

Curriculum Vitae

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Birth:

June 4, 1964, Stuttgart, Germany

Educational attainment:

Bankkaufmann, 1988

Diplomkaufmann (MBA), Technische Universität Berlin, 1995

Languages:

English, French, Spanish

Education:

1984-1986 civil service, sheltered workshop for handicapped, Gomaringen

1986-1988 apprenticeship, BfG Bank AG, Stuttgart

1988-1995 business administration, Universität Mannheim and Technische Universität Berlin

Career:

1991-1992 trainer for financial accounting

1993-2004 senior researcher, Institut für ökologische Wirtschaftsforschung (IÖW) GmbH,
(Institute for Ecological Economy Research) Berlin

since 2005: director, Institute 4 Sustainability

Other activities:

since 1997 member of „Environmental Management Accounting Network“ (EMAN)

1998-2000 assistant professor for „environmental management“ at Technische
Fachhochschule Berlin

1999 – 2003 member of DIN-NAGUS Arbeitsausschuss 5 „Umweltleistungsbewertung (ISO
14031)“

since 2000 member of the advisory board of the fair „Grünes Geld“ (Green Money, SRI)

since 2004 member of the steering committee of Vereinigung für ökologische
Wirtschaftsforschung (VÖW) (association for Ecological Economy Research)

Projects

- 2008-2009 Consulting Wiener Stadtwerke AG (Vienna) in preparing their sustainability report 2008 and further developing sustainability management. In cooperation with Dr. Zeschmar Lahl, Oyten and Denk!Statt, Vienna.
- 2007-2008 Aggregation of lessons learned in CSR Management in a comprehensive approach. Development of a brochure. Project carried out in cooperation with Akzente, Pricewaterhouse Coopers, Ulf Döhring, on behalf of PricewaterhouseCoopers.
- 2007-2008 Study and brochure on the significance of CSR for innovations. Exploration on CSR as management approach. Project carried out in cooperation with future e.V. and Borderstep, on behalf of the German Ministry for Environment, Nature Protection and Nuclear Safety.
- 2007 Preparation of a stakeholder commentary to the CR-report of Linde Group, including confirmation of the GRI Application Levels. On behalf of Linde Group.
- 2007 Scientific support of the project "CSR – Guidelines for the tourism industry", on behalf of KATE – Center for Ecology & Development, Stuttgart
- 2007 Analysis of the sustainability impacts of print and paper products with a focus on the forest certification systems FSC and PEFC. On behalf of Deutsche Bank AG
- 2006-2007 Analysis on how megatrends of sustainability could be considered better in corporate strategy and innovation. Realisation of the German Multistakeholderworkshop on CSR in 2007. Project in cooperation with borderstep and future e.V, On behalf of the German Ministry for Environment, Nature Protection and Nuclear Safety
- 2006-2008 Consulting Wiener Stadtwerke AG (Vienna) to prepare a sustainability report and set up a sustainability management (in cooperation with Dr. Zeschmar Lahl, Oyten and Denk!Statt, Vienna.
- 2006 Consulting Düsseldorfer Stadtwerke AG to improve the sustainability report
- 2006 Praxis and recommendations on non financial reporting in annual reports. Research project on behalf of German Environmental Agency (UBA), in cooperation with Adelphi and Borderstep.
- 2005-2006 Instruments to promote sustainability reporting in small and medium sized enterprises using EMAS statements. On behalf of the German Environmental Agency (UBA), in cooperation with Adelphi and Borderstep.
- 2005-2006 German Multistakeholderworkshops on CSR in 2005, in cooperation with future e.V. On behalf of the German Ministry for Environment, Nature Protection and Nuclear Safety
- 2005- 2006 Preparation of the Sustainability Report of Bombardier Transportation (in cooperation with Akzente)
- 2005 Stakeholder survey for WestLB AG. Survey for the conceptual design of the sustainability report and the further development of the sustainability strategy.
- 2004-2005 „Importance of Verifications for the Credibility of Sustainability Reports“ International Study on the Benefits and Costs of Verifying Sustainability Reports, In cooperation with IÖW. On behalf of the German Ministry for Environment, Nature Protection and Nuclear Safety
- 2004-2005 German Ranking of Sustainability Reports in cooperation with future e.V.- Environmental Initiative of Business

- 2004 German Multistakeholderworkshops on CSR, in cooperation with future e.V. On behalf of the German Ministry for Environment, Nature Protection and Nuclear Safety
- 2003-2004 Significance of the CSR Debate for Sustainability and the Requirements for Companies with a special focus on reporting, in cooperation with future e.V. On behalf of the German Ministry for Environment, Nature Protection and Nuclear Safety (BMU)
- 1999-2004 Research Project INTUS: Efficient Use of Environmental Accounting Instruments On behalf of the German Ministry for Education and Research (BMBF)
- 2003 Expert Dialogue Environmental Cost Accounting: Development of a suggestion for standard on environmental cost accounting and discussion. On behalf of the German Ministry for Environment, Nature Protection and Nuclear Safety
- 2003 Study on Factors, Policies and Initiatives conducive to the implementation of Environmental Management Systems in Small and Medium-sized Enterprises. In cooperation with Scott Wilson Consultants, on behalf of the European Commission.
- 2002/03 Participating expert in expert workshops of RWE AG and Allianz AG
- 1999-2003 Monitoring of Environmental Performance and Environmental Management Systems on behalf of Hessisches Landesamt für Umwelt und Geologie
- 2000-2003 International case study on regulations to promote socially responsible investments. Case study for the research project „Policy patterns of the development international markets for sustainable innovation – from pilot to lead markets.“ On behalf of the German Ministry for Education and Research (BMBF)
- 2000-2001 Manual Environmental Cost Accounting. On behalf of the German Environmental Agency
- 2000-2001 First Steps to Sustainability Reporting. Funded by German Environmental Foundation (DBU)
- 2000-2001 Editor for the thematic focus “Business and Sustainability” in the scientific journal *Ökologisches Wirtschaften*, edition 1/2001, Munich 2001 (with Jens Clausen.)
- 2000 Consulting Miele Cie., Geberit AG, Henkel KG, YTONG AG to set up and further develop their environmental report
- 2000 Flow Cost Accounting based on Waste Inventories. Development of a feasible method to calculate the true costs of waste. On behalf of SBB Brandenburg – Berlin
- 1999-2000 Ranking of the German environmental Reports 1999, on behalf of Capital, (business magazine) and funded by the German Environmental foundation
- 1999-2000 Introduction of an EMAS- environmental management system at Lichtenberger Werkstatt für Behinderte (sheltered workshop)
- 1999 Competitive Situation of the Berlin Economy for Environmental Technologies and Sustainable Development. On behalf of the City of Berlin
- 1999 Expert opinion on the environmental reports of DaimlerChrysler AG, Heidelberger Druck Maschinen AG, BEWAG, SCA International, Beiersdorf, Aesculap, Wesum at always on behalf of the respective company

1998	Concept for the Henkel SHE-Reporting. Survey with consulting on behalf of Henkel KgaA, Düsseldorf
1998	Environmental Reporting in Germany and Europe. Study on behalf of Volkswagen AG, Wolfsburg
1998	Worldwide survey on LCA use. Research project on behalf of UNEP-IE, Paris
1997-1998	Target focussed Environmental Management with Environmental Performance Indicators. On behalf of the Agency of Environmental Affairs of the State of Baden-Württemberg
1996-1997	Environmental Cost Management. Research project on behalf of the Hessisches Ministerium für Wirtschaft, Verkehr und Landesentwicklung
1996	Expert opinion on the environmental statement of Elf Atochem Germany GmbH, Site Günzburg.
1996	Expert Opinion on State of the Art, Requirements and further Developments of environmental management Accounting. Research project on behalf of the Hessisches Ministerium für Wirtschaft, Verkehr und Landesentwicklung
1996	Competitive Advantage by Environmental Reporting. Research project on behalf of the Hessisches Ministerium für Wirtschaft, Verkehr und Landesentwicklung
1995-1996	Ranking of the German environmental Reports 1995, on behalf of Capital, (business magazin) and CAT (consultant)
1995	Organisation of the international Workshop „Instruments of the productoriented environmental Policy of the middle and eastern european Countries“ in Warsaw/Polen. On behalf of the German Federal Environmental Agency
1993-1995	Environmental Education - Successfactor for Environmental Protection in Business? Research project on behalf of the Deutsche Stiftung Umwelt

