

Management Accounting in Support of Sustainability: A Case Study of an Ornamental Stone Processing Company in Portugal

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Abstract:

This work aims to understand how and why management accounting is used as a support for sustainability management in an ornamental stone processing company. To achieve this, the practices (how) and reasons (why) for using management accounting to manage sustainability in the company under study are investigated. The methodology adopted was a case study, involving the collection of qualitative data through interviews and analysis of company documents. The results show that management accounting primarily supports the economic and environmental pillars of sustainability, and that the company carries out various actions in the social pillar, although these are not directly supported by management accounting.