Twenty five years of social and environmental accounting research within Critical Perspectives of Accounting: Hits, misses and ways forward

Craig Deegan

School of Accounting, RMIT University, Melbourne, Victoria 3000, Australia

ARTICLE INFO

Article history:
Received 29 April 2015
Received in revised form 7 January 2016
Accepted 17 June 2016
Available online xxx

Keywords:
Social and environmental accounting
Accountability
Engagement

ABSTRACT

This commentary provides a reflection on 25 years of social and environmental accounting (SEA) research within Critical Perspectives of Accounting (CPA). It is shown that CPA has been a major vehicle for disseminating SEA research with the published research coming from a variety of 'critical', 'middle-of-the-road', and 'managerial' perspectives. A number of topic areas attract attention with the most populated topic area relating to 'new imaginings' of accounting, with useful insights provided in terms of the use of counter, shadow, and dialogic accounts which reflect multiple voices and perspectives. It is emphasised within the commentary that SEA researchers need to examine the political foundations of their work. Important issues associated with SEA researchers’ role with engagement (both in terms of how they are undertaking their research, as well as where they are disseminating their results), in challenging existing practice, and in fostering a more enlightened and balanced form of education are also addressed.

© 2016 Elsevier Ltd. All rights reserved.

1. Introduction

The editors of this journal kindly asked me to reflect on the last 25 years of social and environmental accounting (SEA) research, and in particular, Critical Perspectives on Accounting’s (CPA’s) contribution to the ongoing debate. As somebody who coincidentally has been publishing in this area for almost 25 years this was a fascinating request and one that required a deal of reflection – both of others and of self – particularly in relation to the contribution and positive change (if any) created from this diverse body of work. The last 25 years has indeed been an interesting (albeit also somewhat frightening and alarming) period when it comes to the global state of society and the environment, and accounting’s potential contribution – both positive and negative – to this state.

Whilst many people might argue that during the last 25 years there have been many positive initiatives globally in relation to societies and environments, the reality is that social inequities continue to abound with increasing numbers of people being displaced or subject to some form of workplace injustices, urban violence and/or not having access to basic requirements of life, and the state of the environment in general seems to be getting worse with accelerating species extinctions, climate change, deforestation, desertification, land and water pollution, over population; the list goes on (Intergovernmental Panel on Climate Change, 2014; Garnaut, 2011; Stern, 2006). Corporations, financial markets, quests for continuous economic growth (which obviously are not sustainable in the presence of continuing damage to the environment...
and to societies, markets for managers (and associated incentivisation practices), government action/inaction, consumers, educators, accounting and accountability (and a lack thereof) are all central elements to these problems.

So what has been the contribution of SEA research? As a research community, do we have something to celebrate? Has ‘accounting’ contributed towards resolving any problems within societies and environments, or has it contributed to the problems? How has CPA addressed, and potentially helped, solve some of the problems – or isn’t the issue of solving real social and environmental problems within the remit of accounting journals? These issues, and more, will be considered in this commentary.

The balance of this commentary will be organised as follows. I will start with an overview of possible meanings that can be attributed to SEA which will then be followed by a brief overview of what SEA research is perceived to address. I will then consider the role of CPA in the wider debate about SEA as well as providing an overview of the number of SEA publications appearing in CPA over 25 years. Broad comments will then be made about the philosophical perspectives embraced across the publications, followed by a summary of the topic areas covered within those publications. Various insights provided within the various topic areas will then be highlighted and a concluding section of the commentary provides a reflection upon the SEA publications within CPA, and elsewhere, in respect of ‘hit, misses and ways forward’.

2. What is social and environmental accounting?

This commentary focuses on research into SEA – in itself a somewhat nebulous term as SEA can take many different forms. Broadly speaking, SEA can be thought to relate to the preparation and capture of information to inform stakeholders (within and outside the organisation) about an organisation’s impact on the societies and environments in which it operates (including, past, present, and future societies and environments). Of course, such a definition is too broad to be operational as questions remain about many issues, including the nature and breadth of the reporting entity, the extent of impacts to consider, and the stakeholders to which related ‘accounts’ are due. A somewhat more articulate definition is provided by Gray and Laughlin (2012, p. 240) who state (and they use the more general term ‘social accounting’):

Social accounting is concerned with exploring how the social and environmental activities undertaken (or not, as the case may be) by different elements of a society can be – and are – expressed. In essence, how they are made speakable – even knowable. So the process of social accounting then offers a means whereby the non-financial might be created, captured, articulated, and spoken. The analysis of such accounts – and their absence (Choudhury, 1988) – provides a basis through which social accountability can clarify how the relationships which are largely dominated by the economic (Thielemann, 2000) might be renegotiated to accommodate – or even to prioritise – the social and the environmental within these relationships.

Gray, Adams, and Owen (2014, p. 4) further note that the resulting social and environmental ‘accounts’ that emanate from this form of accounting:

may serve a number of purposes but discharge of the organisation’s accountability to its stakeholders must be clearly dominant of those reasons and the basis upon which the social account is judged.

The above descriptions reflect perspectives of what SEA could be, how it can be ‘imagined’, and the potential it could have. But how it can be imagined is very different to how social accounting is typically undertaken – to the lament of many people within the discipline.

There are many different ways to generate social and environmental ‘accounts’ and there has been much debate about the merits of different approaches (as well as the merits of abstaining altogether from ‘accounting’ for societies and environments). Some approaches to SEA are innovative and challenging to extant practice, but most are not. Some approaches provide challenges to ‘business as usual’ philosophies, but the overwhelming majority do not. Whatever the case, across the last 25 years there has certainly been a great increase in the amount of companies providing some form of social and environmental accounts, and a burgeoning research literature attempting to explain the motivations driving such predominantly voluntary behaviour. Initially in this time period (early 1990s) such accounts tended to focus on the environment, however in the mid-1990s reporters tended to reintroduce a consideration of society into the analysis (a topic that was the focus of some reporters in the 1970s). Reporters then embraced such notions as triple bottom line reporting (Elkington, 1997), CSR reporting, and more recently, sustainability reporting (although in reality, such accounts do not address sustainability in any substantive way).

With the increase in the incidence of reporting it could be speculated that reporting quality has improved across time particularly with the advent of such global initiatives as those instigated by the Global Reporting Initiative and the International Integrated Reporting Committee. However, the view amongst many prominent researchers in the area is that quality has not greater improved, and that perhaps various initiatives have been captured by business interests with the intent of stifling any real efforts that might broaden the accountability of business. Many reporters still appear to use SEA as a means of legitimising their existence and potentially forestalling efforts – including legislative efforts – that might require them to be more accountable for the many social and environmental impacts they are generating (Deegan, 2014). Key information which would challenge claims about the sustainability of organisations is overwhelmingly omitted. As such, it is generally difficult to understand a deal of current research that utilises various measures of reporting quality (often using the GRI Guidelines as some measure of quality, despite the limitations of such guidelines) and which often, for some reasons
دریافت فوری متن کامل مقاله

امکان دانلود نسخه تمام متن مقالات انگلیسی
امکان دانلود نسخه ترجمه شده مقالات
پذیرش سفارش ترجمه تخصصی
امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
امکان دانلود رایگان ۲ صفحه اول هر مقاله
امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
دانلود فوری مقاله پس از پرداخت آنلاین
پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات