



## Accounting, Auditing & Accountability Journal

Accountability, narrative reporting and legitimation: The case of a New Zealand public benefit entity

Grant Samkin Annika Schneider

### Article information:

To cite this document:

Grant Samkin Annika Schneider, (2010), "Accountability, narrative reporting and legitimation", Accounting, Auditing & Accountability Journal, Vol. 23 Iss 2 pp. 256 - 289

Permanent link to this document:

<http://dx.doi.org/10.1108/09513571011023219>

Downloaded on: 11 October 2016, At: 03:55 (PT)

References: this document contains references to 145 other documents.

To copy this document: [permissions@emeraldinsight.com](mailto:permissions@emeraldinsight.com)

The fulltext of this document has been downloaded 3155 times since 2010\*

### Users who downloaded this article also downloaded:

(1995), "Corporate social and environmental reporting: a review of the literature and a longitudinal study of UK disclosure", Accounting, Auditing & Accountability Journal, Vol. 8 Iss 2 pp. 47-77 <http://dx.doi.org/10.1108/09513579510146996>

(2005), "Customer disclosures, impression management and the construction of legitimacy: Corporate reports in the UK privatised water industry", Accounting, Auditing & Accountability Journal, Vol. 18 Iss 3 pp. 313-345 <http://dx.doi.org/10.1108/09513570510600729>

Access to this document was granted through an Emerald subscription provided by emerald-srm:534168 []

### For Authors

If you would like to write for this, or any other Emerald publication, then please use our Emerald for Authors service information about how to choose which publication to write for and submission guidelines are available for all. Please visit [www.emeraldinsight.com/authors](http://www.emeraldinsight.com/authors) for more information.

### About Emerald [www.emeraldinsight.com](http://www.emeraldinsight.com)

Emerald is a global publisher linking research and practice to the benefit of society. The company manages a portfolio of more than 290 journals and over 2,350 books and book series volumes, as well as providing an extensive range of online products and additional customer resources and services.

Emerald is both COUNTER 4 and TRANSFER compliant. The organization is a partner of the Committee on Publication Ethics (COPE) and also works with Portico and the LOCKSS initiative for digital archive preservation.

\*Related content and download information correct at time of download.



AAAJ  
23,2

256

Received 27 February 2007  
Revised 15 November 2007,  
3 June 2008,  
16 January 2009 and  
21 May 2009  
Accepted 21 August 2009

# Accountability, narrative reporting and legitimation

## The case of a New Zealand public benefit entity

Grant Samkin

*Department of Accounting, University of Waikato, Hamilton, New Zealand, and*

Annika Schneider

*Herbert Morton Accountants, Hamilton, New Zealand*

### Abstract

**Purpose** – The purpose of this paper is to show how a major public benefit entity in New Zealand uses formal accountability mechanisms and informal reporting to justify its existence. The paper is premised on the view that the accountability relationship for public benefit entities is broader and more complex than the traditional shareholder-manager relationship in the private sector.

**Design/methodology/approach** – This longitudinal single case study of the Department of Conservation (DOC) spans the period from its establishment in 1987 to June 2006. It involves the detailed examination of the narrative disclosures contained in the annual reports, including the Statement of Service Performance, over the period of the study. A number of controversial items that appeared in the printed media between 1 April 1987 and 30 June 2006 were traced through the annual reports to establish whether DOC used impression management techniques in its annual reports to gain, maintain and repair its organisational legitimacy.

**Findings** – The analysis found that the annual report of a public benefit entity could play an important legitimising role. Using legitimacy theory, it is argued that assertive and defensive impression management techniques were used by DOC to gain, maintain and repair its organisational legitimacy in the light of extensive negative media publicity.

**Originality/value** – This is one of the first studies to examine the relationship between narrative disclosures in annual reports and legitimacy in the public sector. The paper provides a valuable contribution to researchers and practitioners as it extends the understanding of how public benefit entities can make use of the narrative portions of the annual report when pursuing organisational legitimacy.

**Keywords** Conservation, Public sector organizations, Financial reporting, New Zealand

**Paper type** Research paper

### Introduction

Public benefit entities continuously seek to reinforce their legitimacy, not only to Parliament, but also to society at large. The objective of this study is to illustrate how the Department of Conservation (DOC), a public benefit entity charged with conserving the natural and historic heritage of New Zealand for the benefit of present and future

The authors would like to thank Sue Newberry for clarifying matters surrounding *Public Finance Act, 1989* and the adoption of accrual accounting by public benefit entities in New Zealand. In addition, the carefully considered inputs on earlier drafts of the paper by Stewart Lawrence, Ian Eggleton and Kerry Jacobs are acknowledged with thanks. The helpful comments made by the anonymous referees are also acknowledged.



