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Chronicles of wasted time?

A personal reflection on the current state of, and future prospects for, social and environmental accounting research

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Abstract

Purpose – The purpose of this paper is to present a critical review of the development and current state-of-the-art of social and environmental accounting (SEA) research, with particular reference to the role and contribution of the *Accounting, Auditing & Accountability Journal*, while also offering some pointers as to how the field may develop in the future.

Design/methodology/approach – The approach combines a literature review and critique, with particular emphasis on SEA papers published in *AAAJ* (1988-2007) together with other papers published in a range of leading-edge journals (2004-2007).

Findings – While published SEA research covers a wide range of topics, particular emphasis has been placed on polemical debate and studies investigating the organisational determinants and managerial motivations underpinning reporting initiatives. Some evidence is produced of a *rapprochement* between mainstream SEA scholars and critical theorists, with the moral foundation, and interventionist stance, of the former being combined with the historically and theoretically informed perspective of the latter. Evidence is also offered of field-based studies achieving greater prominence in the literature in recent years.

Research limitations/implications – While a “broad brush” analysis of the historical development of SEA research is offered, detailed investigation is largely confined to the contribution of *Accounting, Auditing & Accountability Journal* and that of contemporary research studies.

Practical implications – Agreement is expressed with the conclusions emanating from previous authoritative reviews of the field concerning the need for engagement with practice on the part of researchers. However, a managerial perspective is eschewed in favour of recommending articulation of research to social movements and working directly with stakeholder groups.

Originality/value – The paper provides a detailed analysis of the contribution made by one particular leading edge journal, while further drawing on recently published work in a range of journals in order to develop pointers for future effective interventions by SEA researchers in matters of public policy and praxis.

Keywords Social accounting, Environmental management, Research, Working practices

Paper type Research paper

Introduction

The brief given for writing this paper was broadly to present a critical review of the development and current state of the art of social and environmental accounting research, with particular reference to the role and contribution of *Accounting, Auditing*

The author is grateful for comments received from attendees at the 5th Asia Pacific Interdisciplinary Research on Accounting Conference, Auckland, July 2007. The paper also benefited from constructive comments by referees.



& *Accountability Journal (AAAJ)*, while also offering some pointers as to how the field may develop in the future. On settling down to this task, two immediate problems presented themselves. First, there appears to be no clear agreement as to what actually constitutes social and environmental accounting research. Second, notwithstanding this initial dilemma, a number of authoritative reviews of the social and environmental research literature have appeared in recent years, leading to the obvious question being posed as to whether there can be anything new to say?

The potential intractability of the first problem is perhaps best illustrated in considering Gray's (2002, p. 692) remark that social accounting "can usefully be thought of as the universe of all possible accountings". Some way forward is, however, suggested by Gray employing social accounting as a generic term:

...to cover all forms of "accounts" which go beyond the economic and for all the different labels under which it appears – social responsibility accounting, social audits, corporate social reporting, employee and employment reporting, stakeholder dialogue reporting as well as environmental accounting and reporting (Gray, 2002, p.688).

Further guidance concerning themes coming under the broad ambit of social accounting research is provided by Deegan and Soltys (2007). Broadly, these are reviews of social, environmental and sustainability reporting practice, including analysis of motivations and determinants; stakeholder and "market" reactions to disclosure; discussions and commentaries about "new" accountings incorporating the social and/or environmental dimension; the role of accounting in promoting, or undermining, the environment and society; social and environmental audits; theory development to explain or understand practice and discussion of method and methodological issues.

In selecting the body of research forming the subject matter of this review and critique I have been largely guided by the approach adopted by Gray and Deegan and Soltys. Of course, this does not mean that selections made are still not highly subjective[1]. Thus, for example, in looking at research appearing since the founding of *AAAJ* in 1988 I exclude any reference to intellectual capital accounting, the apparent successor to the much debated in the 1970's human resource accounting (see, for example, the special issue of *AAAJ* devoted to the subject, vol. 14, no. 4, 2001), largely on the grounds of a perceived narrow focus on issues of economic, as opposed to social, efficiency[2]. Perhaps even more contentiously, a fascinating, and important, stream of research in the "critical" vein utilising published financial data in order to demonstrate how current reporting practices routinely privilege managerial and shareholder interests over those of other stakeholders (see, for example, Shaoul, 1998; Barskey *et al.*, 1999; Cooper, 2004) is omitted from consideration. It should, of course, be pointed out here that the relationship between "mainstream" social and environmental and critical accounting research is a somewhat troubled one to say the least. As Everett (2007) rather caustically observes in accusing Deegan and Soltys (2007, p.94) of marginalising critical thinking in their review paper:

Why do the authors want the reader to believe that "critical research" is somehow unique or different? If the authors mean by critical that which is "characterised by careful evaluation and judgement"...then the authors certainly have a problem, as this would mean that they are leaders in a field wherein the vast majority of work is being conducted carelessly, without evaluation, without judgement, or perhaps all three.

Clearly, Everett raises an issue here worthy of further examination which we will take up later in the paper.

Turning to the issue of the number of reviews of the social and environmental research literature appearing in recent years, those of Mathews (1997), Gray (2002), Parker (2005) and Deegan and Soltys (2007) are worthy of particular note. Each brings a different perspective to bear on their task but, as we shall see, some broad measure of agreement is reached on a number of issues appertaining to the current state and future prospects of the field. Mathews presents a highly detailed review of 25 years of social accounting research between 1971 and 1995, classifying the nature of the work (empirical studies; normative statements; philosophical discussion; radical/critical literature; non-accounting literature; teaching programmes and texts; regulatory frameworks and other reviews of the literature) as well as supplying a comprehensive bibliography. For his part, Gray offers a somewhat more “broad brush” overview of the development of the field, while also focusing on the particular role played by *Accounting, Organizations and Society*. The principal theme advanced is that social accounting can best operate in opening up a space for “new accountings” between the conventional literature and practice and “alternative” critiques and theorisation. Parker re-visits and briefly critiques these two earlier papers, comments at some length on ongoing theoretical debates within the field and analyses by reference to subject matter and methodological approach papers published in four leading-edge interdisciplinary accounting research journals between 1988 and 2003[3]. In this latter context attention is drawn to the predominance of environmental over social accounting research and the literature/theory/commentary methodological category over others such as content analysis, survey, case study and interview based approaches. Finally, Deegan and Soltys provide an insight into the significant contribution made to the social and environmental accounting literature by Australasian researchers in providing a numerical analysis of papers published in 12 sample (including two non-accounting) journals between 1995 and 2006. They do, however, go on to note that a limited number of researchers dominate publishing activity and draw attention to the propensity of certain leading journals (notably four of the acknowledged “top five”) not to publish work in the area.

Clearly, there would be little point in the present paper in offering a detailed overview of the development of social and environmental accounting research which would, inevitably, largely replicate the work of these earlier authors. The approach taken to the remainder of the paper is therefore as follows. First, a very brief history of social and environmental research is presented in order to draw out the emergence, and relative disappearance, of particular themes, issues and methodological approaches over time. The role of *AAAJ* in the promotion of these particular themes, issues and approaches is then discussed. This is followed by an outlining of the key concerns over, and hopes expressed for, the future of social and environmental accounting research by the authors of the earlier review articles referred to above, together with the present author’s take on these issues. The paper concludes with some observations as to how future research might usefully evolve.

Key developments in social and environmental accounting research[4]

The early 1970s is generally regarded as the period when social and environmental accounting (SEA) research first became established as a substantial discipline in its

own right (Mathews, 1997). Initial forays into the area largely featured descriptive empirical work, a fairly substantial body of which emanated from mainland Europe, charting the emergence of corporate social reporting initiatives (of which labour issues were a notable focus)[5], together with normative attempts at model building designed to improve disclosure practice. Generally, work was theoretically under-developed, with little attempt made to investigate corporate motives for disclosure. One notable exception, however, may be seen in the appearance of a number of studies, largely of US origin, which sought to investigate possible links between social disclosure and financial or stock market performance. Whereas research in the main was of a conservative, managerialist orientation, a very different slant was provided by the work of the independent research and lobbying organisation Social Audit Ltd, whose published, highly critical, “social audit” reports on a number of commercial organisations sought to place the ideals of transparency and public accountability firmly on the SEA agenda (see Medawar, 1976).

The 1980s and early 1990s witnessed the coming of age of SEA research as an area of scholarly enquiry as greater attention started to be paid to methodological issues, particularly in the employment of rigorous content analysis as an analytical tool, while studies became more overtly theoretically informed. In the latter context, perspectives drawn from stakeholder, political economy and, most predominantly, legitimacy theory were increasingly employed with the aim of explaining, rather than simply describing SEA practice. While capital market based studies maintained their popularity, a new strand of investigation centred on the increasingly prominent ethical investment movement. A further feature of this period lay in the emergence of philosophical discussion and vehement polemical debate concerning the social and political underpinnings of SEA research. Particularly notable was the contribution of “critical” scholars, drawing largely on perspectives emanating from Marxism, radical feminism and deep ecology, which lambasted extant SEA research for its perceived innate conservatism which offered little challenge to the agenda of the powerful and privileged.

A further key transformation in SEA research came about at the end of the 1980s with the emergence of environmental accounting and auditing issues as the prime focus of attention. Following a predominantly professional led agenda, a distinct managerialist slant is discernible in much of this research, witnessed by the almost complete displacement of the social dimension, together with an apparent desire to promote accounting and reporting systems whereby the environmental may be conveniently captured in the interests of promoting economic efficiency. Whereas elements of this tradition still persist today, a far more critical edge became increasingly apparent from the mid-1990s onwards in research addressing the internalisation of external environmental costs, via full-cost accounting methods, and, more particularly, in the re-introduction of the social as eco-justice issues, in addition to those of eco-efficiency, began to attract increasing attention. A major catalyst in this latter context was provided by business discovering “sustainability” as an issue of key concern, evidenced in part by the growth in popularity of “triple bottom line” reporting, encompassing the social and economic in addition to the purely environmental dimension.

Virtually all the issues and approaches referred to in the above, of necessity very sketchy, overview of the development of SEA research continue to attract the attention

of researchers. Polemical debate continues unabated, while numerous studies continue to probe managerial motivations for SEA disclosure practice. Capital market studies maintain their popularity amongst US academics, although appearing to interest relatively few outside this constituency (but see Murray *et al.*, 2006). In a similar conservative tradition, environmental management accounting issues continue to attract the attention of researchers, including a number from mainland Europe. Additionally, new issues continually emerge in the research arena, recent examples being examinations of NGO accountability (see AAAJ, Vol. 19 No. 3, 2006) and the role of web-based discourse in promoting corporate accountability (see, for example, Unerman and Bennett, 2004; Gallhofer *et al.*, 2006).

While, as noted above, there does appear to be some degree of continuity in terms of subject matter associated with the SEA research field, although admittedly the relative popularity of some individual topics tends to wax and wane over particular time periods (Gray, 2002), a growing number of “mainstream” SEA researchers have, in response to the strictures of critical theorists, fundamentally re-appraised (or at least clarified) the ethical, social and political beliefs driving their efforts. The end result is that, at least in my view, a growing body of published work now exhibits a discernible radical campaigning flavour, arising from a desire to critically engage with practice in an attempt to transform it (Bebbington, 1997). Additionally, such engagement increasingly employs interview and field study, in addition to more traditional desk-based, methods. However, engagement largely takes place with management rather than stakeholder groups, and, in particular, the labour focus prevalent in 1970s’ SEA research still seems largely absent from the field. We shall return to these issues later in the paper. There next follows, however, an appraisal of the role played by AAAJ in the promotion of SEA research and its contribution to the current state of the art of the field.

AAAJ’s role in promoting social and environmental accounting research

AAAJ signalled a clear intention to promote the social and environmental accounting research agenda with its publication in the inaugural issue of Gray *et al.*’s (1988) analysis of emerging trends in the field. Subsequently (up to the end of 2006)[6] I have been able to locate a further 75 papers in the journal broadly addressing issues appertaining to social and environmental accounting. Indeed, promotion of such research appears to have steadily gathered pace over the years. While in the initial years (up to 1996) 25 SEA papers were published, a figure somewhat inflated by 11 predominantly short contributions in a special issue on Green Accounting edited by Rob Gray and Richard Laughlin (vol. 4, no. 3, 1991), the following decade witnessed a further 51 papers appearing in the journal (31 of which have been published in the period 2002-2006).

A further significant feature of the SEA research output appearing in AAAJ lies in the nationality of its authors: UK (41 per cent of published papers) and Australasian (32 per cent) researchers have been clearly dominant. By contrast, colleagues from the USA and Canada have only contributed 18 per cent of papers published, with half of this output appearing in the first four years of the journal’s existence. Also noticeably under-represented are researchers from mainland Europe who are responsible for only 2.33 published papers[7]. This fact is perhaps surprising in view of the long-standing degree of interest displayed by legislators, most notably in Scandinavia, France and Spain, together with professional bodies (see, for example, Collison and Slomp, 2000) in

social and environmental accounting, reporting and assurance issues. Furthermore, there is an established, albeit relatively small, SEA research community within mainland Europe, whose work, notably on environmental management accounting issues and external reporting surveys, does occasionally appear in *The European Accounting Review* (see, for example, vol. 9, no. 1, 2000), a journal not particularly renowned for promoting SEA research, and more regularly in *Business Strategy and the Environment*.

Turning to themes and issues addressed in SEA research appearing in the pages of *AAAJ*, the range is broad and covers all the topics alluded to in the earlier analysis of key developments within the field. Following Gray *et al.*'s (1988) initial "scene setting" exercise, which posited the concept of "accountability" as an emerging framework for future research, there was a discernible focus in the journal's early years on a conservative research agenda concerned with the economic and capital market ramifications of corporate social disclosure practice (Freedman and Jaggi, 1988; Belkaoui and Karpik, 1989; Freedman and Stagliano, 1991). However a dramatic change in focus was heralded by the appearance of Tinker *et al.*'s (1991) seminal polemical paper taking extant SEA research to task for its innate conservatism and stance of political quietism. Since this initial foray, polemical literature review/commentary papers have, indeed, become a central feature of *AAAJ*'s contribution to the SEA research literature, with, over time, some signs appearing of a degree of rapprochement between "mainstream" SEA researchers and critical theorists.

Polemical debate

Polemical debate featured prominently in the 1991 special issue on Green Accounting. Noteworthy here were Maunders and Burritt's (1991) review of the implications for environmental accounting of adopting a "deep ecology" perspective; Power's (1991) analysis of the dangers of professional "capture of environmental audit serving to limit and distort green discourse"; and Henderson's (1991) outlining of the potential of the "new economics" paradigm in positively promoting such discourse. The rise of environmental accounting issues to central prominence in SEA research, along with the eclectic nature of polemical discourse encouraged by *AAAJ*, was further exemplified with the appearance of a special issue entitled "Fe[m]en]ists' Account" (Vol. 5 No. 3, 1992) edited by Cheryl Lehman. Here a highly provocative contribution by Christine Cooper, written from the perspective of radical feminism, counselled against attempts to "account for" the environment. For many "mainstream" SEA researchers such an apparent desire not to get involved in the practicalities of seeking to develop a more socially and environmentally responsive accounting seemed to signal an abandonment of the battlefield, and evidenced a schism between their own work and that of the critical theorists. However, a reply to Cooper in the same issue penned by another prominent critical theorist, Sonja Gallhofer, argued that disengagement ran the risk of ignoring the various forces at work in the environment's destruction, and furthermore might signify complicity. Gallhofer's more overtly interventionist perspective has been further demonstrated in papers calling for global scale regulation of green accounting (Gallhofer and Haslam, 1997), exploring the potential for the cultural values of indigenous peoples to inform the development of environmental accounting (Gallhofer *et al.*, 2000) and the role of the internet in promoting "counter accounting" (Gallhofer *et al.*, 2006).

In addition to growing signs of critical theorists adopting a more interventionist stance in actively advocating practical accounting change[8], mainstream SEA researchers have, as noted earlier, become far more aware of their work, albeit unintentionally, adopting an overly managerialist perspective which offers little challenge to the status quo. Indeed, Bebbington *et al.* (1999) bemoan such a perceived slant in a hard-hitting review of papers presented at the 1998 APIRA conference. Essentially, their argument is that whereas SEA research should be fundamentally concerned with issues of social injustice and environmental degradation, too many of the papers reviewed betray a conservative and managerialist inclination which fails to address social issues or adequately challenge the capture of the concept of sustainability by powerful vested interests.

Further polemical contributions appearing in *AAAJ* bear witness to a desire for a more radical campaigning edge to be introduced into SEA research. Bebbington's (1997) seminal contribution, for example, in calling for critical engagement of researchers in the realms of both environmental (and sustainable development) accounting practice and education, is concerned to address head on the reservations of the critical school concerning such a strategy and, in particular, to acknowledge the necessity of changing power relationships should achievement of a more fair and equitable society be the objective. The necessity of challenging powerful interests is, indeed, further forcefully articulated in Gray's (2006) dismissal of "shareholder value" as a notion of any consequence to SEA research concerned with promoting ecologically and eco-justice informed (sustainability) reporting practices. While Gray's emphasis is still on accountability, the tone of argument is distinctly more radical and hard-hitting than Gray *et al.*'s contribution to the inaugural issue of *AAAJ*!

A final sign of a growing level of accommodation, and indeed mutual empowerment, between mainstream SEA researchers and critical theorists is perhaps evidenced in the form of a joint contribution to *AAAJ* by the leading protagonists from each persuasion (Tinker and Gray, 2003). Although the content, and indeed writing style of the respective authors, indicates some ongoing tensions between their two perspectives, there does appear to be some measure of agreement on the need to combine the historically (and theoretically) informed perspective of critical theory with the moral foundation, and interventionist stance, of SEA research.

Understanding corporate disclosure practice

A further key focus on of work published in *AAAJ* over the years has been on corporate social and environmental disclosure practices. An early contribution from Harte and Owen (1991) critically appraised environmental disclosures in the annual reports of acknowledged "best practice" companies together with those in the environmentally sensitive water sector. The conclusion reached was that the partial and selective nature of such reporting fell far short of discharging public accountability obligations. Similarly, Tilt (2001), in noting that in the sample of top 500 Australian companies she investigated, internal reporting, in the form of environmental policy statements, was not generally conveyed to external parties, suggests this as being indicative of public expectations not being considered in terms of environmental policy setting. Other, substantial, critiques in the same vein have been offered by Moerman and Van Der Laan (2005) and Adams (2004). The former analyse the social reporting practices of a major tobacco company, BAT, highlighting a lack of completeness in

terms of issues addressed, together with the omission of some key stakeholder groups from the dialogue process which purportedly underpinned the whole exercise. It is further suggested that the main driving force behind the reporting initiative is essentially one of attempting to influence public policy debate. For her part, Adams subjects the 1993 and 1999 environmental reports of a major Chemicals company to rigorous critical scrutiny by means of contrasting the information disclosed with that produced by external independent sources. Discrepancies in terms of issues addressed, together with an observed reticence on the part of the company to convey “bad news”, are drawn to attention, which are considered to be symptomatic of a “reporting-performance portrayal gap”.

A further strand of work, employing content analysis methodologies of varying degrees of complexity, has been concerned with both describing disclosure practice, in terms of the amount of attention directed towards various social and environmental issues, and in addition attempting to establish its determinants, focussing on factors such as size and political visibility, industry membership, nationality and profitability (see, for example, Belkaoui and Karpik, 1989; Roberts, 1991; Yamagami and Kokubu, 1991; Hackston and Milne, 1996). A somewhat more overt theoretical foundation to this type of study was introduced in Gray *et al.*'s (1995a) longitudinal (13 year) study of social disclosure within UK corporate annual reports[9]. A particular concern here was to re-examine the theoretical tensions existing between “bourgeois” and “classical” political economy interpretations of social disclosure. The conclusion reached was that CSR practice was (in the time frame studied) both a marginal but nevertheless complex phenomenon that cannot be explained satisfactorily by a single theoretical framework, and that political economy, legitimacy and stakeholder perspectives might best be viewed as alternative and mutually enriching rather than competitor theories.

Notwithstanding Gray *et al.*'s endorsement of the employment of some degree of eclecticism in seeking theoretical understanding of corporate social disclosure practice, subsequent studies have overwhelmingly employed legitimacy theory as their main interpretive focus. Its popularity amongst researchers is, indeed, particularly evidenced by the appearance of a special issue of *AAAJ* (Vol. 15 No. 3, 2002), edited by Craig Deegan, devoted to SEA studies employing a legitimacy theory lens. Essentially, the aim of empirical research in this vein is to seek to identify, and possibly go on to predict, the driving factors behind managerial disclosure decisions, which are understood to be motivated by a desire to demonstrate corporate conformity with societal expectations.

