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# A framework for social and environmental accounting research

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## ABSTRACT

This essay explores recent trends in social and environmental accounting research (SEAR). We offer a basic SEAR typology to examine the limitations and possibilities within the current discourse. SEAR has taken a corporate approach in liberal democratic social space. Our typology examines the opportunities for SEAR to interpret and create change in social practice.

## 1. Introduction

Accounting has traditionally been depicted as an essentially historical practice, but recent global dilemmas open social and environmental accounting research (SEAR) to issues of: 1) the increasing protectionism, dissatisfaction with political processes and possible tensions with globalisation in the post-Brexit and Trump era, 2) climate change policy, practice and reporting in a world marked by commodified news and duplicitous capitalism, and 3) the growing neo-liberalisation of NGOs and public sector institutions amidst the deepening refugee crisis and fracturing of nation-states (see, for example, [Arnold and Sikka, 2001](#); [Sikka and Lehman, 2015](#)).

This essay is intended as a guide for those approaching the area for the first time to explore what SEAR is. Recent SEAR has taken a managerial turn which (arguably) does not fully explore the dilemmas that the natural environment poses for all citizens and nation-states. We agree with Professor Ray Chambers that what “accounting needs is its own Copernican Revolution” ([Chambers, 1999, p. 250–251](#)). We believe SEAR must contribute solutions to these global dilemmas to fundamentally reflect on itself, its theoretical and philosophical foundations, and consider its purpose in creating meaningful (and positive) change.

SEAR can contribute to these issues when it examines Gray’s (2016, p. 156) observation that “with the rise and rise of neo-liberalism, those with the power and the money have systematically and very effectively ensured that they have more of both at the expense of wider society”. Through the literature, our aim is to determine how SEAR can contribute to improving our relationships with the natural environment. Our paper offers a tentative classification developed from four ideal types: procedural ethics, critical theory, postmodernism and interpretivism. In SEAR, these have metamorphosed into the business case, critical theory, radical theory and critical realism/interpretivism. Recent research, as outlined in [Table 2](#), shows how these strands of thought no longer operate according to the grand narratives outlined below in [Table 1](#).

Our new classification for SEAR is developed from an analysis of the theme, argument and purpose of some recent articles in leading journals. [Table 2](#) provides a fresh examination of trends in SEAR, illuminating the role that other strands of research might play. The Table reveals a fragmentation in the various approaches between critical, interpretivist, radical and realist. We observe that the business case now dominates SEAR theory and practice. It relies on the existing social structures of liberal-democracies and dovetails with accounting research that deals with positivism. This fragmentation reveals a problem for modern communities

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**Table 1**

Philosophical Approaches to Critical Accounting.  
Adapted from .

Procedural Ethics (Kant's to Bentham) (Quadrant 1). Accounting Theorists: Gallhofer and Haslam, Gaa, Bayou, Reinstein and Williams.	Critical Theory (Marx to Early Habermas) (Quadrant 2). Accounting Theorists: Laughlin, Broadbent, Power, Tinker.	Postmodernism (Derrida, Foucault, Lacan) (Quadrant 3). Accounting Theorists: Arrington, Francis, Messner.	Interpretivism (Gadamer, Heidegger) (Quadrant 4). Accounting Theorists: Cooper, Willmott, Roslender.
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**Table 2**

Recent Developments in SEAR.

1. Business Case Accounting Theorists: Baker & Schaltegger.; DeVilliers, Van Staden.	2. Evolutionary Theory Accounting Theorists: Laughlin, Broadbent, Power, Thomson.	3. Critical/Radical theory Accounting Theorists: Cooper, Tregidga, Tinker.	4. Interpretivism/critical realism Accounting Theorists: Milne, Gray, Dillard, Brown.
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searching to construct sustainable business models. Of course, business has a role to play, but any role must be accompanied with a broader democratic, discursive and evaluative framework; a framework which investigates humanity's impact on the natural environment.

Of course our examination is not to offer a reductionist analysis but is to reveal those necessary conditions that may create better relationships with other cultures and the natural environment. Future directions for SEAR must explore the links between accounting, evaluative frameworks and information systems in the way that they enchant the social system. To this end, this current essay focuses on how SEAR can be developed using four perspectives. Finally, we explore possible future directions for SEAR using these perspectives.

## 2. A framework for sear

In drawing on recent SEAR, we highlight four dominant perspectives – the business case, critical theory, radical theory and critical realism/interpretivism. This provides an opportunity to consider the prominent role they play in this emerging discipline.

We consider that SEAR has taken a predominantly business case approach to sustainability. The business case approach advocates that SEAR must be embedded in existing business paradigms. Business case researchers explore ways in which social and environmental information can augment existing business operations (e.g. achieve greater efficiency). Furthermore, work in this area seeks to encourage the provision of 'better' information to 'improve' internal decision making (such as reducing environmental litigation). This, they argue, will provide greater external stakeholder accountability (such as providing information in ways that lessen external pressure on corporations). The dominant business case in SEAR shares much in common with *The Brundtland Report*, justifying an economic approach to increase the sustainability of the existing social system. Thus, SEAR using a business case approach, primarily considers incremental change within the existing market and economic paradigm (see, for example, [Unerman and Chapman, 2014](#)).

The second key classification we observe is an evolutionary approach which emanates from earlier critical accounting theory. This strand of the literature examines general claims about the distinctive nature of morality in SEAR. This is the view that social change emerges from the current social system through a focus on ethical and moral transformations. The general claim of morality is that it is possible to develop commonalities from within the current system. As such, there is hope that morality is commensurable across different cultures and identities. A sense of universality and a global common 'character of being' is embedded in such thinking. It is argued that such a strategy will create improved ethical outcomes in our interactions with each other, wider communities and the natural environment. For SEAR, this necessarily involves determining the ethical content concerning the impact (and outcomes) of corporate and social systems on other cultures together with the natural environment.<sup>1</sup>

Third, critical and radical theoretical approaches to SEAR appeal to substantive moral norms such as the level of inequality in a given society. This strand of research questions the viability of business as a means to create change in SEAR. Within critical quarters is a desire to examine the dynamics in the base and superstructure of capitalist relations of production. Many critical accountants argue that the accounting project perpetuates an unjust status quo and expand the earlier critical explanations for corporate social reporting in terms of stakeholder and legitimacy theory. These theories, it is argued, explain the limitations of the role of social and environmental accounting in terms of ameliorating, mediating, modifying and transforming the functions of accounting in the public interest. However, the attempt to politicise legitimacy theory and stakeholder theory fails to capture the extent to which, for example, Marxian analysis pervades the way we look at the world, and indeed, how Marx's own ideas have been transformed in unique ways for the twentieth century. Most recently, the work of [Tregidga, Milne, and Kearins \(2015\)](#) as well as [Sikka and Stittle \(in press\)](#) critique the corporate model and question whether unregulated profit maximisation is viable in the medium to long-term.

Last, a distinct critical realist or interpretivist approach is significant within SEAR ([Unerman and Chapman, 2014](#)). Interpretivism emerges from Aristotelian and Hegelian philosophy. It is an evaluatory framework and is about disclosing and revealing actions and purposes. For SEAR, this is important because interpretation must reveal different possible scenarios from a given text or narrative such as

<sup>1</sup> Representative of this line of thinking is the work of [Thomson \(2015\)](#) who offers insights into the role of governmental utilities in the UK.

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