning researchers' boundaries has been highlighted in the subsequent two reports. First, an ongoing exchange of ideas and personnel (including Professor Roger Burritt and myself) has become a hallmark between the Centre for Accounting, Governance and Sustainability (CAGS) and CSM (page 8). Second, Professor Marcus Beckmann is spanning his boundaries, moving from CSM in Lüneburg to establishing CSM Nuremberg at the Friedrich-Alexander University of Erlangen-Nuremberg (page 9).

The remaining reports provide additional testimony how sustainability management has spanned boundaries between theory and practice around the world.



We hope that this newsletter inspires readers to continuously span their own boundaries in the collective effort towards sustainable development.

Prof. Dr. Stefan Schaltegger

Spanning Sustainability Management Boundaries through Transdisciplinarity

It is widely acknowledged that no single actor can 'win the race against unsustainability'. Cooperation is necessary to tap diverse bodies of knowledge, bundle resources, include various parties, and thus ultimately create more sustainable and socially robust solutions. Transdisciplinarity in research offers a way forward.

Complexity and specialisation

Corporate sustainability as a contribution to sustainable development is a complex concept dealing with a multitude of more or (often) less specified sustainability issues in the organisation and beyond, including along the entire value chain and across various dimensions (economic, social, ecological). The response of most sciences to tackle the complexities of unsustainability challenges is specialisation. Even in relatively well-defined sustainability areas such as climate

marketing), professions (e.g. CSR manager, EHS manager, sustainability auditor) and sustainability management tools (e.g. sustainability report, fair trade labels, eco-indicators).

The increasing specialisation in research and practice is in line with Descartes' approach to analyse complex phenomena by first splitting the problem into sub-problems and aspects and then investigating them separately in greater detail. However, the very benefits of specialisation create the corresponding challenge of

While various separate approaches have been developed in management research to either increase interaction regarding disciplines (e.g. interdisciplinary research projects) or sectors (e.g. practice-oriented research, engaged scholarship, action research), one of the most ambitious endeavours for creating truly participative research processes has developed in the emerging field of sustainability science under the notion of 'transdisciplinary research' (Lang et al., 2012). Transdisciplinary research is understood as research method which combines interdisciplinarity and cross-sectoral participation (collaboration with other societal actors and practitioners) in order to become truly participative or even inclusive. In doing so, transdisciplinarity guarantees that all relevant knowledge is recognized in the process (particularly not limited to academic knowledge), it is worked on solution with a real potential of transforming practice and due to broad participation of different societal groups, solutions become more socially robust.

While transdisciplinarity has been described as an academic research process so far, it is by no means limited to academia. Rather, transdisciplinarity can also enrich corporate practice. It is the same problems within corporations that so often lead to unsustainable solutions. Only cross-disciplinary collaboration (e.g. through Sustainability Committees, interdisciplinary R&D or quality teams) and wider participation of external stakeholders (e.g. joint research projects with universities, dialogue with environmental and other pressure groups) are corporations more likely to develop sustainable solutions (Figure 2).

An example of the food industry

Given a specific management challenge in the food industry, such as to decide on which agricultural para-

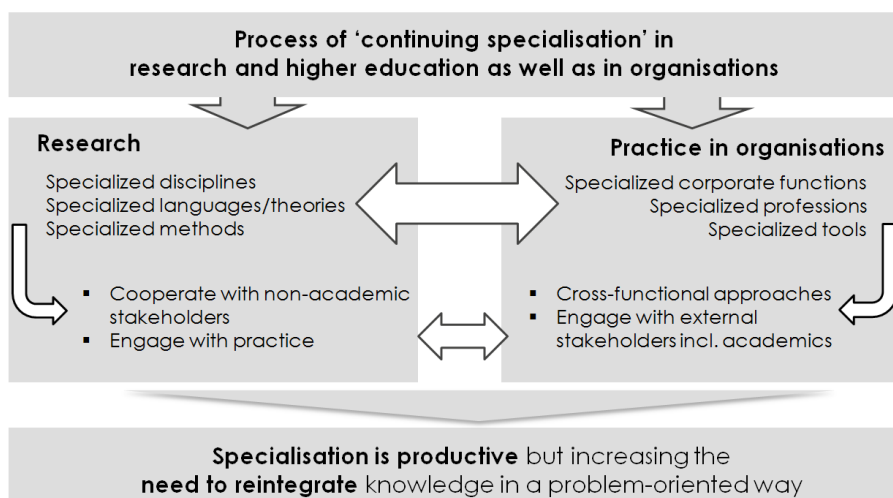


Figure 1: Sustainable solutions require a reintegration of specialized disciplines

change, a wide range of disciplines and sub-disciplines investigate ever more detailed aspects of the phenomenon of unsustainability. This specialisation trend is also reflected in the emergence of new and specialised sustainability sub-disciplines (e.g. sustainability management as a sub-discipline of business administration), specialised concepts and methods (e.g. LCA) as well as scientific languages and theories (Figure 1).

An equivalent development can be observed on the organisational level of the business firm with an increasing specialisation of organisational functions (e.g. carbon accounting, stakeholder dialogue management, green

reintegrating the scattered and often poorly compatible partial knowledge. In particular, disciplinary and functional specialisation fails to create a sufficient understanding of system dynamics, interlinkages or overarching solutions.

Towards transdisciplinarity

It is widely acknowledged that no single actor can 'win the race against unsustainability' - cooperation is necessary to tap diverse bodies of knowledge, bundle resources, give voice to various parties, and thus ultimately create more sustainable and socially robust solutions.

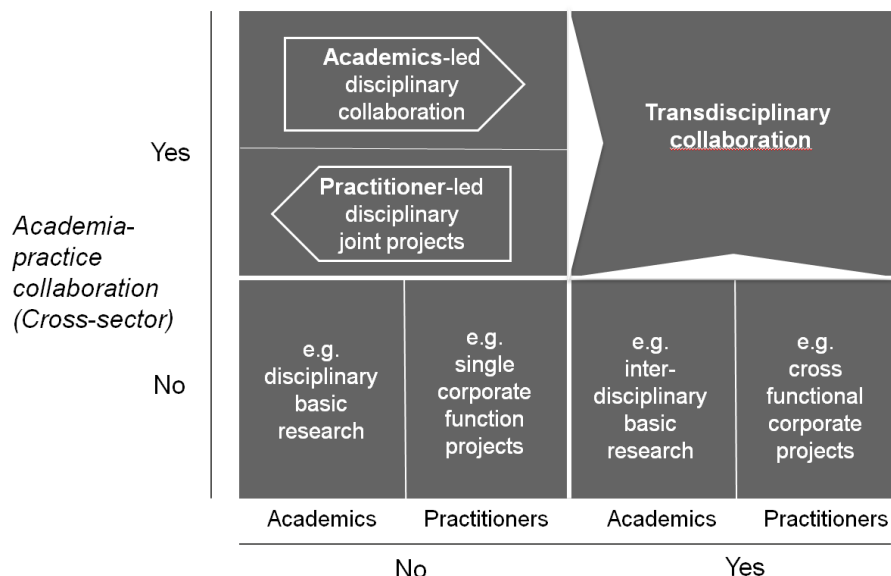


Figure 2: Transdisciplinarity as combined interdisciplinary and academia-practice collaboration

digm (organic agriculture, integrated production, conventional, genetically modified plants, etc.) to base production and products, the scientific research process for finding sustainable solutions is a challenging one. Taking a financial and narrow food security perspective, this may favour genetically modified (GM) plants based on the proponents' arguments of increased crop productivity (at least in the short term) and its related positive social impact in the light of increasing world population.

