



Twenty-one years of social and environmental accountability research: A coming of age

Lee D. Parker^{a,b,c,*}

^a School of Commerce, The University of South Australia, GPO Box 2471, Adelaide 5001, South Australia, Australia

^b University of St Andrews, Scotland, United Kingdom

^c Auckland University of Technology, New Zealand

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ABSTRACT

This study extends upon previous research into the profile and direction of social and environmental accounting research, analysing and critiquing 21 years of contemporary research in social and environmental accounting published particularly in four leading interdisciplinary accounting research journals covering the period 1988–2002 inclusive. It reflects upon selected seminal papers on the field, and presents an empirical analysis of SEA publication that updates Parker's (2005) findings. The prospect of a sharing of the territory between critical and managerialist approaches is envisaged, along with the application of multiple theoretical lenses. Social and environmental research show signs of more recent balancing between these two subject areas, while recent shifts in methodological approaches are increasingly emphasising the employment of content analysis/statistical relationships research and case/field/action/ethnographic research. National practices/comparisons and regulations are leading topic areas occupying researchers. External disclosure, attitudinal studies and theoretical framework papers also attracted significant attention. The paper also overviews emerging research in three non-Anglo-Saxon countries and identifies leading and emerging scholars in the field. The SEA field exhibits considerable momentum, but is found to be largely driven by research and publishing infrastructure outside North American economics focussed research communities.

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Social and environmental accounting (SEA) research has, despite attempts at marginalising it by the traditional economics and finance based accounting research community, has continued to develop and grow in the accounting research literature over the past 40 years. With the growing currency of international concerns and debate over the phenomena of greenhouse gasses, global warming, human rights, deforestation, land degradation and pollution and the like, SEA research is moving from the margins of accounting literature to centre stage. Hence it is apposite to revisit the question of the profile and trajectory of SEA research in our discipline. This study builds further on the critical review of the SEA field by Parker (2005), extending it to a 21-year period from 1988 to 2008 inclusive.

This study therefore aims to investigate the publishing, methodological and subject area profiles and trends in the SEA research literature with a view to establishing its range of focus and inquiry and its state of current development. It offers an exploratory empirical analysis of the contours of disciplinary knowledge being laid down by the international SEA research community with a view to setting foundations for future research directions and disciplinary development.

Accordingly this study presents a suite of five seminal review and critique papers published since 1997, that overview the SEA field. These have been authored by Bebbington (1997), Mathews (1997), Gray (2002), Deegan and Soltys (2007),

* Corresponding author at: School of Commerce, The University of South Australia, GPO Box 2471, Adelaide 5001, South Australia, Australia.
E-mail address: lee.parker@unisa.edu.au

and Owen (2008). These are briefly revisited. As its central focus, this study presents a 21-year profile of SEA research and publication in its leading journals since 1988. It provides a perspective on the volume of research activity, the balance between social and environmental accounting focussed papers, as well as examining the range and changing emphasis of research methodologies employed and the specific topic areas of researcher focus. The paper also profiles the leading and emerging scholars in the SEA field. Research in three non-Anglo-Saxon countries that are most prominent in SEA research are briefly considered as hallmarks of the European contribution that has hitherto not been adequately recognised by the international community.

1. Revisiting prior SEA field reviews

Prior reflections on the state of the art of corporate SEA research have been produced by Professor Mathews (1997) in his *Accounting Auditing & Accountability Journal (AAAJ)* paper covering 25 years of SEA research,¹ by Professor Jan Bebbington in her review essay on environmental accounting also published in 1997 in *Accounting Auditing & Accountability Journal (AAAJ)*, by Professor Gray (2002) covering *Accounting Organizations and Society's (AOS)* role in the social accounting project, by Professor Deegan and Soltys (2007) in their *Accounting Forum* paper reviewing social accounting research undertaken in Australasia, and by Professor Owen (2008) in his reflections on the state and future of social and environmental accounting research in his Asia Pacific Interdisciplinary Research in Accounting (APIRA) conference plenary published in *AAAJ*.

Bebbington (1997) makes a case for enabling environmental accounting in practice through critical challenges to practice, the role of education, and the imminent focus upon sustainability. She sees environmental accounting as empowering and emancipatory in its expanding the notion of the parties to be included and their access to influence over the agenda. Hers is a focus on engagement through winning over people to a new view of organisations and environment and reducing inequalities and injustices that presently exist. She sees evidence for the capture of the environmental accountability agenda by 'mainstream' forces that may threaten its enabling potential. Like Mathews (1997) below, Bebbington hopes for environmental accounting education to be the means for enabling the next generation of professional accountants, but acknowledges the limits to this prospect posed by the oftentimes non-compulsory status of environmental subjects in degree programs. Finally she very accurately anticipates the ongoing emergence of sustainability is a major societal concern, which despite its definitional debates, has gained considerable public profile in recent years. Her issues and related arguments have certainly been prescient of such issues drawing the attention of other seminal authors considered and of their emergence in the broader spectrum of social and environmental accounting research literature. The hopes for an education led movement and the fears of business 'capture', resonate with other leading SEA researchers while at the same time offer considerable scope for debate.

Mathews (1997) categorises major subject areas covered in the literature over a 25-year period. He expresses concern at the paucity of researchers and journals targeting this field. As a pathway to improving SEA policy and practice he calls for the development of SEA education for emerging accounting professionals. As Mathews earlier observed, it is still the case that a relatively small group of researchers internationally is engaged in SEA research. However there have been signs of ongoing growth in volume of publications, research communities and networks, major national and international conferences and supporting research journals. More recently global warming debates and national carbon trading system proposals have lured a growing number of researchers into the field. While Mathews (and Gray below) share a concern with the eclectic and disorganised state of SEA theorising, it may remain the case that policy and practice may emerge from multiple co-existing philosophies and perspectives, much as has been the case amongst accounting historians (Fleischman, Kalbers, & Parker, 1996). Mathews' hope for an education led drive for SEA practice appears likely to be a forlorn one, given the pressures upon the business education curricula from professional accounting bodies and students for growing technical accounting content as well as related subjects such as finance, information technology, management and marketing.

Gray (2002) reviews 25 years of SEA research in the journal *AOS*. He critiques the field's early under-theorised stage and critiques the early debates on SEA identity and definition in *AOS*. Gray critiques a significant level of SEA absence from the pages of *AOS*, as well as the phenomena of transient authors and subject matter in that journal. He bemoans researchers' predisposition to research what current practice in preference to developing future new possibilities. To this end, he calls for greater employment of radical approaches to drive innovation in SEA policy and practice. Gray focuses upon SEA perspectives such as feminist, Marxist and deep green ecology while critiquing the managerialist perspective. At the same time he admits the managerialist perspective's inevitability and sees 'the social accounting project' as outworking in the zone between critical and managerial approaches. Indeed in a global, commercialised economy, this zone may yet offer the possibility of practicable change. In a sense, like Mathews, Gray longs for a common meta-theory that can drive SEA. This may prove to be an elusive and possibly unnecessary dream. Both Mathews and Gray consider that in more recent times, environmental accounting has become the major preoccupation for SEA researchers, and both call for ongoing attention to social accountability and accounting. Both also agree upon our need to reactivate the normative research agenda as a pathway to action and change.

¹ Mathews has published two further reviews of the SEA field. Mathews (2003) updates his 1997 paper's SEA literature coverage through to 2001, and Mathews (2004) develops his 1997 paper's framework for the SEA research literature.

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