Much of this work has been “desk-based”, attempting to infer motives by relating corporate disclosure to external factors. Thus, for example, Deegan and Rankin (1996) provide evidence of companies significantly increasing the reporting of favourable environmental information when being prosecuted for environmental misdemeanours. Further studies point to factors such as unfavourable media attention as a catalyst for positive information disclosure (Deegan *et al.*, 2002) or size and ownership status (Cormier and Gordon, 2001), strategic posture represented by press release activity (Magness, 2006) and public profile (Tsang, 1998; Campbell *et al.*, 2006) as influential disclosure drivers. A somewhat smaller body of work has taken a more direct approach to studying disclosure decisions via employing questionnaire (Wilmshurst and Frost, 2000) or interview based methods (Buhr, 1998; O'Donovan, 2002; O'Dwyer, 2002). While researchers have generally indicated that their empirical findings are supported

by legitimacy based explanations, some have reported mixed findings (Campbell *et al.*, 2003) or, indeed, largely negative ones (O'Dwyer, 2002).

Notwithstanding the volume of empirical studies employing legitimacy theory as an explanatory tool, Mobus (2005) argues that the theory remains underdeveloped and using it to make specific predictions is difficult[10]. Additionally, with the exception of O'Dwyer's (2002) investigation of the perceptions of Irish managers as to the efficacy of disclosure as a legitimising strategy and Milne and Patten's (2002) experimental study of the effect of specific legitimising disclosures on investors' decisions, little attention appears to have been paid as to how (or whether) the legitimisation process itself works or what its effects might be. All too often we are simply offered plausible interpretations of managerial motivations for disclosure with no attention paid as to how such disclosure may, or may not, promote transparency and accountability towards non- capital provider stakeholder groups. There is a substantial issue at stake here as legitimising disclosures can often be positively misleading (Deegan and Rankin, 1996). Indeed, as Deegan *et al.* (2002, p. 334) further point out:

Studies providing results consistent with legitimacy theory (and there are many of them) leave us with a view that unless specific concerns are raised then no accountability appears to be due. Unless community concern happens to be raised (perhaps as a result of a major social or environmental incident which attracts media attention), there will be no corporate disclosure.

Fieldwork studies which venture beyond the confines of a legitimacy based approach, have more to offer, I would suggest, in both understanding organisational processes and managerial motivations underpinning reporting initiatives, and more importantly critiquing their effectiveness in promoting organisational transparency and accountability. An excellent example of work in this vein is provided by Larrinaga-Gonzalez *et al.*'s (2001) interview based study conducted within nine Spanish companies which suggested that the implementation of environmental accounting and reporting techniques, rather than heralding any change in managerial attitudes and priorities, simply represented an attempt to negotiate and control the environmental agenda. Significantly, further evidence of the constricted nature of managerial conceptions of corporate social responsibility issues is provided by O'Dwyer's (2003) study based on a programme of interviews with 29 senior executives in Irish companies. The potential richness of research findings that may ensue from fieldwork of this type is further evidenced by Adams (2002) study of internal organisational factors, including degree of stakeholder involvement and verification processes, within a sample of British and German companies. As Adams (2002, p. 246) notes in encouraging further such engagement based initiatives:

The results of such work would be important in the further development of reporting processes, sound governance structures which involve stakeholders and, importantly, auditing guidelines. Such developments would improve corporate accountability on ethical, social and environmental impacts leading to better performance.

A further broad church of research output and avenues for exploration

While polemical literature review/commentary and studies of corporate social and environmental disclosure practice, with an emphasis on investigating drivers for disclosure (albeit within a generally constrained legitimacy theory framework),

together make up somewhat over half of SEA papers appearing in *AAAJ*, a wide range of other topics have been addressed over the years. As noted earlier, studies addressing the economic and capital market ramifications of disclosure practice featured prominently in the early years, however, this conservative stream of research has subsequently all but disappeared from the pages of the journal, possibly due in part to the relative absence of contributions from US researchers since the early 1990s. One notable exception here is provided by Murray *et al.*'s (2006) UK based longitudinal (ten year) study of the relationship between social and environmental disclosure and stock market returns. Significantly, however, in this case the authors stress that their work is motivated by a desire to explore how the potential of financial markets to contribute to social responsibility and sustainability may be engaged, rather than any concern with investment returns *per se*. Somewhat more attention has been paid to issues of ethical investment, initially in terms of its financial ramifications (Luther *et al.*, 1992), and much more recently in employing fieldwork and interview based methodologies to investigate how the relationship between ethical and financial performance is addressed by both specialist funds (Cowton, 2004; Haigh, 2006a) and mainstream institutional investors (Solomon and Solomon, 2006).

A further key topic within the conservative SEA research paradigm, that of the implications for management accounting systems of incorporating an environmental dimension has similarly achieved little exposure within the pages of *AAAJ*. Milne's (1991) paper presented a detailed overview of the means by which environmental resource values might be incorporated into management decision-making frameworks and offered an agenda for future research designed to promote practical change. Subsequently, only two studies, Dunk's (1999) field based exploration of the implications for financial investment appraisal methods of adopting the Montreal Protocol and later (2002) investigation of the potential for utilising environmental accounting information towards the end of improved product quality design have responded to this particular challenge.

Finally in this review of the role played by *AAAJ* in the development of the SEA research literature, mention should perhaps be made of a number of topics that have made fleeting appearances but are clearly worthy of further exposure. For example, with the exception of Burritt and Welch's (1997) initial exploratory approach to developing an environmental accountability framework for the Australian Commonwealth public sector and Ball's (2005) field based study of the potential of environmental accounting as a change agent in promoting sustainable development practices within a UK Local Authority, research outside the private sector domain is somewhat conspicuous by its absence. Similarly, despite Bebbington's (1997) highlighting of the enabling potential of environmental accounting education, only Gibson's (1997) brief review of a sample of courses introduced in Australian and overseas universities further addresses this issue. Intriguingly, in this context, Gray (2002) points to a similar silence concerning education matters on the part of *Accounting, Organizations and Society*. Additionally, Gray's (2002) vision of a space being opened up for "new accountings" remains largely unrealised in the pages of *AAAJ*. Boyce's (2000) utilisation of information available in the public domain in order to construct a social and environmental account appertaining to a large scale economic development project, together with Jones' (2003) development of a natural inventory

model designed to operationalise accounting for bio-diversity for a UK publicly listed water supply company, provide rare glimpses of what may be achieved in this context.

While the relative dearth of published work in the areas outlined above is of some concern, a far more fundamental gap in the *AAAJ* literature, in my view, lies in the paucity of studies investigating stakeholders' perspectives on SEA. Gray *et al.*'s (1997) case study of Traidcraft's stakeholder centric social accounting processes, together with Tilt's (1994) questionnaire survey and O'Dwyer *et al.*'s (2005a) interview based study of the views on, and use made of, corporate environmental and social disclosures by a sample of Australian pressure groups and Irish NGOs respectively, make up the sum total of work in this vein. Indeed, slightly more empirical attention has been paid to investors' demands for, and use made of, SEA disclosures (Epstein and Freedman, 1994; Deegan and Rankin, 1997; Milne and Patten, 2002). Given the calls alluded to earlier for a somewhat more radical campaigning edge to be introduced into SEA research, together with the stakeholder perspective purportedly adopted in influential reporting guidelines such as the GRI and AA1000 and seemingly corporate reporting practice itself, the lack of academic input in this respect might be considered somewhat unfortunate, to say the least.