However, taking other disciplinary perspectives on board, totally different answers may appear. Agricultural studies would unearth questions of biodiversity, soil and ground water impacts (by pesticides applied to GM plants engineered to resist that same pesticide), and show the negative relative effects compared to other agricultural paradigms such as integrated or organic agriculture. Research in medical and health sciences can investigate variations in food nutrition values of GM foods and discuss scientific evidence about health

risks. Insight from food economics show that the problem of world hunger is mainly linked to food distribution not food production.

Beyond this interdisciplinary integration of knowledge, truly transdisciplinary practices require also cross-sector participation, i.e. knowledge (or rather experiences) from various practitioners and societal actors. For example, lobbying organisations and professional associations, (critical) consumers, and environmental and other pressure groups could collectively contribute their voices and help to develop a joint answer to the problem. Overall, such a participative process is cumbersome and never satisfies everyone to the same degree all the time, but it also yields high potential benefits, especially the development of a more sustainable and practicable solution that is also socially robust.

*Prof. Dr. Stefan Schaltegger,
Prof. Dr. Markus Beckmann and
Dr. Erik G. Hansen*

Research project:

"Transdisciplinarity in Corporate Sustainability"

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Schaltegger, S., Beckmann, M., & Hansen, E. G. (2011): Transdisciplinarity in Corporate Sustainability. *Business Strategy and the Environment*, 20(5), 348–350.

Schaltegger, S., Beckmann, M., & Hansen, E. G. (forthcoming 2013): Transdisciplinarity in corporate sustainability. Mapping the field. *Business Strategy and the Environment*.

Case Studies in CSM's MBA Programme Spanning Classroom Boundaries

Spanning boundaries proves to be a permanent task for the MBA Programme in Sustainability Management. With a diverse group of students with various educational and professional backgrounds, the MBA Programme uses various teaching and learning formats to break through previous knowledge barriers. One of these formats is through case study seminars.

In response to an increasingly perceived lack of systematically qualified sustainability management experts, the MBA Sustainability Management of the Centre for Sustainability Management (CSM) at Leuphana University in Lüneburg enrolled its first students in 2003.



As the worldwide first MBA fully dedicated to sustainability management, the programme deals with a broad set of sustainability challenges and solutions primarily from a management perspective. The MBA aspires to support sustainable development through educating change agents in business and society. The ultimate educational goal of fostering "change agents for sustainability" refers to the cultivation of a complex and extremely demanding competence profile. Students not only acquire expert knowledge in the fields of general and sustainability management, but they also attain comprehensive soft skills and key competencies to convince, inspire and take action in order to shape companies and societies in a sustainable way.

The two-year part-time or one year full-time continuous education programme is designed with a modern blended learning approach, combining a multimedia-based e-learning platform with printed course materials and on-campus seminars. To be accepted for the programme, students must have at least two years of professional work experience. On average, past and current students have about 9–10 years of working experience.

The didactical principles refer to application-orientated, self-organised learning with intensive tutorial support, collaboration and interdisciplinarity at highest academic level. The entire MBA programme is designed to bringing together a strong theoretical basis in the field of sustainability management with entrepreneurial spirit and practical implementation approaches.

Spanning boundaries proves to be a permanent task for the MBA programme in Sustainability Management. Due to the diverse educational and professional biographies of the students, different cultural backgrounds and heterogeneous levels of experiences, building bridges and overcoming supposed contradictions is both an educational challenge and an important key competency for sustainability managers. To address students' diversity and link theory with practice, the MBA programme uses various teaching and learning formats. One of these formats is through real life cases (company-internal workshops) and case study seminars.

Case study trainings – revealing and spanning boundaries between theory and practice

The first reason to employ real life cases and case study trainings as boundary spanning learning formats is the students' proximity to practice. Either as live situations or as vividly written, acoustic and pictorial descriptions of real life management challenges, case studies have the capacity to intensively and immediately involve students as imagined protagonists into concrete problem-solving processes. However, confronting the students with a "detective story" alone does not yet span any boundaries between theory and practice. Therefore, studying and applying theories and concepts are considered essential preconditions for the case study teaching process at the CSM. For this reason, we primarily apply case stu-

Real life cases in the MBA Sustainability Management

In a one week company-internal workshop, MBA students in groups of 5-6 persons develop solutions for real life problems from our practice partners. The students stay the whole week at company premises and are in close contact with a 'topic sponsor' (German: "Themenpate") and various employees.

At the end of the week the participants present their results to a jury of company representatives and external experts.

Until now, 11 real life cases have been organised with partners of all size and industry sectors, among them BASF, BIONADE, EWE, IKEA, Vaillant, Lufthansa, memo, and Dräxlmaier.

The topics are as diverse as the companies themselves. Examples include sustainability strategies, communication concepts for corporate sustainability, tools for carbon footprinting, and key performance indicators for energy management.

dies in the advanced stage of the programme, bringing together acquired theoretical knowledge, methodological competencies, and soft skills with the professional experience of the students. As in typical real life projects, students work in interdisciplinary teams to solve practical sustainability problems of a company or any other type of organisation.

Another advantage of case study teaching is that it provides the freedom of an artificial learning space that encourages students to engage in creative, innovative 'out of the box' problem-solving without losing sight of the practical relevance and applicability of the developed solutions. For professional students, this freedom proves to be of exceptional value as it offers a rare opportunity to



veer off conventional paths and promote experimentation. A jury with our practice partners assesses the student presentation and discusses performance, whereas a written report is evaluated by CSM professors and lecturers. As a result, students receive an unvarnished feedback and become aware of boundaries between theory and practice or between different industry sectors. Additionally, jury members exchange their opinions and assessment criteria and therefore often exceed the scope of their particular background.

The capacity of case studies to span boundaries between theory and practice is not restricted to 'mere' theory and concept applications. Besides real life cases, in which practitioners, students and researchers come together, the CSM has developed written case studies in cooperation with regional business partners. In this process practitioners are intensively involved in the research and writing process about their 'real life' management challenges. As our local partners are curious to hear the results, some representati-

ves also take part in on campus case study seminars at in Lüneburg. Thus, a three-fold knowledge transfer and learning process between professionally experienced students, practitioners and academia is induced.

Conclusion

The MBA in Sustainability Management provides a boundary spanning approach embedded in a diverse set of teaching methods. On the one hand, it places emphasis on concept-based solutions of practical case problems. On the other hand, it is embedded in a set of various learning and teaching methods. This enables to benefit from the strength of case studies as a highly practice- and application-oriented format without losing sight of the importance to impart theoretical and conceptual knowledge beyond the single case. In this way the transdisciplinary approach of case study teaching in the MBA Sustainability Management enables mutual learning of change agents for sustainability.