Publications on CSR and Corporate Sustainability

- Loew T, Clausen S, Hall M, Loft, L (2009) CSR and Innovation. Case Studies from Germany and the US. Berlin, Hannover, Racine
- PricewaterhouseCoopers (Ed.)(2009): Unternehmerische Verantwortung praktisch umsetzen: Nachhaltigkeitsmanagement. <Corporate Responsibility Implemented: Sustainability Management> Frankfurt, (Authors: Horst, D.; Braun, S.; Loew, T.; Döhring, D.)
- Loew T, Braun S (2009): CSR-Handlungsfelder – Die Vielfalt verstehen. Ein Vergleich der Handlungsfelder aus der Perspektive von Unternehmen, Politik, GRI und ISO 26000 Berlin (geplant Frühjahr 2009) < CSR-Fields – Understanding the diversity. A comparison of CSR-Fields out of the perspective of companies, politics, GRI and ISO 26000> Berlin (Forthcoming spring 2009).
- German Federal Ministry for the Environment (Ed.) (2009) Innovation durch CSR: Die Zukunft nachhaltig gestalten <Innovation through CSR: Shaping a sustainable future>, Berlin 2009 (Authors: Braun S, Clausen J, Loew T)
- Clausen J, Loew T (2009) CSR und Innovation. Literaturstudie und Befragung < CSR and Innovation. Literature study and survey>, Berlin, Münster
- German Federal Ministry for the Environment (Ed.) (2008) Megatrends der Nachhaltigkeit. Unternehmensstrategie neu denken < Sustainability Megatrends. Rethinking Corporate Strategies>. Berlin 2008 (Authors: Braun S, Clausen J, Loew T)

- German Federal Ministry for the Environment (Ed.) (2006) Corporate Social Responsibility: An Introduction from the Environmental Perspective, Berlin
- Loew T (2006) CSR in der Supply Chain: Herausforderungen und Ansatzpunkte für Unternehmen. <CSR in the Supply Chain: Challenges and Starting-Points for Companies> Berlin. (German with English abstract)
- Loew T, Braun S (2006) Organisatorische Umsetzung von CSR: Vom Umweltmanagement zur Sustainable Corporate Governance? <Organising CSR: From Environmental Management to Sustainable Corporate Governance?> Berlin (German with English summary)
- Loew T (Ed.) (2005) The Results of the European Multi Stakeholder Forum on CSR in the View of Business, NGO and Science, Discussion Paper 4 Sustainability, Berlin
- Loew T, Ankele K, Braun S, Clausen J (2004) Significance of the CSR Debate for Sustainability and the Requirements for Companies, Berlin, Münster
- Loew, T (2004) Internationale Entwicklung der Regulierungen zur Förderung ökologisch-ethischer Finanzdienstleistungen, <International Development of Regulations to promote Socially Responsible Investment>, (with a 10 page English summary). IÖW-Discussionpaper DP56/02, Berlin
- Loew T (2003) Perspektiven nachhaltiger Finanzanlagen, Schwerpunktthema Ökologisches Wirtschaften 2/2003, München (with contributions from A. Willhelm, M. Bammert, T. Loew, u.a.);
- Loew T (2003) Verantwortlich investieren wirkt! Der Einfluss ökologisch-ethischer Vermögensverwaltung auf Unternehmen, <Responsible Investment works! The Impact of SRI on Business>in Ökologisches Wirtschaften 5/2003 München S. 20-21
- Loew T (Hrsg.) (2002) Bausteine zu Unternehmen und Nachhaltigkeit. <Bricks for Business and Sustainability> Diskussionspapier des IÖW DP55/02, Berlin, mit Beiträgen von Thomas Loew, Jens Clausen und Klaus Fichter »
- Loew T (2001) Anforderungen an Unternehmen für eine nachhaltige Development, ,<Requirements to Business for a Sustainable Development> in: Neues UmweltForum, S. 11, Berlin 2001
- Loew T (2001) Unternehmen und Nachhaltigkeit, < Business and Sustainability> Schwerpunktthema Ökologisches Wirtschaften 1/2001, München
- English Publications on Environmental and Sustainability Reporting**
- Loew T, Clausen J (2006) G3: Improved, but still improvable! Suggestions to the G3-Guidelines derived from a comparison with the German Ranking of Sustainability Reports
- Clausen J, Loew, T, Westermann U (2005) Sustainability Reporting in Germany: Summary of the Results and Trends of the 2005 Ranking
- Loew T, Clausen J (2005) There are many ways to achieve credibility in: Pleon Global Stakeholder Report, Amsterdam Berlin S.36-37.
- INEM, Institut für ökologische Wirtschaftsforschung (IÖW), Institut für Markt - Umwelt - Gesellschaft (IMUG) (eds.) (2001)The INEM Sustainability Reporting Guideline Berlin, Hamburg (autors: Clausen, J; Loew, Thomas, Klaffke, Kathrin et. al.) Download at www.inem.org
- Loew, T (2005) Results of the Stakeholder Survey Spring 2005 for the Sustainability Report of WestLB, Berlin 2005. (Download at www.WestLB.de)
- Future e.V., IÖW (eds.) (2000) The German Ranking of Environmental Reports 2000 (online) (Fichter K. Loew, T, Westermann U.)

