Interview Guide

Section A: Background Information

1. Can you briefly describe your role in the organisation and your involvement in accounting, environmental management, or sustainability-related decision-making?
2. How would you describe your organisation's approach to environmental sustainability and climate-related issues?

Section B: Awareness and Understanding of Climate Risk

3. From your perspective, how significant are climate-related risks for your organisation's operations and long-term strategy?
4. In what ways does your organisation identify and assess climate-related risks?

Section C: Environmental Management Accounting Practices

5. How does your organisation incorporate environmental costs and environmental information into its accounting or management systems?
6. What types of environmental information or metrics are used to support managerial decision-making?
7. How useful is Environmental Management Accounting in helping your organisation manage environmental impacts and risks?

Section D: Integration of Climate Risk into Accounting Practices

8. How are climate-related risks integrated into your organisation's management accounting or financial decision-making processes?
9. What challenges does your organisation face when integrating climate risk considerations into Environmental Management Accounting systems?
10. What organisational or institutional factors influence the adoption of environmental management accounting practices in your organisation?

Section E: Sustainable Value Creation

11. In your view, how do Environmental Management Accounting practices contribute to sustainable value creation within your organisation?
12. How does the integration of climate risk influence strategic decision-making, operational efficiency, or long-term sustainability?

Section F: Outlook and Recommendations

13. What improvements do you think are necessary for organisations to better integrate climate risk into Environmental Management Accounting practices?
14. What recommendations would you give to organisations seeking to strengthen sustainability-oriented accounting systems?