---

generations, utilises informal reporting disclosures in addition to formal accountability mechanisms when pursuing organisational legitimacy. Using legitimacy theory, the study depicts narrative reports issued by DOC as exercises in self-preservation as much as conservation of the environment. To achieve legitimacy, management makes use of impression management techniques within the annual report[1] to portray the entity and its actions in the most favourable way possible to ensure the ongoing support of stakeholders.

While society can impose sanctions against private sector entities that fail to meet societal expectations or comply with the “social contract”, it is more difficult but not impossible to do so in the case of public benefit entities. Securing public co-operation for conservation purposes is essential as DOC relies on volunteer days, public management of conservation areas, and conservation groups to assist in managing its estate. Failure to gain legitimacy from stakeholder groups has serious implications for DOC in that these groups may display apathy towards the attempts by DOC to manage and protect the environment. A lack of legitimacy could also have political repercussions. Although stakeholders in a public benefit entity have “no possibility of ‘exit’” (Ogden and Clarke, 2005, p. 317), they have a voice, which can be heard politically. The legislature provides the most significant institutional pressure as the source of DOC’s regulatory authority. Confirmation of this position can be found in the July 2000 announcement by the political party, United New Zealand, that it would de-establish DOC should it come to power in the forthcoming election. The grounds for this position were, that as an organisation, DOC had failed to meet the expectations of the New Zealand public (*The Evening Post*, 2000; *The Nelson Mail*, 2000; *United New Zealand*, 2000).

Accountability for profit seeking and public benefit entities has been extensively covered in the literature (Deegan *et al.*, 2002; Milne and Patten, 2002; Adams, 2004 for profit seeking entities and Hyndman and Anderson, 1991; Pallot, 1992; Taylor and Rosair, 2000; Hooks *et al.*, 2001; and Steccolini, 2004 for public benefit entities). Legitimacy theory implies the existence of external “institutional” factors. These institutional factors include government mandates, the legal environment and the media, which influence the design of accountability and control systems (DiMaggio and Powell, 1983; Deegan, 2002; Hoque *et al.*, 2004). To gain legitimacy from stakeholders, reporting entities adopt systems, policies and procedures that demonstrate conformity with institutional rules (DiMaggio and Powell, 1983; Hoque *et al.*, 2004). While legitimacy theory has been used to explain narrative disclosures made by profit seeking entities (Brown and Deegan, 1998; Campbell, 2000; Deegan *et al.*, 2002; Ogden and Clarke, 2005; de Villiers and van Staden, 2006), its application to rationalise the annual report disclosures made by public benefit entities remains relatively unexplored. This paper contributes to the literature in two ways. First, it extends the literature on financial accountability by public benefit entities. Second, the paper draws on previous studies of annual report disclosures made by private sector entities (Ogden and Clarke, 2005; Linsley and Kajüter, 2008) to provide a basis for understanding how a public benefit entity makes use of impression management techniques within annual reports to gain, maintain or repair legitimacy in response to negative media publicity.

The paper commences by providing a background to DOC and details the impact and the role played by the media in conservation issues. Criticisms of DOC’s

curatorship of New Zealand's natural and historic heritage are introduced. The accountability framework of DOC, based on the imperative of reporting to stakeholders, is then explained. This includes detailing the changes made to the accountability framework during the period of the study to enhance accountability to stakeholders. The theoretical construct of legitimacy theory is then considered. A framework of strategies available to managers seeking to gain, maintain or repair organisational legitimacy is explicated. Techniques used by reporting entities undertaking a process of legitimation are then considered. The research design, using DOC as the case study is then detailed. The five controversial issues identified in the media are introduced as a precursor to the discussion on the impression management techniques used by DOC to gain, maintain or repair its organisational legitimacy in light of the negative publicity received over the period of the study.