German Publications on Environmental and Sustainability Reporting

- German Federal Ministry for the Environment (Ed.) (2007) Nachhaltigkeitsberichterstattung: Empfehlungen für eine gute Unternehmenspraxis <Sustainability Reporting: Recommendations for good Business Praxis>, Berlin
- German Environmental Agency (Ed.) (2007) Lagebericht zur Lageberichterstattung. Eine Analyse der Verwendung nicht-finanzieller Indikatoren, <An Analysis on the use of non financial indicators in the annual report> Dessau (Clausen J, Loew T, Kahlenborn W)
- German Federal Ministry for the Environment, German Environmental Agency (eds.) 2007: EMAS - Von der EMAS-Umwelterklärung zum Nachhaltigkeitsbericht <EMAS. From the EMAS Statement to a Sustainability Report>. (Authors: Kahlenborn W. Clausen J, Loew T)
- Loew T, Clausen J (2005) Normen und Standards für Nachhaltigkeitsberichte <Standards for Sustainability Reporting> in: Michelsen (Hrsg.) Handbuch Nachhaltigkeitskommunikation, München S. 608-616.
- Loew T, Clausen J (2005) Ranking der deutschen Nachhaltigkeitsberichte: Anforderungen und Bewertungsskala zur Beurteilung von Nachhaltigkeitsberichten, <Ranking of German Sustainability Reports: Requirements and Scale for the Evaluation of Sustainability Reports> Berlin, Münster
- Loew T, Fichter K (1999) Umweltberichterstattung in Deutschland und Europa, <Environmental Reporting in Germany and Europe> Schriftenreihe des IÖW 138/99, Berlin
- Hessisches Ministerium für Wirtschaft Verkehr und Landesentwicklung, Hessische Technologiestiftung (Hrsg.) (1999) Wettbewerbsvorteile durch aktive Umweltberichterstattung <Competition Advantages by Active Environmental Reporting>, Wiesbaden (Verfasser: Klaus Fichter und Thomas Loew)
- Clausen J, Fichter K, Loew T (1998) Die Bewertungsskala für das Ranking der Umweltberichte, <The Evaluation Scale for the Ranking of Environmental Reports> Diskussionspapier des IÖW DP41/98, Berlin
- Fichter K, Loew T (1997) Wettbewerbsvorteile durch Umweltberichterstattung, Ergebnisse einer empirischen Untersuchung über Stand, Aufwand und Nutzen der Umweltberichterstattung von Unternehmen in Deutschland <Competition Advantages by Environmental Reporting, Results of an Empirical Study on State, Cost and Benefits of Environmental Reporting in Germany>, IÖW-Schriftenreihe 119/97, Berlin

English Publications on Environmental Management and Accounting

- Loew T, Clausen J (2005) What Next with EMAS? Results of a Monitoring from 1997 until 2002 (abstract of the discussion paper) Berlin download
- Lang, C.; Heubach, D.; Loew, T. (2005) Using Software Systems to Support Environmental Accounting Instruments, in: Rikhardsson, P.; Bennett, M.; Bouma, J.; Schaltegger, S. (eds.): Implementing Environmental Management Accounting: Status and Challenges, Springer, Dordrecht, , S. 143-169.
- Lang-Koetz C, Loew T, Beucker S, Steinfeldt M, Horstmann U, Sieghart T (2005) Environmental Accounting Instruments Implementation & Continuous Use - Concepts for the application of Input Output Balance, Environmental Performance Indicators and Flow Cost Accounting, in: Wagner B, Enzler S (eds.) Material Flow Management , Improving Cost efficiency and Environmental Performance, Physica-Verlag Heidelberg 2005, S. 131-158.
- European Commission, DG Enterprise (ed.) (2004) Public Policy Initiatives to promote the uptake of Environmental Management Systems in small and medium-sized Enterprises, Final Report to the Best Project Expert Group, Brussels (authors: Ruth Hillary, with contributions from several experts also from Thomas Loew) Download

http://europa.eu.int/comm/enterprise/environment/events/sme-conference/presentations/best_report_en.pdf

