





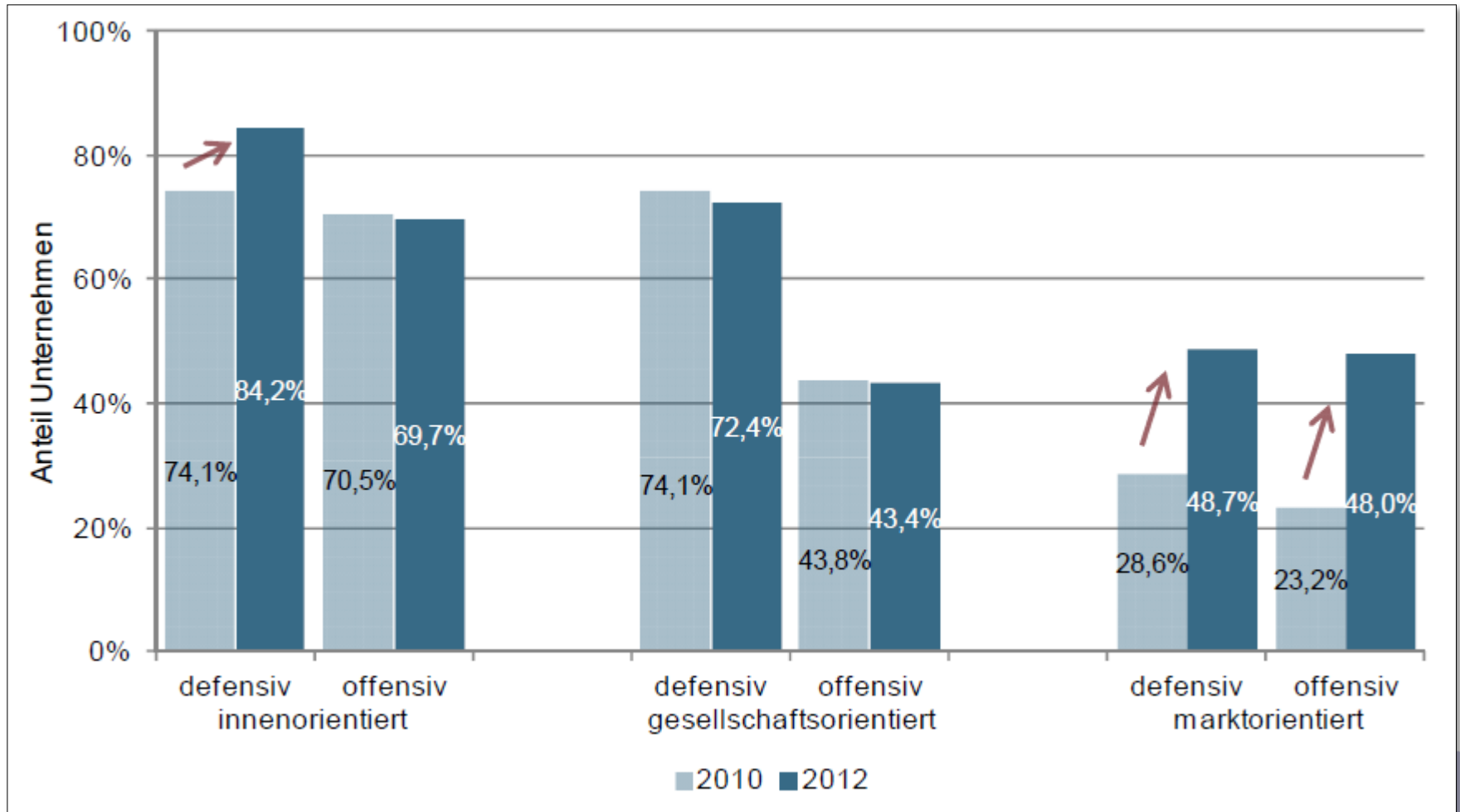
## Nachhaltigkeit in deutschen Großunternehmen: Intention

- Intention & Stakeholdereinfluss:  
Legitimitätsaufbau und Sicherung
- Strategien:  
V.a. innenorientierte, defensive Strategien
- Themen
  - Top: Aus- und Weiterbildung, Energieverbrauch, Arbeitsschutz, (Emissionen)
  - Flop: Biodiversität