The future of social and environmental accounting research: some hopes and concerns

Despite the reservations expressed above concerning a perceived under-representation of certain themes and topics, the summary presented of SEA research appearing in *AAAJ* indicates that a considerable body of literature, featuring both lively theoretical debate and substantial empirical insights, has developed over the years. Further indications of the apparently healthy nature of field are provided by the launch of *Critical Perspectives in Accounting*, shortly after *AAAJ* made its appearance, and the rejuvenation of *Accounting Forum*, under the joint editorship of Glen Lehman and Tony Tinker, from the mid 1990s which have joined the longer established *Accounting, Organizations and Society* in providing major outlets for SEA research. Additionally, more generalist journals, such as *British Accounting Review*, and non-accounting journals, notably *Business Strategy and the Environment* and *Journal of Business Ethics*[11] have also proved highly receptive to research in the field. However, in spite of this seemingly rosy picture, some, fairly substantial, concerns over the future trajectory of SEA research have been expressed in the authoritative reviews provided by Mathews (1997), Gray (2002), Parker (2005) and Deegan and Soltys (2007) which were briefly introduced at the beginning of this paper.

Mathews, for example, expresses a concern that, despite the growing volume of published SEA material, the field is somewhat under-populated in terms of active researchers, with far too few new entrants making their mark. Worryingly, this same observation is repeated by Deegan and Soltys a decade later. Lack of encouragement and support at institutional level, and within the academic community in general, is cited as a major contributory factor here by Laine (2006) and Frost (2007). It is suggested that this situation may be further exacerbated by the ever growing influence of pernicious research assessment exercises, and accompanying incentives to locate young researchers within established research groups of a critical mass. Mathews, Deegan and Soltys and Parker also draw particular attention to the fact that a number of leading international journals are not receptive to SEA research, and hence there may be a danger that ambitious new researchers anxious to make a name for themselves may be discouraged from entering the field.

Clearly, any research field which is not continually rejuvenated by new talent emerging is likely to rapidly become moribund; therefore fears such as those expressed above call for some consideration. My personal view is, however, that we need have few worries on this score. With Parker, I draw much comfort from the growing influence of research centres and networks, notably the Centre for Social and Environmental Accounting Research (CSEAR), whose series of annual summer schools have spread in recent years beyond merely the UK to Australasia and mainland Europe. Additionally, conferences such as APIRA and its sister events in Europe and North America provide an excellent platform for new researchers, particularly in view of the traditional association they have with the leading journals publishing SEA research. Indeed, we are beginning to see the fruits of this groundwork as recent PhD graduates, significantly many of which come from developing countries, hitherto under-represented within the research establishment, enter the ranks of contributors to *AAAJ* (Kuasirikun and Sherer, 2004; Belal and Owen, 2007; Shenkin and Coulson, 2007; Spence, 2007) and other leading edge journals (see, for example, Rahaman *et al.*, 2004; Kamla *et al.*, 2006; Spence, n.d.).

Further, I am unconvinced as to the adverse impact of the apparent exclusion of SEA research from certain journals, or that pursuing such a research path prejudices career opportunities. In the former context, as Parker points out, the journals at issue have two things in common. First, their editorial bases are located in North America. Secondly, they share the same biases in the favouring of narrow economic perspectives to the virtual exclusion of social and environmentally informed research. Quite simply, in my view, they amount to little more than American “house journals” whose international significance, particularly in terms of furthering a practically based agenda is virtually zero. Furthermore, as Bebbington and Dillard (2007) so cogently observe, far from SEA research being singled out for exclusion, these journals are a virtual no-go area for work of a non American authorship whatever the subject matter of the paper might be! I am led to suggest that there is little point in continuing to agonise over the exclusion issue. Should we truly be concerned with expanding the international scope and influence of SEA research, the under-representation of a European perspective, which I alluded to earlier, is far more worthy of attention, not least in view of Gray’s (2002) drawing of attention to the seminal influence of work emanating from this very constituency in the early years of *Accounting, Organizations and Society*.

Finally, to turn very briefly to the issue of career opportunities, I see no evidence that embarking on a SEA research path is of any detriment whatsoever. Indeed, on the basis of casual observation of the progression of colleagues who first cut their research teeth at CSEAR summer schools, quite the opposite conclusion, at least as far as UK academics are concerned, could be drawn!

A somewhat more substantial concern expressed particularly strongly by both Gray and Parker focuses on a perceived lack of engagement with practice on the part of SEA researchers, evidenced in the relative dearth of case/field/interview work finding its way into the leading journals noted by the latter. This concern is rooted in a desire for research to point the way towards practical change, a desire echoed by Mathews, 1997, p. 481) in the following terms:

... this field of study must lead to action and change in the relationship between business, the stakeholders which make up society, and the environment which we need to support us all.

In bringing about such an end, Parker (2005, p.851) concisely notes that:

Impact on policy and practice calls for active engagement in the process of design and experimentation with SEA systems, structures and processes.

For Gray (2002, p. 702) the real problem lies in a lack of communicative skills on the part of SEA researchers:

We social accountants must teach ourselves how to write. We must teach ourselves how to reflect upon, analyse and communicate this growing and crucial body of social accounting engagement if our project . . . is not to become entirely sterile and the critique of our efforts is to remain forever unconnected with the practical engagements of the project.

In the light of the above comments, it is of some significance to note that field based research does appear to be growing in prominence. For example, whereas Parker indicated that only 15 per cent of papers published in the period 1999-2003, in the four journals he analysed, employed such methods (itself representing an increase on the 7 per cent observed in the pre 1999 period) my own analysis of the same journals for the following three years (2004-2006) shows a further increase to approximately 30 per cent. These studies both address a broad range of issues, with clear signs of a social dimension being re-introduced[12], and are set within widely differing organisational contexts.

Interview based studies by Haigh (2006b, c) and Solomon and Darby (2005), for example, provide further important insights into institutional social investment processes, while Kuasirikun's (2005) investigation of the attitudes of Thai accountants towards social and environmental accounting issues provides useful pointers as to how practical reporting change may be brought about in the specific Thai context. A further, particularly noteworthy, study is that of Deegan and Blomquist (2006) in that it features engagement with stakeholder (as well as managerial) interests and provides rare evidence of the former having some influence on, in this case, environmental reporting practice. A wealth of interview based material, soliciting the views of all concerned parties, is drawn on to illustrate how intervention by an environmental NGO, WWF-Australia, led to revisions in both the Australian Minerals Industry Code for Environmental Management, and subsequent reporting practices of individual companies. Significantly, however, the authors go on to strike a cautious note when considering the question as to whether these changes actually reflect any substantial change in business priorities. The possibility is raised here that fairly modest changes within a "business as usual" framework took place, while the support of a "moderate" NGO, together with the reporting changes introduced, were simply useful legitimising devices in deflecting the concerns of more critical stakeholder groups.