Loew T (2003) Environmental Cost Accounting: Classifying and Comparing Selected Approaches, in: Bennet, M, Rikhardsson, P, Schaltegger, S (eds.) (2003) Environmental Management Accounting - Purpose and Progress Kluwer Academic Publishers, Dordrecht, S. 41-56

German Federal Environmental Ministry, Federal Environmental Agency (eds.) (2002) Manual Environmental Cost Management Berlin (written by Loew T, Fichter K, Müller U, Strobel M.)

German Publications on Environmental Management (Selection)

- Loew T, Clausen J (2005) EMAS im Sinkflug, < EMAS in the Descent > in: Politische Ökologie Nr. 95 ökom Verlag München 2005, S.73-75.
- Loew T, Clausen J (2005) Wie weiter mit EMAS? Ergebnisse einer Längsschnittanalyse 1997 bis 2002. <What Next with EMAS? Results of a Monitoring from 1997 until 2002> Discussionpaper 4 Sustainability (with English abstract) Berlin.
- Hessisches Landesamt für Umwelt und Geologie (HLUG) (ed.) (2005) Monitoring von Umweltsleistung und Umweltmanagementsystem 1997 bis 2002. Endbericht. <Monitoring of Environmental Performance and Environmental Management System 1997 until 2002. Final Report> Wiesbaden (authors: Loew T, Clausen, J Heyder U) available via: vertrieb@hlug.de
- Lang C, Steinfeldt M, Loew T, Beucker S, Heubach D, Keil M. (2004) Konzepte zur Einführung und Anwendung von Umweltcontrollinginstrumenten in Unternehmen, Endbericht des Forschungsprojekts INTUS. <Concepts for the Introduction and Use of Environmental Accounting Instruments. Final Report of the Research Project INTUS> Stuttgart, Berlin
- Loew T (2003) Hat sich EMAS mit Erfolg überlebt? < Did EMAS overcome itself successfully? > in: Ökologisches Wirtschaften, 1/2003, München S.12-13 (Download)
- Hessisches Landesamt für Umwelt und Geologie (Hrsg.) (2000) Monitoring von Umweltsleistung und Umweltmanagementsystem. Befragung 1999. <Monitoring of Environmental Performance and Environmental Management System. Survey 1999> Wiesbaden (authors: Loew T, Clausen J, Schöpe B)
- Ankele K, Clausen J, Fichter K, Kottmann H, Loew T, Rubik F, Steinfeldt M. (1998) EMAS als ökologisches Gütesiegel? - IÖW-Positionspapier zur EG-Öko-Audit-Verordnung, <EMAS as an Ecological Quality Seal? IÖW-Position Paper on the Environmental Management and Audit Scheme> Diskussionspapier des IÖW 42/98, Berlin

Publications on Environmental Cost Accounting (selection)

- Loew T (2003) Dokumentation Fachdialog Umweltkostenmanagement, <Documentation of the Expert Dialoge Environmental Cost Accounting> Diskussionspapier des IÖW 60/03, Berlin Download <http://www.ioew.de/home/downloaddateien/DP6003.pdf>
- Loew T, Fichter K, Müller U, Schulz W, Strobel M (2003) Ansätze der Umweltkostenrechnung im Vergleich. Vergleichende Beurteilung von Ansätzen der Umweltkostenrechnung auf ihre Eignung für die betriebliche Praxis und ihren Beitrag für eine ökologische Unternehmensführung, < Comparison of Approaches to Environmental Cost Accounting. Comparative Analysis of Approaches of Environmental Cost Accounting and their Contribution to Corporate Environmental Management> UBA-Texte 78-03, Berlin
- Loew T, Beucker S, Jürgens G (2002) Vergleichende Analyse der Umweltcontrollinginstrumente Umweltbilanz, Umweltkennzahlen und Flusskostenrechnung <Comparative Analysis on the Environmental Accounting Instruments Input-Output Balance, Environmental Performance Indicators and Flow Cost Accounting> Diskussionspapier des IÖW 53/02, Berlin download
- Sonderabfallgesellschaft Brandenburg Berlin (Hrsg.) (2000) Leitfaden Flusskostenanalyse mit der Abfallbilanz <Manual Flow Cost Analysis using Waste Balance>, Potsdam (Verfasser: Thomas Loew, Gösta Jancke) (download at www.sbb-mbh.de)
- Hessisches Ministerium für Wirtschaft Verkehr und Landesentwicklung, Hessische Technologiestiftung (Hrsg.) (1999) Leitfaden Flußkostenrechnung - Kostensenkung und Umweltentlastung durch eine Materialflußorientierung in der Kostenrechnung <Manual Flow Cost Accounting - Saving Costs and Protecting the Environment via a Material Flow Orientation in Cost Accounting>, Wiesbaden (authors: Fichter K, Loew T, Redman C und Strobel M)
- Fichter K, Loew T, Seidel E (1997) Betriebliche Umweltkostenrechnung <Corporate Environmental Cost Accounting> Springer Verlag, Berlin, Heidelberg

German Publications on Corporate Information Systems (selection)

Lang C, Steinfeldt M, Loew T, Beucker S, Heubach D, Keil M. (2004) Konzepte zur Einführung und Anwendung von Umweltcontrollinginstrumenten in Unternehmen, Endbericht des Forschungsprojekts INTUS. <Concepts for the Introduction and Use of Environmental Accounting Instruments. Final Report of the Research Project INTUS> Stuttgart, Berlin

Heubach D, Lang C, Loew T (2003) Anwendung von betrieblichen Informationssystemen im Umweltcontrolling - Potenziale und Praxisbeispiele < Use of Environmental Information Systems in Environmental Accounting - Potentials and Practical Experience> Ergebnisbericht aus dem Forschungsprojekt INTUS, Stuttgart

Jürgens G, Lang C, Beucker S, Loew T (2002) Anforderungen an Betriebliche Umweltinformationssysteme (BUIS) zur Unterstützung von Instrumenten des Umweltcontrollings, <Requirements to Corporate Environmental Information Systems for Supporting Environmental Accounting Instruments> Arbeitsbericht der Universität Stuttgart, Stuttgart

German Publications on Environmental Performance Indicators (selection)

Loew T (2003) Konzept zur Entscheidungsfindung über den Einsatz von betrieblichen Umweltbilanzen, Umweltkennzahlen und Flusskostenrechnung <Concept for the decision making on the use of Input-Output Balance, Environmental Performance Indicators and Flow Cost Accounting>, Arbeitsbericht der Universität Stuttgart, Stuttgart 2003

Loew T, Leutbecher P (2000) Einführung von Umweltkennzahlen in mittelständischen Unternehmen <Introduction of Environmental Performance Indicators in Small and Medium Sized Enterprises> in: Betriebsleiter 12. Aktualisierung, Juli 2000 Herausgegeben vom WEKA Fachverlag für technische Führungskräfte, Augsburg

Kottmann H, Loew T, Clausen J (1999) Umweltmanagement mit Kennzahlen <Environmental Management with Performance Indicators>, München, Vahlen

Landesanstalt für Umweltschutz Baden-Württemberg (LfU) (Hrsg.) (1999) Arbeitsmaterialien zur Einführung von Umweltkennzahlensystemen <Tools to Introduce Environmental Performance Indicators>, Karlsruhe (Verfasser: Loew T, Kottmann H) HTML-version and download at <http://www2.lfu.baden-wuerttemberg.de/lfu/abt2/oaudit/kennzahl/>

Loew T, Kottmann H, Clausen J (1997) Entwicklungsstand von Umweltkennzahlen und Umweltkennzahlensystemen in Theorie und Praxis <State of the Art and Development of Environmental Performance Indicators (EPI) and EPI - Systems> , Diskussionspapier des IÖW DP 40/97, Berlin

Loew T, Hjálmarsdóttir H (1996) Umweltkennzahlen für das betriebliche Umweltmanagement, <Environmental Performance Indicators for Environmental Management> IÖW-Schriftenreihe SR 99/96, Berlin