Dr. Charlotte Hesselbarth and Sabine Mirkovic

Further Information:

The MBA in Sustainability Management is designed for individuals in business and society who would like to advance their knowledge and expertise in the field of sustainable development and are seeking greater responsibility in their organisations.

For further information, please visit the MBA website:

www.sustainament.de or write to: info@sustainament.de

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CAGS and CSM – A Research Collaboration Success Story

The Centre for Accounting, Governance and Sustainability (CAGS) and CSM are bound by a long term linkage between two professors who direct the centres. The links are not only of two individual directors, but also of the first class research staff and students within. In particular, the future development of research in sustainability management and accounting is being encouraged through dynamic researcher exchange.

The Centre for Accounting, Governance and Sustainability (CAGS) at the University of South Australia in Adelaide, Australia and the Center for Sustainability Management (CSM) at Leuphana University Lüneburg in Germany are inextricably bound. They are bound by a long term linkage between two professors who direct the Centres: one a researcher in environmental and sustainability accounting, the other with a broader focus on scholarship in environmental and sustainability management. Professor Roger Burritt of CAGS and Professor Dr. Stefan Schaltegger of CSM have been conducting research together for over fifteen years, produced a large number of high quality journal articles, research books, presentations and conferences and workshops throughout the world. They jointly contributed towards development of the Environmental and Sustainability Accounting Network (EMAN) with a mission to contribute to the goals of sustainable development by building a network of inter- and transdisciplinary individuals and organisations, who are committed and competent to span the bounds of business, governments, and other organisations.

Most recently, these exchanges involved Professor Schaltegger being hosted by CAGS. He was based in Australia between July 2011 and July 2012, spending time at several universities, engaging with the academic community staff and doctoral students, presenting papers, and developing academic contacts and ideas for future collaboration and publication. His visit was enormously appreciated by all who had the opportunity to meet and interact. A lasting legacy has stemmed from his visit. The two-way relationship was extended in September and October, 2012 when Professor Burritt was hosted by CSM. There was never an idle moment as involvement proceeded with research into ongoing European Union Funded biofuels research and

the opportunity to meet also with a co-researcher, Professor Rob Bailis from Yale University, to engage with mentoring PhD students, to travel to Wales for a workshop presentation at the British Academy of Management, and a second conference presentation during EMAN, held this year in Helsinki. The potential for future publications is a constant talking point, with special issues of journals, books, conferences always to the fore.

However, the links are not only of two individual directors but of two Centres containing and building first class research staff and students. In particular, the future development of research and researchers is being encouraged through researcher exchange. Dr. Dimitar Zvezdov from CSM visited CAGS in March 2012 while Dr. Joanne Tingey-Holyoak from CAGS was a guest at CSM in May, 2012. Exchange of two early career researchers sets the scene for future engagement and ongoing joint interest in transdisciplinary research into sustainability management and accounting.

The two Centres bring together a focus on research and pragmatic tensions across the two countries and beyond. Broader research perspectives are incorporated as well in projects such as Environmental Management Accounting in countries such as Thailand, the Philippines, Vietnam and Indonesia (Herzig, C., Viere, T., Schaltegger, S. and Burritt, R.L. (2012) *Environmental Management Accounting*. Case studies in South-East Asian companies, Routledge: London and New York, pp. 313); the importance of cross-country supply chain accounting systems (Burritt, R.L., Schaltegger, S., Bennett, M., Pohjola, T. and Csutora, M. (Eds.) (2011) *Environmental Management Accounting and Supply Chain Management*, Eco-Efficiency in Industry and Science Series, Springer: Dordrecht, Heidelberg, London, New York, Vol. 27, 1st Edition, pp. 376); accounting for sustainable biomass (Burritt,

R.L. and Schaltegger, S. (2012) (Eds.) *Sustainability Accounting, Management and Policy Journal Special Issue Sustainability Accounting for the Industrial Use of Biomass*, available online), and much more.

Germany offers high technology, innovation, a strong manufacturing base resisting the rise of Chinese competition. Australia offers agri-business, minerals and mining in the primary sector relying on Chinese success and services in education and finance. The coming together of two Centres in Europe and Australia, one with a focus on entrepreneurial sustainability management, corporate social responsibility and social entrepreneurship, the other on accounting and accountability for environmental and social impacts, with China and South East Asia as a catalyst in between provides for an exciting future agenda and ongoing collegiality with impact.

Prof. Dr. Roger Burritt

Further Information:

The Centre for Accounting, Governance and Sustainability (CAGS) can be located at the University of South Australia in Adelaide, South Australia. It was founded in 2007 as a learning and research centre on issues related to accounting and reporting, sustainability accounting, and governance.

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CSM goes to Nuremberg

After almost three years at CSM Lüneburg, Professor Dr. Markus Beckmann has accepted a position as full professor for Corporate Sustainability Management at Friedrich-Alexander University of Erlangen-Nuremberg (FAU). As the first professor to hold this newly created position in Nuremberg, Prof. Beckmann has the privilege to build up the field of Corporate Sustainability Management in teaching and research in an excitingly new academic environment.

Markus Beckmann, Assistant Professor for Social Entrepreneurship, is spanning boundaries from Lüneburg to Nuremberg, Bavaria. He has left the Centre for Sustainability Management (CSM) and Leuphana University to accept a position as full professor for Corporate Sustainability Management at the Friedrich-Alexander University of Erlangen-Nuremberg.

Markus Beckmann joined the Centre for Sustainability Management (CSM) at Leuphana University as Assistant Professor for Social Entrepreneurship in November 2009, thereby underlying Leuphana's role as boundary-spanning pioneers in academia: it was the first German public university ever to create a professorship for social entrepreneurship.

During his time at Leuphana University, Markus used this unique opportunity to advance the field of social entrepreneurship, both in research and teaching. On top of giving interdisciplinary seminars on social entrepreneurship, Markus also headed the Social Change Hub (SCHub; German for "push forward, give momentum").

In a sense, SCHub is a platform for boundary spanning. It encourages and supports student-led social or ecological ventures and connects them with practitioners, academics, and fellow students. SCHub's key premise is to create an open environment where students can learn and experiment how to change their 'world' for the better. To this end, SCHub offers creativity and feedback workshops, experience reports by successful social entrepreneurs, real-life case studies with social entrepreneurs as well as tailor-made coaching and consulting for all student projects and ventures.

The latest approach that SCHub has developed to span boundaries between student projects, faculty, and practitioners is the 'SCHub Camp'. During the summer term, student projects could present a tricky situation or innovative idea they wan-

ted to work on in their ecological, cultural, or social initiatives. In July, Leuphana's student body decided which teams should join the SCHub Camp. In October, the SCHub Camp brought together the five winning teams (Arbeiterkind, Lünebohne, lunatic, Motiv and Usedful) during a three-day coaching camp.