Although DOC has been involved in a number of controversies, the issues examined in this paper were considered the most controversial in terms of media attention. While only one of the controversies involved the loss of human life, the others relate to DOC's charge to protect and conserve New Zealand's natural heritage. The issues raised by the media, and which influenced stakeholder perceptions of DOC, include: the Kaimanawa wild horse cull; the Cave Creek disaster; the use of 1080 poison; DOC's failure to protect native species; and issues surrounding the maintenance of its estate, including the takeover of high country pastoral stations. The results of the investigation into the non-financial disclosures contained in the annual reports over a period of 19 years, from 1988 to 2006, are then presented and discussed.

### **Background and criticisms of the Department of Conservation**

Entities will maintain their existence only if their societal obligations continue to be met. This was acknowledged, by DOC, in its first annual report, when it set out policies and directions.

Public interest groups supporting conservation were, in 1986, strong advocates for the establishment of a single department with a mandate to manage for, and advocate, conservation. They, and indeed the public generally have expectations of the department in respect of its priorities and policies, which must be taken into account. It will be essential to develop and maintain a dialogue with interest groups and to involve the public in the settings of directions and policies for the department. Issues related to the Treaty of Waitangi[2] are of increasing prominence, and it is clear that a dialogue with the tangata whenua[3] will assist in understanding and providing for the appropriate bicultural dimension in the department's stewardship of natural resources (Department of Conservation, 1988, p. 24).

The establishment of DOC on 1 April 1987 to give effect to the *Conservation Act* (1987) came about after sustained public pressure dating back as far as 1976 (Cahn and Cahn, 1989). Prior to 1987, conservation activities were fragmented and scattered over several departments including the former New Zealand Forest Service, the Department of Lands and Survey and the New Zealand Wildlife Service. The reorganisation of activities and the establishment of DOC effectively separated exploitative activities[4] from conservation activities. By consolidating conservation activities into one department, it was hoped that there would be clear reporting of costs, and the ability to realise higher earnings from concessions, resource rentals and recreational licences (Cahn and Cahn, 1989).

DOC is responsible for the conservation of New Zealand's natural and historic heritage "on behalf of and for the benefit of present and future New Zealanders" (Department of Conservation, 2008). DOC administers 25 Acts of Parliament and has statutory functions under several others. In its first annual report DOC saw itself as having:

A stewardship responsibility for other lands and for wildlife and wild animal management over all lands. In addition, the department is responsible for advocating and promoting the conservation of land, water, flora, fauna, landscape, landform, geographical features, ecosystems, and historic places. This role not only provides for the present community but also ensures our heritage is handed to future generations so that they too can enjoy the distinctive character of New Zealand – *nga taonga o Aotearoa* (Department of Conservation, 1988, p. 3).

From its inception DOC recognised the impact and role that media could have on conservation issues. This was reflected in an early annual report as follows:

Conservation issues have gained increased media attention together with considerable public and political support. This reflects a worldwide trend in the developed countries. Global issues such as climate warming and its potential effect on sea levels and depletion of the ozone layer have in part stimulated the new awareness, but national issues such as protection of native forests, coastal areas and wetlands, concern for marine mammals and other marine life, maintenance of water quality, preservation of notable historic buildings and expansion of recreational and tourist opportunities have all increased support for the Department's activities and the conservation cause generally (Department of Conservation, 1989, p. 4).

DOC has to balance the conflicting pressures of many stakeholder groups' use of resources entrusted to it with its conservation mandate. These conflicts are described more fully in a 1998 DOC review, which explained that these pressures reflect:

the tension between conservation, use, and development perspectives, which are manifested in tensions between: wild animal control and recreational hunting; habitat protection and pressures from the public for access to wildlife sanctuaries; the relative allocation of resources between the "front-country" (i.e. the more accessible facilities) and the back-country; tourism and conservation; and the accommodation of Maori conservation perspectives and customary use (Morris *et al.*, 1995, p. 11).

Over the period of the study DOC's curatorship of New Zealand's natural and historic heritage and its infrastructure has been subject to intense and ongoing criticism, resulting in extensive media scrutiny. These criticisms include concerns that DOC has been captured by, and only looks after the interests of, the extreme ideological "green" elements of the environmental lobby (Outdoor Recreation New Zealand, 2008). It is argued that this has resulted in the interests of recreational stakeholder groups, including large game hunters and anglers, being disregarded. Additionally, relatively balanced proposals affecting the national interest are not considered seriously (Outdoor Recreation New Zealand, 2008). Other stakeholder groups have also criticised DOC. A review by Jefferies and Tutua-Nathan (1998, p. 30) found that while DOC field staff were perceived to be effective, staff involved in decision making, planning, negotiation and the resolution of disputes failed to recognise and accommodate the views of Maori. Concerns were also expressed by the New Zealand Business Round Table[5], which argued that linking DOC's two portfolios, conservation of natural

**Department of Conservation: accountability framework of financial reporting**

Accountability has been described as “the duty to provide an account (not necessarily a financial account) or reckoning of actions for which one is held responsible” (Gray *et al.*, 1996, p. 38). In the public sector, the accountant-accountee relationship is much broader than the private sector shareholder-manager relationship (McGregor, 1999; Wynne, 2004). It extends to a complex web of interrelationships with government and non-government groups (Burritt and Welch, 1997). There are multiple stakeholders with an interest in the accountability of public benefit entities. Stakeholders are interested in how public money is used to achieve public benefit rather than for making economic decisions. This ensures that public representatives can be held to account.

The establishment of DOC occurred in a period of great change in the public sector generally. Between 1984 and 1990 the New Zealand public sector underwent substantial reforms described as “the most far-reaching and ambitious of any of their kind in the world” (Logan, 1991, p. 1). The reforms, collectively referred to as the Financial Management Reforms (FMRs), were aimed at ensuring the public sector became more efficient and effective as well as improving the accountability relationship between public benefit entities and the public (Pallot, 1994; Kelsey, 1997; Jacobs, 2000; Lye *et al.*, 2005). Commercialisation and results-oriented management supported by new accountability requirements were introduced (Kelsey, 1997; Jacobs, 2000; Newberry and Pallot, 2003). For DOC the FMRs were a mechanism by which Treasury could identify the reporting of costs, provide a means by which government subsidies of forest and farm operations on Crown land could be eliminated, as well as divesting DOC of activities better able to be carried out in the marketplace. Additionally, the government introduced a “user pays” policy, which required DOC to raise a percentage of its budget from fees charged to concessionaires and users of its facilities.

During the period of the study, a number of changes were made to the formal reporting mechanisms aimed at enhancing DOC’s accountability to Parliament and other stakeholders. While the majority of the changes were the result of changes to legislation, some were initiated, by the State Services Commission[6]. This section details the changes DOC made to its reporting framework aimed at enhancing accountability.

*First reporting structure*

From the outset DOC was subject to the new public sector regulatory framework. In its first year, DOC developed a statement of corporate objectives to facilitate the identification of delivery outputs. A total of 26 objectives were defined and reported on in the first annual report. The following year the original 26 corporate objectives were consolidated into ten objectives to “reflect the Department’s mission and goals more succinctly, to provide a prioritised basis for planning and resource allocation and to prepare the way for the introduction of accrual accounting procedures from 1 July 1989” (Department of Conservation, 1989, p. 4).

The 1990 annual report saw DOC introduce an audited Statement of Service Performance (SSP) as an integral component of the financial statements (Pallot, 2001; Neale and Pallot, 2001; TPA-9, 2002; FRS-2, 1994). This statement served to strengthen accountability through reporting outputs against selected performance measures. These performance measures were not limited to traditional financial information but included narratives and other non-financial information. This enabled Parliament and other stakeholders to assess the performance of the public benefit entity as well as the effects that its existence and operations have on the community (FRS-2, 1994, para. 10.1; New Zealand Audit Office, 2001). In addition to reporting on output classes in narrative form, the SSP provided information on revenue and expenses for the current year and the previous year's actual expenditure in the form of an Output Operating Statement. The output class and measures reported describe the key activities undertaken by DOC and provide a clear statement on performances for the year in terms of outputs produced against set targets.

#### *Improving accountability through enhanced reporting*

Improvements to the DOC reporting structure aimed at strengthening accountability were detailed in the 1997 annual report. Improved accountability would be achieved through a formal monthly operating system introduced at all levels, and the introduction of quality management systems. This would require DOC's culture to be re-examined with the customer focus being strengthened, to listen and be responsive to community concerns, and to be properly accountable and professional in everything it did (Department of Conservation, 1997, p. 8). A major restructuring aimed at strengthening reporting systems as well as improving the efficiency of the way it delivered outputs to Government was also detailed (Department of Conservation, 1997, p. 12). Other measures introduced by DOC during this period included using the worldwide web as a key accountability tool by which "more and better public information" could be provided, raising the standard of accountability documents, improving performance measures, and raising staff awareness as to the importance of accountability (Department of Conservation, 1999, p. 15).