Further studies, set within organisations of widely varying scale, ranging from English local authorities (Ball and Seal, 2005) to the World Bank (Neu and Gomez, 2006) raise similar concerns as to the degree of change in organisational processes and priorities social responsibility programmes, and associated reporting practices, actually deliver. Two are particularly instructive in this regard, O'Dwyer's (2005) investigation of the evolution of a social accounting process in an Irish overseas aid agency, and Rahaman *et al.*'s (2004) study of the social and environmental reporting practices undertaken by the Volta River Authority in Ghana. O'Dwyer provides a graphic illustration of managerial capture of, what appears to be on the surface, an

emancipatory reporting initiative. Key factors drawn to attention here include the denying of a voice to key stakeholders (most notably local communities in developing countries); distrust of management, together with fear of the consequences of dissenting opinions being voiced, inhibiting dialogue; and an absence of board level commitment to acting on stakeholder concerns evident in a resistance to including any critical comment in the published social report. For their part Rahamen *et al.* (2004), point to the prevalence of a stakeholder management, rather than accountability, ethos evidenced by a concentration on the interests of powerful stakeholders to the exclusion of those of the economically weak. In this context, attention is drawn to the overriding focus placed on reporting physical environmental impacts in response to information demands emanating from international agencies funding a large scale public sector electricity generation project being undertaken by the Authority. By contrast, the less visible social and environmental economic impacts on Ghanaian rural communities unable to afford the charges dictated by the required commercial return imposed on the project are ignored.

Finally, mention should be made of two studies concerned with the development of “new” social and environmental accountings. Cooper *et al.*'s (2005) presentation of a social account of the hardship, debt and stress experienced by Glasgow students' working part-time while being in full-time education is noteworthy in two key respects. First, with its avowedly Marxist orientation, it represents a still somewhat rare example of a practical exercise in SEA informed by critical theory. Second, it establishes a clear link to the 1970's ideals and motivations of Social Audit Ltd, and thereby demonstrates the ongoing relevance of that organisation's seminal work. From a very different perspective, Herbohn (2005) reports on the results of an experiment she undertook, with organisational co-operation, to establish a full-cost environmental accounting system within the Australian public forest sector. Due to a variety of situational context factors, together with philosophical concerns on the part of a number of participants relating to the reduction of intrinsic environmental values to financial terms, the experiment ultimately proved unsuccessful.

The “failure”[13] of Herbohn's experiment is instructive in that it largely mirrors the experiences of other researchers who have sought to work with managerial interests in bringing about practical reporting change. For example, in the case of Jones' (2003) natural inventory model referred to earlier, the company concerned showed no inclination to use the model for reporting purposes, or indeed of maintaining any further contact with the researcher. Similarly, factors such as the continued predominance of commercial objectives, market constraints and “economic realities” have contributed to the “failure” of earlier attempts at practical intervention (Dey *et al.*, 1995; Dey, 2007a; Bebbington and Gray, 2001). It would seem here that the problem is not one of, in Gray's (2002) words, “imagining new accountings”, or, in the light of the work referred to above, a lack of communication skills, but rather one of getting management to buy into the process. Failure to mount effective interventions in the practical sphere is, of course, not a problem unique to SEA research. Indeed, a similar fate befell attempts by more radical accounting interests to intervene in the debate over UK pit closures in the 1980s (see, for example, Cooper and Hopper, 1988), as did attempts by UK local authorities to employ social cost analysis as a tool to fight the de-industrialisation programme of the Thatcher government (see Harte and Owen, 1987). Nevertheless, in view of the central importance attached to promoting practical

change by commentators such as Gray, Mathews and Parker, the apparent failure of SEA research to influence practice does raise serious questions as to whether our efforts amount to nothing more than “chronicles of wasted time”. Everett (2007, p. 97) offers a typically trenchant contribution to the debate here:

To date, and despite the ceaseless energy of a great number of SEAR scholars, it is hard to suggest that the field of SEAR has somehow affected any significant change and slowed our global drift toward commodification, and all the “ills” (and gains) that drift entails. *Perhaps it is time for some of SEAR’s leaders to rethink the direction this field is taking* (emphasis added).

It is to the question of how future research might possibly evolve that my concluding comments are addressed.

Towards a healthy future research agenda?

In seeking to enhance the practical impact of SEA research, Parker calls for a more positive view to be taken of the potential of a managerialist contribution in terms of future development of the research agenda. Interestingly, this call is answered by a number of contributors to a special issue of *AAAJ* (Vol. 20 No. 3, 2007) devoted to the topic of engagement with organisations in pursuit of improved sustainability accounting and performance[14]. Particularly noteworthy here are Adams and McNicholas’ “action-based” study of the development of a sustainability reporting initiative in an Australian publicly owned water company; Perez *et al.*’s (2007) interview based study of various intangible factors promoting the embedding of environmental management systems within a sample of Spanish companies; Dey’s analysis of the development and implementation (with which the author was intimately involved) of a social accounting system at the fair trade organisation, Traidcraft; and Belal and Owen’s investigation of the views of a sample of Bangladeshi managers on the current state of, and future prospects for, social reporting in that country[15]. Adams and McNicholas are able to point to an encouraging outcome in terms of effecting organisational change in the guise of an enhanced reporting structure and incorporation of sustainability issues into decision-making. In a similar positive vein, Perez *et al.* (2007) identify the central role management accounting, amongst other intangible factors, may play in embedding environmental management systems within commercial organisations and thereby improving environmental performance. By contrast, Dey points to unintended consequences ensuing from his intervention, in that the social accounting system’s eventual focus on relatively narrow quantitative indicators simply provided legitimacy for a more commercial interpretation of the organisation’s core religious principles being promoted by an influential management group, rather than achieving the desired aim enhancing stakeholder accountability. Similar reservations over the potential for social reporting to enhance stakeholder accountability are suggested by Belal and Owen’s study, with managers interviewed largely viewing its role as one of managing the perceptions of powerful groups such as overseas buyers and investors.

The studies by Adams and McNicholas and Perez *et al.* may be regarded as providing some support for Parker’s argument that a managerialist contribution to the advancement of SEA research is both necessary and inevitable if academics are to have any real influence on organisational practice. However, a word of caution is necessary here in that, as the authors acknowledge, Adams and McNicholas’ experience with a

state owned organisation contrasts somewhat sharply with that of prior researchers working within shareholder owned companies. Furthermore, in the case of Perez *et al.*'s (2007) study, while management accounting practices may well prove instrumental in promoting environmental embeddedness and improved environmental performance in eco-efficiency terms, there is nothing to suggest that commercial "imperatives" are in any way being challenged.