In peer-group coaching sessions, students spanned boundaries between their respective projects. In addition, fourteen experienced practitioners joined them as outside coaches to share their knowledge in workshops tailored to the students' needs. Finally, the SCHub coordinators (Markus Beckmann and Anica Zeyen) shared the academic perspective, moderated the entire process, and captured key lessons.

For these new and interactive approaches to teaching, SCHub drew wide attention outside the CSM boundaries. It was awarded as "Selected Landmark of Ideas 2012" in the nation-wide competition entitled "Germany – Land of Ideas". Additionally, Markus Beckmann and his colleague Anica Zeyen received the Leuphana Teaching Award 2011, the Leuphana Knowledge Transfer Award 2012 as well as ample press coverage.

In his research, Markus also engaged in boundary-spanning with other disciplines and institutions. In a joint interdisciplinary research project with political science researchers from Jacobs University, he examined underlying processes of social entrepreneurship in Germany as well as at its role for society. This research project was part of a wider research network funded by the Mercator Foundation.

After almost three years at CSM, Markus has now accepted a position as full professor for Corporate Sustainability Management at Friedrich-Alexander University of Erlangen-Nuremberg (FAU). As of November 1st, 2012, he is a faculty member of the School of Business and Economics. As the first professor to hold this ne-

wly created position in Nuremberg, Markus has the privilege to build up the field of Corporate Sustainability Management in teaching and research in an exciting academic environment. Needless to say, he is extremely happy to have benefited from the rich experience and valuable knowledge that his colleagues at CSM have shared with him over the past years. Together with Anica, he will draw on the teaching experiences gained at Leuphana as well as incorporate teaching know-how from fellow CSM staff.

While Anica and Markus will cross the organizational and geographic boundaries between Leuphana and FAU, their move to CSM Nuremberg does not mean that they will no longer be in contact with CSM Lüneburg. On the contrary, Markus will continue to teach in CSM's MBA in Sustainability Management. Future joint research projects are already in preparation. And for the time being, Markus and Anica will continue to direct and assist the SCHub activities at Leuphana University. CSM goes to Nuremberg, and thus opens a new chapter for spanning boundaries.

*Anica Zeyen and
Prof. Dr. Markus Beckmann*

Further Information:

Professor Dr. Markus Beckmann accepted the Chair for Corporate Sustainability Management (CSM) at the Friedrich-Alexander University Erlangen-Nuremberg on November 1st, 2012. He and his esteemed colleague, Mrs. Anica Zeyen, can be contacted at the addresses below.

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The International Corporate Sustainability Barometer Project – Crossing Boundaries of Corporate Sustainability

For large companies all over the world, sustainable development has grown in importance during the last quarter of a century. More precisely, corporate responses towards sustainability have increasingly emerged after the release of the Brundlandt report in 1987. However, it remains uncertain how the relevance of corporate sustainability varies from country to country. Thus, the CSM expanded its continuous survey on corporate sustainability practice to the international stage.

Since 2002, CSM has surveyed sustainability management practices of large German companies, with four recurring surveys in 2002, 2006, 2010 and 2012. To address the knowledge gap on international differences in corporate practice with regard to sustainability management, the 2012 survey crosses the German boundaries. The survey entitled "International Corporate Sustainability Barometer" (ICSB) was realised in collaboration with 10 international partner-institutions. Since an enormous variety in

tation of sustainability management. Second, it does not only compare two countries, but it was successfully conducted in four different economically developed regions comprising 11 countries (see Table 1).

The survey began in February, 2012, which was based on an online questionnaire. By the end of July, 2012, 468 companies submitted valuable results which correspond to a remarkable response rate of 21,6% for the international project. In September 2012, initial findings were discussed by the international partners at the EMAN conference in Helsinki, Finland.

While some issues appear to be relatively homogenous, the findings also reveal substantial differences with regard to several other aspects between the different countries and global regions. For example, reputation enhancement, employee motivation, and increased efficiency compared to cost reduction and revenue increase are the most frequently expected impacts of sustainability management in all countries. Contrasting to this rather homogenous picture, Figure 1 indicates that the integration of sustainability issues in the companies' core businesses is relatively widespread in Europe, which is only true for about half of the companies in Australia, East-Asia and North America are found between these two outlying positions.

In 2013, additional results will be published in a practitioner-oriented study and as a detailed edited volume

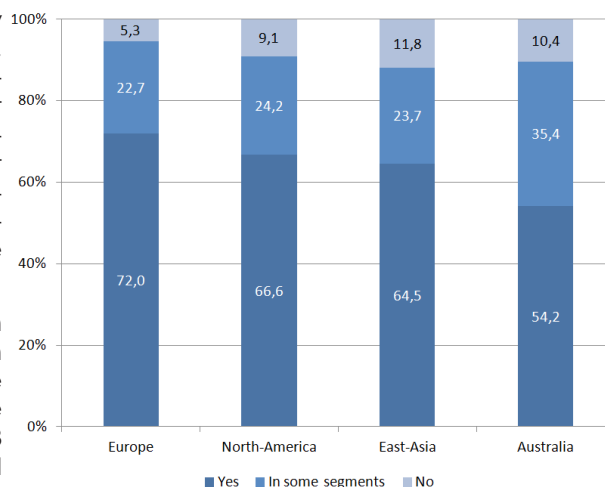


Figure 1: Integration of sustainability management in the core business by world regions

including the key findings for each country. Thereafter, country-specific analyses as well as focused comparisons between distinct countries are planned.

Dorli Harms and Jacob Hoerisch

Research Project:

"The International Corporate Sustainability Barometer"

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	Japan
North America	South Korea
	USA

Table 1: Participating countries by global region

bilateral studies comparing specific aspects of sustainability management exist, it was deemed necessary to widen the scope of knowledge on what corporate sustainability encompasses. Therefore, the ICSB advanced previous surveys according to two dimensions: First, the project does not solely deal with one isolated aspect of sustainability management, but it focuses on the intentions, the integration and the implemen-

Spanning Boundaries for Alternative Aviation Fuels

Biomass production for energy purposes has risen considerably in recent years. The biggest growth in this area has been in the production of liquid biofuels for the transportation sector using agricultural crops as an alternative feedstock to crude oil.

The largest amount of biofuel is produced from either ethanol (based on sugar or starch based crops) or biodiesel (based on oil-bearing crops). From this development, agricultural production has crossed the boundary from mainly producing food to a raw material for energy production. However, the large expansion of energy crops, induced by growing demand and supported by new energy and environmental policies, is not without problems. It generates increasing competition for natural resources, notably land and water, and it can also cause negative social (e.g. "land grabbing" by investors) and environmental impacts.

The boundary breaking nature of biofuel production needs to be addressed by boundary spanning research. The "Platform for Alternative Aviation Fuels" explores alternatives to conventional biofuel production by researching innovative and more sustainable concepts for plant oil production drawing on sustainable land use and management. Thereby, the Platform crosses the borders of institutes, countries, climatic regions, cultures and scientific disciplines. Ultimately, it bridges the gap between science and the business of biofuels.