## Nachhaltigkeit in deutschen Großunternehmen: Intention





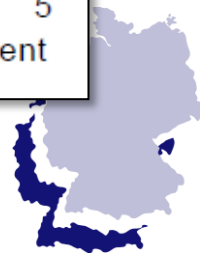
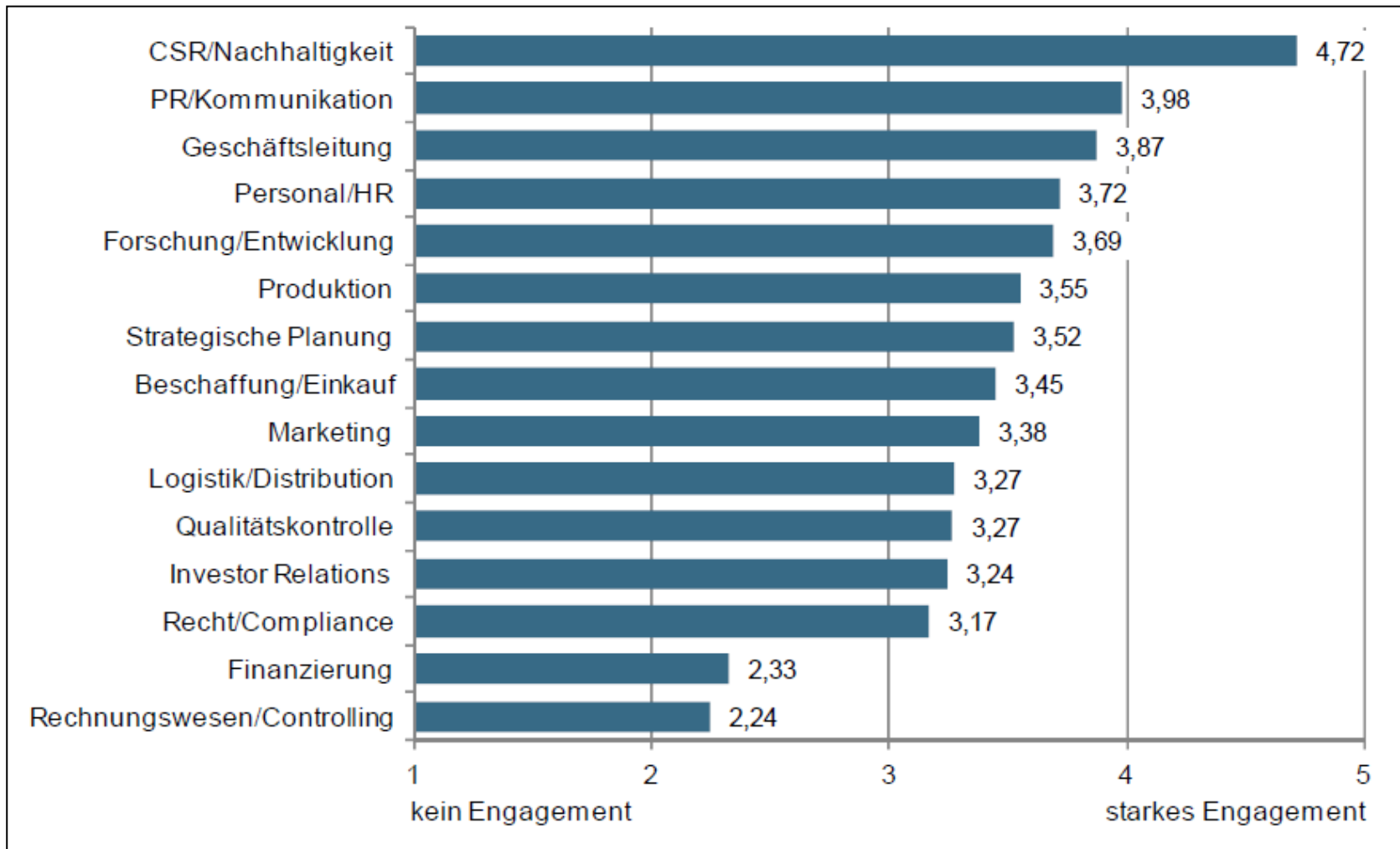
## Nachhaltigkeit in deutschen Großunternehmen: Integration

- Wie soll Nachhaltigkeit den Geschäftserfolg steigern?  
Effizienzsteigerung, Risikobeherrschung, Reputation
- Organisationsbereiche:  
Finanzierung, Rechnungswesen und Controlling bleiben außen vor