#### *Capability, accountability and performance reporting*

Changes made to the 2000 annual report aimed at further enhancing the accountability mandate were explained by the director-general of DOC as resulting from the extensive work being undertaken with central agencies to review the department's capability, accountability and performance (CAP) reporting. These changes, colloquially known as the CAP pilot, set out a new approach to planning and reporting within the overall accountability system (Department of Conservation, 2000, p. 5). Government departments were required to produce a Statement of Intent (SOI) at the beginning of each financial year that provided information on the future operating intentions for the forthcoming and at least the next two financial years. This forward-looking accountability document commits a government department to achieving certain results, as well as providing a comprehensive and coherent picture of its business. At the end of each financial year, DOC was required to report against the SOI. DOC recognised that reporting against a SOI would enable it to better measure and report on what, and how well it was doing. This was succinctly described in the 2001 annual report as follows: "Measurement of public sector performance is now moving beyond

outputs and into areas of outcomes, capabilities and value delivered” (Department of Conservation, 2001, p. 52). Formal reporting against the SOI saw DOC shift from the reporting of outputs to focusing on the overall outcomes they wished to achieve in conservation. This resulted in a change to the traditional method of reporting progress “to include not only what operations were achieved on the ground, but also what effects the combined impact of these operations will have over much longer timeframes, on outcomes the department is looking to achieve” (Department of Conservation, 2003, p. 10).

#### *Protection and appreciation outcomes*

Further revamping of the annual report occurred in 2004. In this annual report the Director-General indicated that the SOI was being reworked to improve how the links between what DOC does and the results they are seeking, are described. This resulted in two departmental outcomes being developed which were consistent with DOCs conservation responsibilities under the *Conservation Act* (1987), and the Government’s key goals, of “protection” and “appreciation”. The “protection” outcome seeks to protect and restore the natural and historic heritage entrusted to the Department of Conservation, while the “appreciation” outcome attempts to ensure that stakeholders have opportunities to appreciate and benefit from their natural and historic heritage and are involved and connected with conservation. Between 2004 and 2006, the narrative portions of the annual reports were structured on the basis of “protection” and “appreciation” outcomes. The SSP was also integrated into the outcomes.

The broadening of the traditional accountant-accountee relationship has resulted in various theoretical perspectives being developed to assist in explaining the evolving concept of accountability. An emerging construct is that the growth in voluntary disclosures – including the increasing use of narratives, photographs, tables and graphs – is an attempt by reporting entities to gain, maintain or repair organisational legitimacy in the eyes of their stakeholders. Even within the accountability framework, voluntarily disclosing information not required by statute ensures that management is in the position to dictate the nature and extent of disclosures.

#### **Legitimacy theory**

Legitimacy is a constraint on all organisations (Dowling and Pfeffer, 1975). Derived from political economy, legitimacy theory posits that “organisations continually seek to ensure that they operate within the bounds and norms of their respective societies” (Guthrie *et al.*, 2004, p. 284). Society then permits an entity to continue in existence so long as it continues to meet its societal obligations. Legitimacy theory is built on the premise that “organisations are not considered to have any right to resources, or in fact, to exist” (Deegan, 2002, p. 292).

Legitimacy theory is predicated on the notion of a hypothetical “social contract” between the reporting entity and the society in which it operates. This social contract is used to “represent the multitude of expectations that the society has on how the organisation should continue its operations” (Guthrie *et al.*, 2004, p. 284). Legitimacy theory presumes that management of a reporting entity is acutely aware of society’s perceptions about it. Society is, however, dynamic and expectations evolve over time. This necessitates the organisation being responsive to changes in the environment in which it operates. Changing societal values may cause society to become dissatisfied



with the way in which the organisation is operating, resulting in it effectively revoking the organisation's social contract[7]. This may occur through consumers reducing or eliminating demand for the organisation's products, eliminating factor supplies to the organisation such as the supply of labour or raw materials, or even lobbying the government for increased taxes or fines to be imposed upon the reporting entity.

Legitimacy is a resource reporting entities depend upon for their survival (Dowling and Pfeffer, 1975). If managers perceive particular activities of the reporting entity have fallen outside the parameters of the "social contract" provided by the society in which it operates, they will undertake a process of legitimation. Legitimation then is a process a reporting entity undertakes to gain, maintain or repair organisational legitimacy in the eyes of its stakeholders (Ashforth and Gibbs, 1990; Lindblom, 1994; Suchman, 1995; Brown and Deegan, 1998). In other words, legitimation is how an entity justifies its right to exist. A framework of strategies available to managers seeking to gain, maintain or repair organisational legitimacy has been developed by Suchman (1995). These are considered below.