Interdisciplinary research in several institutes, universities and countries

To bridge the gap between science and business, knowledge in different disciplines is needed, such as plant biology, biodiversity, carbon storage, agriculture, sustainability, business models, etc. Prof. Dr. Stefan Schaltegger directs the platform with the CSM team the fields of sustainability measurement, management and business models of plant oil production. Prof. Dr. Alexandra Klein covers with her team the effects of alternative energy crops on the environment. Both professors coordinate an interdisciplinary team with backgrounds in multiple disciplines, such as agribusiness, economics, political sciences, ecology and wildlife biology.

The team is not only based in Germany. Internationally, the research

project is supported by Professor Dr. Roger Burritt (South Australia) and Professor Dr. Robert Bailis (USA), whose research interests focus on sustainability, resource use, and environmental change in the developing world, supports the research team.

As boundaries are crossed, challenges occur. Cultural differences not only occur between researchers from different geographical and disciplinary backgrounds. Differences in problem solving, application of scientific methods as well as distinct ways of communication challenge interdisciplinary research on a daily basis. Accepting these challenges, many fruitful discussions and sometimes unexpected results arise occasionally.

Concepts generating ecological, economical as well as social benefits

Acknowledging the requirements of sustainable agriculture, two concepts for different climatic zones are particularly investigated:

1. Double cropping systems with annual oil plants in temperate regions, i.e. the use of existing agricultural land in fallow periods between two main crops, or direct mixing of main crops and oil-bearing plants;
2. Silvopastoral systems with perennial oil plants in tropical and subtropical regions, i.e. the farming of oil-bearing trees in existing pastures in Brazil providing complementary benefits of enhanced biodiversity, ecosystem services and smallholder integration.

Both concepts follow the main principle to improve the total crop yield on land that is already agriculturally used, while avoiding the often criticised sustainability issues of biofuel resulting from direct land-use change.

Transdisciplinarity – acknowledging farmers' and business' needs

Transdisciplinarity implies that the precise nature of a problem to be solved is not predetermined and needs to be defined cooperatively by actors from science and business practice. The scientific part of the project focuses on alternative pathways for

sustainable plant oil production, and the practical part implements these projects into a real life context. Involving local actors into the research is essential to improve the sustainability of plant oil production in the long term. Thus, oil millers, farmers associations, and local farmers are involved in the research in Germany as well as (smallholder) farmers, NGOs, plantation owners and civil society in Brazil. Language, culture and different perceptions of sustainability are only few of the challenges that need to be overcome. These boundaries can be spanned by choosing transdisciplinary, community-based, interactive, or participatory research approaches.

Tina Hildebrandt and Jan Wreesmann

Project:

"Platform for Sustainable Aviation Fuels"

Cooperation partners

Prof. Dr. Alexandra Klein (Ecosystem Functions, Institute of Ecology)

Prof. Dr. Roger Burritt (School of Commerce, University of South Australia)

Prof. Dr. Robert Bailis (School of Forestry and Environmental Studies, Yale University)

Funding

The European Regional Development Fund via Innovation-Incubator

Further information:

www.leuphana.de/inkubator/bi-okerosin

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Sustainability Management Training for Change Agents from the Global South

Since 2007, the Centre for Sustainability Management is training future leaders and decision makers from the Global South in the area of sustainability management. Involved as specialised partner in the International Leadership Training (ILT) Sustainability Management, as part of the Human Capacity Building portfolio of the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), the CSM has promoted competencies of more than 70 international participants to present day.

As part of the ILT programme, the CSM develops and conducts a 3 month part-time online course and a 2 ½ month attendance phase in Lüneburg, wherein the participants gain a comprehensive view and knowledge on sustainability management. In addition to this technical training by the CSM, a German language course and a five month internship in an organisation in Germany have to be completed by each participant. The ILT aims at professionals and junior executives from private companies, public institutions, and non-governmental organisations who are delegated by their employing institutions. Currently, seventeen participants are enrolled, mainly from Sub-Saharan Africa as well as Central- and Southeast Asia.

and Europe as well as from different countries of the Global South.

A core element of the International Leadership Training is the transfer project, aiming at the advancement of the participant's skills to transfer knowledge and experience through a tailor made project. The project complies with the requirements of the sending organisations (the participant's employer) and deals with a concrete sustainability management topic. The first idea of the project and the problem that has to be solved are identified during an on the job e-learning course in the home countries. Supported throughout the entire project cycle by CSM-coaches, the participants further specify and comprehensively plan their projects

Many projects aim to integrate and pass on the acquired and extended competences, acting as a multiplier of sustainability management. Following this approach, some projects tackle challenges where a lack of knowledge can cause severe threats to the local population.

For example, Ms. Salawu from Lagos, Nigeria is project manager at the local non-governmental organisation 'Friends of the Environment'. During the ILT, she developed a comprehensive awareness-raising programme to address the main cause of regular flooding events in the slums of the city. Due to improper waste management and disposal, the drains clog with garbage and lose their functions to quickly drain the water during heavy rain periods. The consequences are extensive damage to people's homes and frequent outbreaks of diseases like cholera. With her project, Ms. Salawu addresses the roots of the problem: on the one hand the lack of knowledge in the population for the relationship between waste management and flooding and on the other hand the insufficient local waste authority's micro-management of waste disposal.

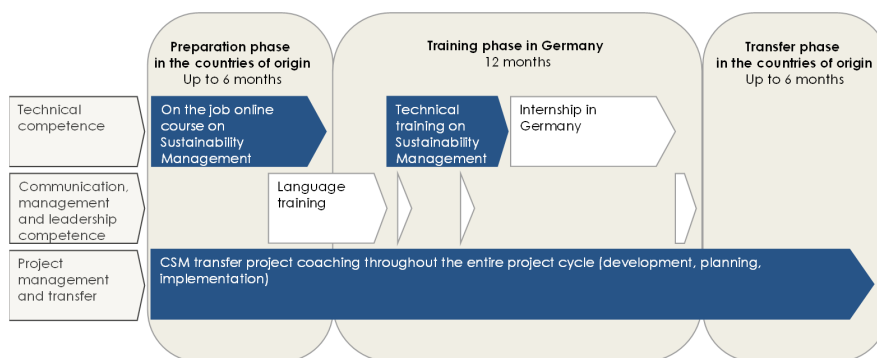


Figure 1: The CSM's role during the ILT is highlighted in blue color

The ILT does not only foster the knowledge of theoretical concepts on sustainability management and sustainable development but also promotes individual empowerment. During the seminars, field trips and interactive workshops, the focus is placed on the transfer of the content to practical cases in the countries of origin and the participants are actively involved as experts by the lecturers. Due to the very heterogeneous learning groups, the participants can benefit from mutual exchange and expand their horizons by experiencing leading practice from Germany

in Germany to lay the foundation for a successful implementation back home.

With the help of their project, the participants seek to overcome existing unsustainable practices in their countries of origin. The spectrum of projects is broad, ranging from a Vietnamese handbook about managing energy efficiencies in everyday life to the development of methods for the production and market creation of organic fertilizer in rural Nigeria or a training programme for young entrepreneurs to create business cases for sustainability in South Africa.