# Nachhaltigkeit in deutschen Großunternehmen: Integration





# Nachhaltigkeit in deutschen Großunternehmen: Implementierung

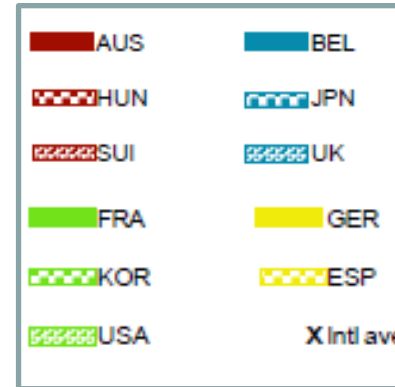
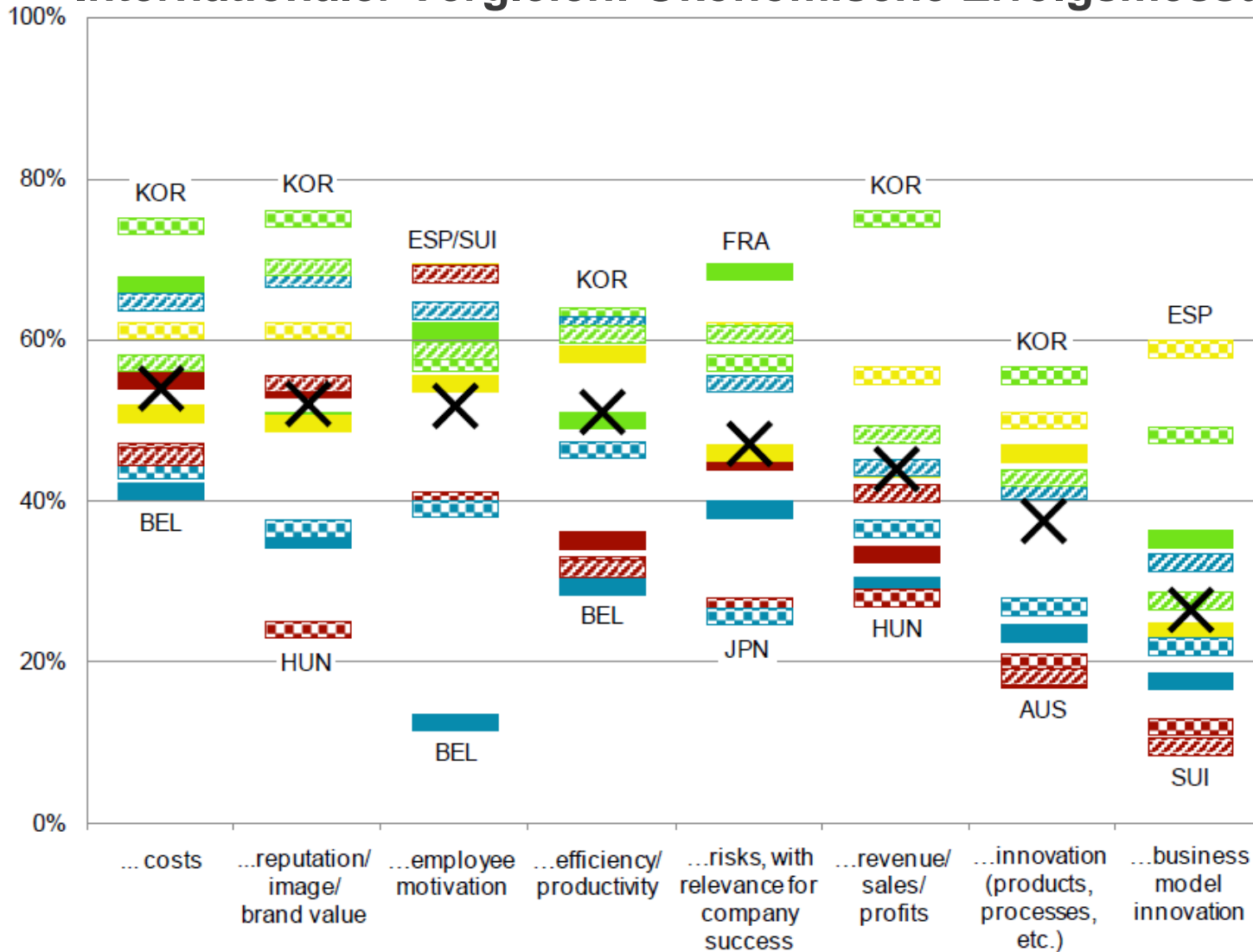
- Erfolgsmessung
  - (Relativer) Fortschritt bzgl. zahlreicher Nachhaltigkeitsthemen
  - Nur Selten Messung des ökonomischen Erfolgs
- Anwendung konkreter Managementmethoden nimmt zu
  - ➔ Wissen über Methoden zentral