To nail my own colours to the mast, I must confess to having severe reservations on two scores over the potential of a managerialist contribution to an emancipatory research agenda concerned centrally with issues of organisational accountability. Firstly, the majority of the (admittedly somewhat scant) literature featuring attempts to engage in collaborative work with organisations in designing new accounting systems, as we have noted, hardly offers an encouraging picture. Second, and more fundamentally, earlier field based studies investigating the views of corporate management concerning corporate social responsibility in general, and reporting initiatives in particular, tend to echo the findings of Belal and Owen in overwhelmingly pointing to a narrow concern over issues concerning image rather than a commitment to transparency and accountability (see, for example, Owen *et al.*, 2000, 2001; O'Dwyer, 2002, 2003), with little evidence of changes in organisational priorities being brought about (Larrinaga-Gonzalez *et al.*, 2001; O'Dwyer, 2005). A further study by Thomson and Bebbington (2005) is particularly instructive in this context. Drawing on extensive experience of interactions with reporting organisations over many years, including acting as expert advisors, taking part in the judging process for various SEA reporting award schemes and, most significantly, being involved personally in stakeholder engagement exercises, the authors' point to a "one way" management communication process, and associated lack of responsiveness to stakeholder concerns, greatly limiting the potential for the reporting process to lead to changes in organisational priorities. In view of findings such as these, one has to fundamentally question Parker's endorsement of the managerialist route, at least in terms of its likely efficacy in leading to emancipatory change, while also, indeed, questioning whether corporate management itself is likely to continue extending a welcome to researchers' intent on exposing their shortcomings!

As an article of personal faith, I have to say that Gray's (2002, p. 699) call for SEA research to "develop the space between the increasing rigour and sophistication of the alternative/critical projects and pragmatism and successful practice of the managerialist projects" resonates somewhat better with me. This is largely because central to this approach is a desire to exploit the emancipatory and radical possibilities of SEA, and, most importantly, acceptance of the necessity of holding the powerful accountable for their actions.

Significantly, as will be recalled, accountability was posited as a framework within which future SEA research could best be located in Gray *et al.*'s (1988) contribution to the inaugural issue of *AAAJ*. However, I would argue, with the benefit of hindsight of course, that Gray *et al.* were greatly mistaken in placing accountability within the "middle ground" of corporate social reporting[16]. On the contrary, accountability is surely a fundamentally radical concept, particularly in today's climate where business leaders and politicians alike demonstrate on a daily basis their profound reluctance to be held remotely accountable for any actions they take. By stark contrast here, these same constituencies have enthusiastically embraced the two other components of Gray

et al.'s "middle ground", enhancement of the corporate image, with reporting sold to organisations on the basis of "business case" arguments relating to issues of reputation enhancement and effective risk management, albeit often seamlessly intertwined with notions of "accountability" (see Cooper and Owen, 2007), together with the regarding of SEA as an extension of financial reporting to investors. The latter was aspect was, indeed, starkly illustrated in the debate surrounding the ill-fated attempt to introduce in the UK a reporting requirement for quoted companies to produce an operating and financial Review (OFR), viewed as a vehicle for, at least rudimentary, mandatory social and environmental disclosure. While in the early stages at least some discussion centred round notions of the OFR as a means of stakeholder accountability, the DTI's (2004) Draft Regulations, produced at the end of the consultation process, made it quite clear that the OFR was "addressed to" and "prepared for" shareholders. Furthermore, it was suggested that it is "...through shareholders exercising informed influence over companies that their expectations *and those of the wider community* will best be met (para. 2.3, emphasis added)[17].

Much of the more radical, campaigning contributions to the SEA research literature reviewed, albeit briefly, in this paper have, at least implicitly, been "engagements" concerned with critically evaluating the accountability credentials of corporate and market based initiatives. Rigorous analysis of published reports, and accompanying assurance statements (Ball *et al.*, 2000; O'Dwyer and Owen, 2005), together with critical questioning of management itself, serves the far from trivial purpose of evaluating the purposes of the powerful (Collison, 2003), and thereby exposing the downright dishonesty behind much of what is going on. Worthy of particular note in this context is a growing body of work which employs the tool of critical discourse analysis in order to expose how corporate management attempt, through reporting mechanisms, to portray potentially radical concepts such as sustainability and sustainable development as being entirely compatible with a "business as usual" scenario (see, for example, Laine, 2005; Tregidga and Milne, 2006; Spence, 2007) Contrasting corporate "propaganda" with information gleaned from independent sources (Adams, 2004; Dey, 2007b) goes further in beginning to "imagine" the new accountings called for by Gray. Further possibilities for intervention in debate are offered by effective use of the internet (Gallhofer *et al.*, 2006). However, we inevitably come back to the question of how effective in terms of promoting practical change all this considerable effort might be?

For Cooper *et al.* (2005), intervention can only be a catalyst for change if it is articulated to social movements. Significantly, this is far from being a new observation as far as the SEA literature is concerned. As Hopwood noted, with great prescience, in 1978, whereas social accounting may possess the potential to deliver enhanced accountability, it also provides a means by which corporate interests may reinforce and extend their social legitimacy. He goes on to note that:

... at a purely technical level it most likely is possible to invent a million and one ways of social accounting ... Unless, however, they are designed in the light of an appreciating of the changing patterns of social influence and control and those factors that are shaping the social roles which information is serving, they are likely to have a rather limited social significance (Hopwood, 1978, p. 63).

Hopwood concludes his paper by calling for social accounting to develop through processes of consultation and participation, involving groups such as employees, trade unions, central and local governments and other interested parties. Similarly, in a later

(1985) paper telling “the tale of a committee that never reported”, the call was repeated for action research strategies to be conducted with the full co-operation and involvement of concerned user groups. It is, I believe, in failing to take on board Hopwood’s message that SEA research, and I certainly include my own efforts in this category, has failed to deliver the high hopes of its exponents. Arguably, the same message exposes the fundamental flaw in Gray’s call for social accounting to “operate in a space”, at least in so far as promoting change in both accounting systems and the society they operate in, is concerned.

In conclusion, whereas I fully concur with Parker and Gray’s call for engagement, I differ in terms of how such engagement may proceed. Rather than working with managerial interests or “in a space”, I would suggest that we urgently need to involve stakeholder groups fully in our research initiatives, and extend our efforts into the arena where the less comfortable areas of conflict lie (Tinker and Gray, 2003). Encouragement at a theoretical level for future SEA research to go down such a route is provided by the work of Shenkin and Coulson (2007) and Spence (n.d.). One practical way forward is pointed to in the recent efforts of O’Dwyer *et al.* (2005a, b) and Deegan and Blomquist (2006) in their work with NGOs. Further initiatives could profitably involve the trade union movement, which despite reductions in its power and influence in recent years remains the main forum through which ordinary people’s aspirations in the workplace may best be promoted, and the one meaningful countervailing power to that of the corporate lobby (Sampson, 2004). In an all too rare example of work drawing on engagement with the employee and trade union constituencies Johansen (2007, forthcoming) offers important insights into the role unions may play in enhancing corporate social accountability while also, quite rightly, stressing the need for future research to pay due cognisance to institutional, as well as reporting, issues as a key factor in accountability terms. Finally, another potentially fruitful line of engagement is with local government in further developing the projects of Ball (2005, n.d.) and Ball and Seal (2005), or indeed with public sector organisations more generally (Adams and McNicholas, 2007).