All participants are committed to implement their ambitious projects in close contact and with virtual support by their CSM-tutors, who accompany the transfer process from an external perspective until May 2013. Equipped with their new competences and experiences, these change agents shall contribute to sustainable development within their organisations and foster the integration of social, ecological and economical goals to achieve a sustainable development in the economy and society of their countries of origin.

Sebastian Ross & Katja Görtz

Spanning Boundaries through Training – An Interview with Current ILT Participant

In a short interview with current ILT-participant, Mr. Toyin Oshaniwa provides his individual perspective on the challenges of sustainable development in emerging economies and the importance of spanning boundaries through programmes, such as the International Leadership Training (ILT). Mr. Oshaniwa lives in Lagos, Nigeria, where he is founder and project director of the NGO Nature Cares.

Q: Toyin, could you describe the current situation in Nigeria with regard to sustainable development?

A: The concept of sustainability has become a driving force for national development in Nigeria by focusing more on understanding and mainstreaming environmental sustainability in national challenges such as electricity and energy demand, water demand, infrastructural development and good governance. In every debate, seminar, training and summit I have attended in my home country, the term 'sustainability' has been used in so many diverse ways without fully understanding and integrating the basic pillars of sustainability. However, this appears to be changing over time. Recent examples of events and meetings on the subject of sustainability in Nigeria include: Promoting Energy Efficiency for National Development and Environmental Sustainability, Sustainable Sanitation System for Lagos State Economy Growth and the introduction of "Environmental Sustainability" by the Central Bank of Nigeria (CBN). The latter event organised by the CBN was a move that aims at preventing loans to businesses that destroy ecosystems, including oil companies not meeting environmental standards. The new leading principle aims at raising awareness for environmental protection, social well-being and economic prosperity.

Q: How have you been able to span your own personal boundaries through the ILT programme over the past year?

A: The GIZ International Leadership Training (ILT) Fellowship on Sustainability Management gave me a broad and comprehensive view on the concept of sustainability as related to global challenges. As a social developer in the NGO sector focusing more on the role of environmental

education in national development, the ILT has enlarged my professional work life boundaries with information and promising practices of mainstreaming sustainability management through collaboration between NGOs, businesses, and governments. One of the biggest challenges facing emerging markets, such as Nigeria, is how to meet the needs of the present without risking our childrens' future. The learning process through ILT has provided me a good understanding of sustainability in many ways. First, it has defined the goals towards sustainable development. Second, it has stressed that sustainability is the integration of social, ecological and economic performance to attain sustainable development, thus achieving the three pillars of sustainability in unison. Indeed, the ILT is a spanning boundary tool and platform bringing together diverse professionals from various fields, cultures, nations and continents to learn and share knowledge for a sustainable future.

Q: As a change agent for sustainable development, how will you help others span their own boundaries and increase their understanding of sustainability through your transfer project and beyond?

A: The responsibility of a change agent is like going into the battle field with a common or new strategy that has been neglected or never embraced. My greatest passion has always been the promotion of environmental education and education for sustainable development, an education that is inclusive and transformative, bringing about new values in society, creativity, innovation, employment, economic growth, and respect for mother nature and the environment. Hence the most valuable key in attaining sustainability is "education", which is the foundation of my transfer project. Thus education is promoted through sustainability training of the

trainers in schools, social developers, government officials and small enterprise owner-managers. In addition, I am currently compiling a sustainability lexicon to serve as a working handbook for the basic understanding of terms and definitions of issues related to sustainability and sustainable development. In addition, this book will include promising best practice examples in various developmental areas and industry sectors.

Sebastian Ross and Toyin Oshaniwa

Education Project:

"International Leadership Training"

Project Partners:

Centre for Sustainability Management, Leuphana University Lüneburg

Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

Researchers Involved:

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Crossing boundaries to a New Frontier with the SLF and INaMi

Sustainability is an exciting challenge. It is not a one-way road with a concrete path to a fixed goal. Companies can shift into the role of pioneers that proactively cross borders and explore new frontiers. As this road can be a bumpy one with only few clear signs showing the way, companies can call upon a multitude of external actors to collaboratively develop novel ideas, gather information and new knowledge, and learn about management concepts, methods, and tools. In their role as pioneers, companies evolve into boundary spanning entities that successfully innovate towards sustainability and effectively manage environmental and social issues.

Boundary spanning companies engage with a multitude of external actors, such as customers, suppliers, or universities, to monitor the environment, anticipate stakeholder demands, gather external information, or reduce uncertainty. This is essential for idea generation, problem solving, and realisation of solutions. One way to be engaged in a continuous exchange is platforms where multiple actors collaborate for sustainability. The Centre for Sustainability Management (CSM) has established two such platforms, one which is directed to larger companies in Germany: the Sustainability Leadership Forum (SLF), and one focused on smaller enterprises in the region of Lüneburg: The "Innovationsverbund Nachhaltiger Mittelstand – INaMi" (Engl: Innovation Network of Sustainable SMEs).

Through the establishment of INaMi, a platform was created where academia and companies can colla-

borate in continuous learning and network workshops, on-demand action groups for innovation as well as student projects. In this combination of both exploratory and mutually beneficial learning mechanisms, the

companies can effectively expand their boundaries to an external platform for innovation. As a loosely-knit network for collaboration between local companies, academics, and local institutions, INaMi supports continuous learning between the network members via the flow of information, knowledge, and ideas. Hence, it enables action for sustainability. The INaMi network is co-funded by the European Regional Development Fund and the state of Lower Saxony.

Just like entrepreneurs of smaller companies, also sustainability managers of large companies are challenged to advance the sustainability strategy of their company. This requires innovative solutions and a sound analysis of the associated risks and opportunities. To deal with these challenges, sustainability managers not only need to move across departmental boundaries within the company, but they also need to seek

a platform where sustainability challenges are discussed in an open and trustful atmosphere. It is moderated by academics that grant access to external ideas, knowledge, and information.

The past has demonstrated that exploring new frontiers requires pioneers and is also associated with advantages and disadvantages as multiple actors can be affected which may interpret the success of the pioneering actions differently. If companies accept the role as agents of sustainability, pioneers can benefit from seeking out solutions collaboratively with a wide range of internal and external stakeholders to ensure that their sustainability actions result in competitive advantage.

Johanna Klewitz



Research Projects:

"Sustainability Leadership Forum (SLF)"

"Innovation Network of Sustainable SMEs"

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borate in continuous learning and network workshops, on-demand action groups for innovation as well as student projects. In this combination of both exploratory and mutually beneficial learning mechanisms, the

out novel ideas and information from outside. In order to exchange ideas with other pioneering companies, SLF was founded by CSM together with the German Environmental Management Association (BAUM). It provides

Infernum's 10th Anniversary – CSM as Partner from the Start

Successful, solution-oriented approaches to complex tasks in the field of sustainability management require an interdisciplinary approach. Right from the beginning of the programme, the Centre for Sustainability Management (CSM) has been a key player in Infernum.

Since 2002, Prof. Stefan Schaltegger and his team have provided their expertise in the field of corporate sustainability. They have offered three highly demanded modules of sustainability management in the curriculum, including: Perspectives of Sustainability Management; Strategic and Market-oriented Sustainability Management; and Sustainability Accounting and Management Control.