# Internationaler Vergleich: Ökonomische Erfolgsmessung







## Interpretation auf Basis des World Value Survey (2009)

- *Überdurchschnittliches Umweltbewusstsein*
- *Unterdurchschnittliche Zahlungsbereitschaft für umweltfreundliche Produkte*
- *Unterdurchschnittliche Akzeptanz von Steuererhöhungen für staatliche Umweltschutzmaßnahmen*





## Bsp: Unternehmensinterner Emissionszertifikatehandel

- Interne Managementmaßnahme zur kosteneffizienten (und effektiven) Reduktion von Treibhausgasemissionen
- Erstmalige Anwendung durch BP (1998) vor Einführung des EU Emissionshandels
- Anwendung v.a. durch Unternehmen...
  - ... die am EU Emissionshandel teilnehmen
  - ... mit hohen Emissionen
- Nutzer haben signifikant niedrigere Emissionen:  
***Reduzierung auf 80,5% der zugeteilten Emissionsmenge***
- Nutzung und Effekte werden nicht kommuniziert







Eco-Efficiency in Industry and Science 31

Stefan Schaltegger  
Sarah Elena Windolph  
Dorli Harms  
Jacob Hörisch *Editors*

# Corporate Sustainability in International Comparison

State of Practice, Opportunities and Challenges



## Combating climate change through organisational innovation: an empirical analysis of internal emission trading schemes

Jacob Hörisch

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### Abstract

**Purpose** – This paper aims to identify under which circumstances company internal emission trading schemes (ETS) are applied and to examine their actual effects on corporate greenhouse-gas (GHG) emissions.

**Design/methodology/approach** – Using contingency theory, factors are identified that influence corporate decisions to introduce an ETS. To examine the effects of ETSs, emissions data for a sample of large German companies is used for linear regression modelling.

**Findings** – The paper finds that today, ETSs are mainly applied by companies with high levels of emissions that are subject to external trading schemes. The current use of ETSs seems to be primarily driven by the interest to reduce emissions cost-efficiently. Testing the effects of ETSs reveals that they are able to reduce corporate GHG emissions significantly.

**Research limitations/implications** – The effects of ETSs are only tested for companies subject to an external emission trading scheme. Furthermore, the analysis does not distinguish between different types of ETSs. Future research should address the issue of whether the reductions observed also hold true for companies not subject to external trading schemes and should formulate recommendations on how ETSs should be designed.

**Practical implications** – The paper informs practitioners about the potentials/benefits of ETSs.

**Originality/value** – For the first time, the effects of ETSs are tested for companies subject to an external emission trading scheme. The analysis suggests that an academic debate on ETSs is needed as the introduction of external emission trading schemes has not rendered ETSs redundant.

**Keywords** Corporate social responsibility, Contingency theory, EU Emission Trading Scheme, Global warming, Internal emission trading schemes, Organizational innovation  
**Paper type** Research paper

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### Climate change and emission trading pose new challenges

#### Corporate responsibility for climate change

Climate change is no longer a solely political or environmental issue. Since the first report of the Intergovernmental Panel on Climate Change (IPCC) was published in 1990 (Intergovernmental Panel on Climate Change, 1990), numerous international and supranational regulations like the Kyoto Protocol (United Nations, 1998) or the European Union Emission Trading Scheme (European Parliament, 2008) as well as growing public awareness (Dunlap and Scarce, 1991; Lorenzoni and Pidgeon, 2006; Nisbet and Myers, 2007) have added economic relevance to corporate greenhouse-gas (GHG) emissions.

These legislative measures and increased media attention force companies all over the world to deal with their GHG emissions. One important reason for these new challenges is that GHG emissions are no longer free of charge but entail costs. In some cases, these costs