At the same time, as Neu *et al.* (2001) point out, we must continue our commitment to long term institution building activities, drawing on the lesson of CSEAR and similar initiatives, if our desire to effectively intervene in the realms of praxis and policy making is to be realised. I see much potential here for common cause being made by SEA researchers pursuing a radical engagement path and the “critical” school itself, the overriding concern of both groups being in holding the powerful accountable for their actions, whatever parochial disagreements may exist as to how that end may be achieved. At the same time, of course, I see little common cause being made with the conservative, capital markets wing of SEA research!

Finally, as Mathews has long advocated (see, for example, Mathews, 1986, 2001), the education sphere itself cannot be neglected as a front of engagement. While I would concur with Parker’s view that growing pressures on the curriculum limit the potential for SEA carving out a separately definable space, this is, perhaps, to miss the point, as amongst other issues SEA courses can, of course, themselves be taught from a corporate or managerial perspective. Additionally, Matten and Moon’s (2004) substantial survey of corporate social responsibility education patterns in general within European Business Schools suggests that not only is the subject area enjoying a boom period, but that a key driver behind this phenomenon is “business approval and support”. Furthermore, the use

of business speakers appears to represent the most widely employed “special” teaching tool. Clearly, intervention is called for here, particularly in view of the fact that a business education informed by the self interest perspective of the corporate lobby, rather than broader values of community and ethics, stands accused of being complicit in creating a climate that breeds Enrons and Worldcoms (Gioia, 2003; Swanson and Frederick, 2003). A possible way forward suggested by Parker is that of integration of SEA subsets into mainstream financial reporting, management accounting and auditing courses. This is a path I have personally followed in the past (see Owen, 2001), while Deegan and Unerman’s (2006) excellent text amply demonstrates how successful integration may be achieved in the context of teaching financial accounting theory[18]. On a more fundamental level still, however, the work of Boyce (2004) and Thomson and Bebbington (2004) indicates how simply committing to an education process which subjects accounting to critical scrutiny in terms of its direct, and indirect, consequences for society as a whole can successfully subvert managerialism, even within an apparently managerialist curriculum.

As the above remarks perhaps make all too clear, SEA research faces a challenging future if it is to fully realise its emancipatory and radical potential. However, as I hope my review makes clear, much has been achieved in terms of developing a substantial and informed literature, with engagement based research initiatives in recent years in particular pointing towards an exciting future. Additionally, the efforts of CSEAR and sundry conference initiatives, together with an influx of highly motivated doctoral students and graduates in recent years, many from developing countries, holds out the prospect of a vibrant research community surviving for many years to come. Hopefully, the next 20 years of publications appearing in *AAAJ*, and other supportive journals, will bear witness to the fact that my optimism is not misplaced!

Notes

1. Despite adopting apparently similar selection criteria, different judgements are nevertheless likely to arise in deciding what constitutes social and environmental accounting research. For example whereas I identified 46 papers in the area appearing in *AAAJ* between 1995 and 2005, Deegan and Soltys arrived at the slightly lower total of 42.
2. Roslender and Stevenson (forthcoming), while acknowledging the predominantly managerialist emphasis of work in the area, with its overriding focus on the issue of organisational wealth creation, do point to its latent enabling and emancipatory nature in their promoting of the concept of employee “self accounting” (see also Roslender and Fincham, 2001). However, there remains a dearth of practical studies further investigating this latter approach.
3. These being *Accounting, Auditing & Accountability Journal*, *Accounting Forum*, *Accounting, Organizations and Society* and *Critical Perspectives on Accounting*.
4. For a somewhat fuller coverage of issues raised in this section see Owen (2004).
5. See Gray *et al.* 1996 (chapter 4) for a summary of such employee related reporting initiatives. Further evidence of the importance of labour issues is provided by the considerable attention devoted to human resource accounting in the literature of the 1970s (see, for example, *Accounting, Organizations and Society* Vol. I, No. 2/3, 1976), albeit, as is the case for intellectual capital accounting, with a discernible managerial emphasis (see, for example, Glautier, 1976) and to the use of accounting information in the context of collective bargaining.

6. At the time of initial writing of this paper, full access to articles scheduled to appear in volume 20 (2007) was not possible. In this revised version of the paper, reference is now made at relevant points to articles appearing in *AAAJ* up to the end of 2007, most notably those appearing in a special themed issue on engagement with organisations (Vol. 20 No. 3). However, the numerical analysis remains unchanged, as (for practical purposes) 2006 forms the cut-off point for comparative analysis, undertaken later in this paper, of articles published in the other leading edge journals referred to in footnote 3.
7. For jointly authored papers, in the relatively rare case of multi nationality authorship, I have allocated publishing credit proportionately according to the number of authors from each individual geographical segment.
8. See particularly here Cooper *et al.* (2005).
9. A subsequent paper by the same authors (Gray *et al.*, 1995b) addresses the methodological issue of constructing the database employed in the longitudinal study. Further SEA methodological contributions within the pages of *AAAJ* have focused on particular problems encountered in employing content analysis as an analytical tool (Milne and Adler, 1999; Unerman, 2000) and issues concerning the use of critical ethnography as a means of understanding how and why accounting operates within organisations (Dey, 2002).
10. Larrinaga-Gonzalez (2007) suggests that, while there is some overlap between them, neo-institutional theory offers a potentially far richer means than does legitimacy theory of exploring motivations behind corporate disclosure practice. However, empirical analysis utilising such a perspective is largely conspicuous by its absence.
11. See Deegan and Soltys (2007) for a numerical analysis of papers appearing in these, and other, academic journals.
12. Notably, less than 40 per cent of papers published in the sample journals in the period 2004-2006 address solely environmental issues, compared with scores in excess of 60 per cent in the period covered by Parker's study.
13. I place the term "failure" in inverted commas, as in demonstrating the technical possibilities of a full cost environmental accounting system some measure of success has been achieved, regardless of practical implementation not being brought about.
14. It is also of particular significance to note that papers in the special issue address topics earlier identified as being somewhat under-represented in the pages of *AAAJ*, notably environmental management accounting (Perez *et al.*, 2007), public sector reporting issues (Adams and McNicholas) and the "imagining of new accountings" (Adams and McNicholas; Dey). Furthermore, of course, Perez *et al.*'s paper offers an all too rare contribution from researchers from mainland Europe.
15. Other contributions to the special issue by Bebbington *et al.* and O'Dwyer and Unerman (2007) respectively offer a theorisation of engagement based around a critical dialogic approach and a study of the evolving nature of NGO accountability.
16. Gray *et al.*'s "middle ground" position is contrasted with that of the "left wing radicals" and right wing "pristine capitalists", both of which, it is argued, share a belief in the irrelevance of CSR for anything other than strictly instrumentalist aims.
17. For fuller discussion of the somewhat long drawn out proceedings underpinning the, short lived, introduction of the OFR, together with a critical review as to its potential for acting as a catalyst for the introduction of meaningful corporate social and environmental disclosure see Owen *et al.* (2005).
18. Unerman *et al.*'s (2007) edited collection provides up to date, in depth coverage of key issues in sustainability accounting and accountability which could be profitably used for more in depth coverage of specific topics on such courses.

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