The programme is offered as a distance learning tool mostly for participants who do not attend a university regularly. In a sense, students are allowed to overcome their own personal constraints and cross physical boundaries to obtain advanced training in sustainability management. Essentially, they are able to arrange their workload completely individually and learn wherever they go.

Although the programme has its roots in Germany, this boundary spanning feature of infernum has led to international participation. As a matter of fact, participants in over 30 different countries around the world are enrolled in this flexible, distance learning approach. Since four years, infernum students have had the opportunity to join the "European Virtual Seminar" (EVS), which connects nine European universities, including Leuphana University. The EVS offers interdisciplinary and intercultural online seminars on diverse European environmental issues. This successful international approach will be extended to include more universities in the near future.

Claudia Kalisch

Further Information:

INFERNUM is a joint venture of the University of Hagen and the Fraunhofer Institute for Environmental, Safety and Energy Technology (UMSICHT) and the Centre for Sustainability Management (CSM).

For more information, visit the INFERNUM website: www.umweltwissenschaften.de

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Oikos Lüneburg – Change agents on Campus

With the initial idea of creating a platform that strengthens interdisciplinary exchange on sustainability and enables collegiate involvement for developing the university, oikos Lüneburg was founded, which is part of a global network of student initiatives.

The network was established in 1987 at the University of St. Gallen with the intention to anchor sustainability in economics and business administration through the support of "change agents". In Lüneburg oikos goes beyond these fields of study and to engage ourselves with sustainable development in general, transformation processes and education. In addition to the interdisciplinary design of academic life and the cooperation with other university stakeholders, we are increasingly focusing on non-university events and collaborations with partners.

There is a lot of potential at Leuphana University for interdisciplinary collaboration on sustainability related issues. For example, a workshop on interdisciplinary thesis writing in the field of

sustainability as well as a networking event were organised, generating ideas and concepts. 15 scholars from all faculties were brought together, who were interested in expanding the field of sustainability. Also, Erik Hansen, who represents the CSM, participated in the workshop.

In addition, a lecture series was organised focusing on different concepts of society beyond economic growth. The lecture series is integrated in the current bachelor curriculum which allows students to receive credit points for their participation. At the same time the event is open to the public inviting citizens from Lüneburg to participate in the scientific dialogue on current topics.

Johann Gruen

Further Information:

Oikos is an international student organisation which seeks to strengthen sustainability-oriented entrepreneurship among tomorrow's leaders and decision-makers. Oikos' activities comprise of organising lectures, conferences, simulation games and workshops as well as practice-oriented sustainability projects.

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SUSTAINABILITY NEWS

10th Anniversary CSM MBA Programme

The MBA Programme Sustainability Management has been qualifying professionals to implement sustainability and CSR within their respective companies and organisations for a decade now. The competition in MBA programmes in this field has grown during that time. Nevertheless, the MBA programme at CSM keeps its leading edge due to its constant improvement in terms of quality and content. Executives and qualified employees studying in the MBA programme acquire both leadership and management skills as well as much needed soft skills. To date the successful programme has enrolled more than 450 students has an alumni network of almost 200. A recent alumni survey reveals the MBA programme has prepared graduates as change agents to address any sustainability challenges in their work lives, which results from innovative, practice-oriented teaching methods. The closing date for next year's applications is September 30th, 2013. For more information, please visit the website: www.sustainament.de.



MBA Programme Graduates Ready for all Sustainability Challenges

Best Paper Awarded to CSM PhD Student at EABIS PhD Conference

At this year's EABIS PhD conference in Lausanne, France, current CSM PhD student, Jacob Hörisch, received the Best Contribution Award for his PhD project on influential factors, implementation and perceived effects of corporate sustainability in large enterprises.



Several of Leuphana University's Best Researchers Call CSM Home

In July 2012, Dr. Erik Hansen was awarded for the 2nd time in a row as the "Best Young Researcher" by Leupha-

na University. The annual competitive award is chosen amongst assistant professors and postdoctoral researchers mainly based on publication performance. In addition, Professor Stefan Schaltegger and Dr. Dimitar Zvezdov were awarded as runner-ups for "Most Cited Researcher" and "Best Doctoral Researcher" respectively.

CSM Brews Up Sustainable Solutions at the WELT Beer Summit

At the WELT "Bier Gipfel" ("Beer Summit"), Dr. Erik Hansen presented his theses on a more sustainable beer industry to major German beer companies, such as Paulaner, Erdinger, Krombacher, Maisel and Meckatzer Löwenbräu. He offered two major sustainable solutions, including more environmentally-friendly sourcing of raw materials and regionalised value creation. Based on the impact of organic foods in grocery retailing, he projects that environmentally improved systems, such as integrated production will become more relevant for the sourcing and marketing strategies in the beer brewing industry, which is currently debated amongst industry peers. More information is accessible in the event's online brochure (<http://www.welt.de/bierreport>).

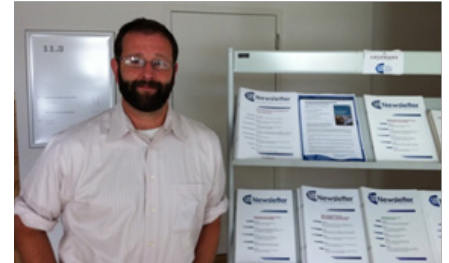
New EU Project "Innovation for Sustainability" (I4S)

CSM will formally begin a new research project "Innovation for Sustainability" (abbr. I4S) in Spring 2013. The project consortia is led by the European Academy of Business in Society (EABIS) and consists of the eight following universities: Copenhagen Business School, Leuphana University Lüneburg, Nyenrode Business Universiteit, University of Exeter, University of Manchester, Erasmus University Rotterdam, University of Cape Town and Vlerick Leuven Ghent Management School Professor Stefan Schaltegger and Dr. Erik Hansen successfully contributed to the project proposal with a local work package on radical innovation in small and medium-sized enterprises. In this package, CSM will work together with the local electronic engineering company, SIEB&MEYER, in order to facilitate innovation processes for more sustainable business in relevant future markets, such as renewable energies.

Recent Visiting Professors at CSM

The CSM team has been extremely fortunate to receive following visiting professors:

Prof. Dr. Rob Bailis visited CSM and



the Biokerosene team from July and August 2012. He is a visiting professor from the School and Forestry and Environmental Studies at Yale University.

Prof. Dr. Roger Burritt visited CSM in August and September 2012 as part



of the ongoing exchange programme between CAGs in Adelaide, Australia and CSM (more detail in report pg. 8).

Assistant Prof. Dr. Nathalie Crutzen vi-



sited CSM from October to November 2012 to work with Prof. Schaltegger and other researchers on multiple research projects and corresponding publications.

Prof. Crutzen holds the Accenture Chair in Sustainable Strategy at the University of Liège in Belgium, where she has also supported the International Corporate Sustainability Barometer survey.

Prof. Dr. Charl de Villiers briefly visited the CSM in September 2012 before heading to the EMAN conference in Helsinki. During his brief stay, Professor de Villiers presented one of his current research projects, titled, "Construction of Accounting Research Papers" in the journals Accounting, Auditing & Accountability Journal and Accounting, Organizations & Society.



New Employees at CSM

We are pleased to announce the following new employees at CSM:

Tanja Adamus joined CSM in May 2012 providing technical assistance and supporting e-learning for the MBA programme. She studied Educational Sciences at the University of Duisburg-Essen with a focus on Media Education, Youth Research and Adult Education. After her graduation, she worked at a research institute for gender studies and later as a research assistant for the Chair of Educational Media and Knowledge Management (both at the University of Duisburg-Essen). She was mainly involved in research projects dealing with virtual learning, gender-sensitive instructional design and accessibility. Her main research interests are e-sports, digital game studies, youth research, cultural studies, e-learning and research methods.



Damian Arikas joined the CSM in May 2012. He is responsible for the marketing of CSM and MBA programme. He studied cultural sciences at the Europe University Viadrina in Frankfurt/Oder and worked on several cultural projects before contributing to the referendum against new brown coal



mining in Brandenburg. In addition, he worked on the election campaign of the German Green Party in 2009. Before joining CSM, Damian worked at the NGO Germanwatch as a campaigner for European and German energy policy and climate protection.

Simone Knorr started working at CSM in June 2012. She is responsible for marketing activities at CSM as well as the MBA programme. Furthermore, she supports the CSM Alumni Network. She studied sociology,

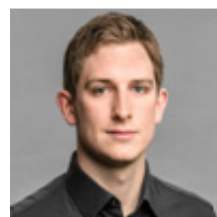


political science and educational science at the University of Hamburg with a focus on gender studies, international relations and adult education. Following her studies, she worked on the consumer project "Einkaufs-Netz"(Shopping Net) for Greenpeace, mainly on the topics of agriculture, chemicals and genetic engineering. Most recently, she was responsible for the organisation of online campaigns to inform active and responsible consumers.

Matthew Johnson currently serves as a lecturer at Leuphana University while working on his PhD on sustainability management tools in small and medium-sized enterprises (SMEs). Before joining the CSM team, he worked two years as a research fellow and lecturer at the University of Applied Sciences Jena with a concentration on sustainability management and corporate social responsibility in SMEs. In addition, he gained five years of practical experience as sales and marketing manager for an international medical device manufacturer.



Sebastian Ross joined the CSM in January 2012 as a research assistant. He holds a MSc degree in Sustainability Sciences. At CSM he coordinates the International Leadership Training (ILT) offered by the German "Gesellschaft für Internationale Zusammenarbeit" (GIZ). In close cooperation with GIZ and CSM, he provided advanced training for professionals and executives in companies, NGOs and other institutions from developing and emerging countries.



Dr. Thomas Cherico Wanger is supporting the CT Biokerosene as Research Assistant since October 2012. Before joining CSM, Thomas worked on topics from ecotoxicology, conservation biology, and statistics as a researcher and PostDoc at the University of Göttingen and Stanford University, USA. For his PhD from the University of Adelaide, Australia in collaboration with NUS in Singapore and the University of Göttingen, he worked on sustainable cocoa production in Indonesia as part of a large and multidisciplinary project. With a keen interest in product development and entrepreneurship, Thomas is also developing running and climbing sport devices.



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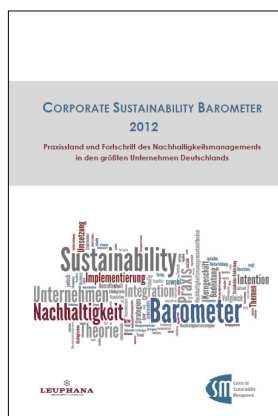
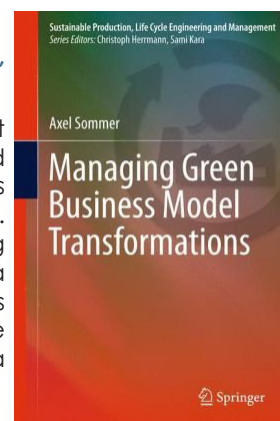
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Until recently, research on environmental management accounting (EMA) has concentrated on developed countries and on cost-benefit analysis of implementing individual EMA tools. Using a comparative case study design, this book seeks to redress the balance and improve the understanding of EMA in management decision-making in emerging countries, focusing specifically on South-East Asian companies. Drawing on 12 case studies, taken from a variety of industries, *Environmental Management Accounting: Case Studies of South-East Asian Companies* explores the relationship between decision situations and the motivation for, and barriers to, the application of clusters of EMA tools as well as the implementation process itself.

Sommer, A. (2012): *Managing Green Business Model Transformations*. Heidelberg: Springer, 2012

Green business model transformations are challenging ventures in many respects. It is difficult to develop and assess the prospects of new, green business models due to uncertainties and inherent complex systemic characteristics. It can be very challenging for individual managers of established companies to question the status quo and seize new, green opportunities. Therefore, the implementation of Green Business Model Transformations requires strong change capabilities: The stakes are high and the subject matter is complex in nature. As a result, there is a great need for guidance in management practice that current research does not address. This publication aims to fill this gap with a general approach to managing these transformations by defining a process to evaluate green business models and providing a methodology for their realisation.



Schaltegger, S.; Hörisch, J.; Windolph, S. E. & Harms, D. (Forthcoming January 2013): The Corporate Sustainability Barometer. Lüneburg: Centre for Sustainability Management, 2013

The Corporate Sustainability Barometer depicts the current state of practice as well as the progress of corporate sustainability management in the largest German enterprises. Over 150 companies participated in the 2012 Corporate Sustainability Barometer survey. The results demonstrate that for some aspects, such as the integration of sustainability management into core business, significant improvements have been made in comparison to the Corporate Sustainability Barometer in 2010 and related studies in 2002 and 2006. For other aspects, however, no progress was noticeable. The study will be officially released in January 2013.

Wahl, N.; Hildebrandt, T.; Moser, C.; Lüdeke-Freund, F.; Averdunk, K.; Bailis, R.; Barua, K.; Burritt, R.; Groeneveld, J.; Klein, A. M.; Kügemann, M.; Schaltegger, S.; Walmsley, D. & Zelt, T. (Forthcoming January 2013): Insights into Jatropha Projects Worldwide – Key Facts & Figures from a Global Survey. Lüneburg: Centre for Sustainability Management, 2013

Jatropha has been hailed as a sustainable feedstock for biofuel production – delivering the advantages of biofuels but without the drawbacks. However, since the initial wave of excitement about Jatropha broke around 2008, many projects have collapsed and numerous case studies of Jatropha failures have been published. To receive an up-to-date global overview on cultivation of Jatropha and other oilseed-bearing trees, a survey with oilseed practitioners and experts worldwide in between May and September 2011 has been conducted. A comprehensive database was established on 154 oil-seed projects that covers critical aspects such as agronomic settings, agricultural practices, yields, business activities and financing as well as the perception of sustainability. Hence, the report targets a wide range of stakeholders in governmental and non-governmental organizations, academia, as well as businesses and financiers. The study will be officially released in January 2013.