#### *Gaining legitimacy*

When a reporting entity embarks on a new activity or introduces a new structure or process, it faces the task of having to gain legitimacy for that activity, structure or process, or for management's own validity as practitioners (Ashforth and Gibbs, 1990; Suchman, 1995; O'Donovan, 2002). Reporting entities invest significant time and effort and can act proactively and reactively when establishing legitimacy parameters. An entity is likely to act proactively when its activity, structure or process is disputed by stakeholders, or it lacks "the support of traditions and norms and so suffers the 'liability of newness'" (Ashforth and Gibbs, 1990, p. 182).

#### *Maintaining legitimacy*

As maintaining legitimacy is generally easier than gaining or repairing it, the same level of effort is not required (Ashforth and Gibbs, 1990; Suchman, 1995). Strategies for maintaining legitimacy include perceiving future changes and protecting past accomplishments. Perceiving future changes focuses on enhancing the organisation's "ability to recognise audience reactions and foresee emerging challenges" (Suchman, 1995, p. 595). To protect past accomplishments, managers of reporting entities aim to "buttress the legitimacy they have already acquired" (Suchman, 1995, p. 595).

#### *Repairing legitimacy*

Repairing legitimacy requires substantial effort on the part of the reporting entity. Although legitimacy-repairing strategies are similar to those used to gain legitimacy, they represent a reactive response to an *unforeseen* crisis of meaning (emphasis in original) (Suchman, 1995, p. 597). Two broad legitimacy-repairing strategies are identified in the literature: formulating a normalising account and strategic restructuring (Suchman, 1995; Linsley and Kajüter, 2008).

#### *Legitimizing strategies and impression management*

This section illustrates how strategies available to reporting entities undertaking a process of legitimation are integrated into legitimacy management. This integration is necessary as it frames the analysis of the study's findings. Thereafter, how media

coverage of a particular issue can threaten organisational legitimacy is considered in order to contextualise the study.

Legitimacy management relies on communication between the reporting entity and its stakeholders. This communication can extend beyond traditional discourse to include a wide range of meaning-laden actions and non-verbal displays (Suchman, 1995). When undertaking the process of legitimation the strategic use of disclosure strategies shapes how stakeholders feel about the reporting entity (Dowling and Pfeffer, 1975; Ashforth and Gibbs, 1990; Lindblom, 1994; Suchman, 1995; Brown and Deegan, 1998; Ogden and Clarke, 2005). Four strategies are available to reporting entities undertaking the process of legitimation. These are:

- (1) Convincing stakeholders through educating and informing of the appropriateness of the organisation's actions rather than changing its actions.
- (2) Using emotive symbols to manipulate stakeholder perceptions.
- (3) Changing external performance expectations.
- (4) Educating and informing stakeholders about organisational changes made in response to performance shortcomings (Lindblom, 1994).

Legitimation strategies can be either reactive or proactive. Reactive strategies are implemented when stakeholders are dissatisfied with some aspect of the reporting entity's performance, while proactive strategies are used to prevent a legitimacy gap, as opposed to narrowing the gap (Lindblom, 1994). Through the public disclosure of information, reporting entities can implement each of the above strategies either individually or in combination (Lindblom, 1994; Dowling and Pfeffer, 1975).

Impression management enables reporting entities to manage their image. Impression management has been described as conscious or unconscious attempts to control real or imagined images in social interactions (Dowling and Pfeffer, 1975; Preston *et al.*, 1996; Neu *et al.*, 1998; Stanton *et al.*, 2004). Impression management then is organised communication, which is controlled and managed, influential and persuasive. As such, it could be usefully employed, by reporting entities, undertaking legitimating activities.

Impression management can be categorised as either assertive or defensive. Assertive impression management techniques are used to establish an identity and develop reputational characteristics (Stanton and Stanton, 2002; Ogden and Clarke, 2005). They include self-enhancement, self-promotion, ingratiation, exemplification, entitlements and enhancements. Defensive impression management techniques are used to maintain identity or repair reputation. Two broad defensive strategies are available: formulating a normalising account and strategic restructuring. In formulating a normalising account, sub-strategies include deny, excuse, justify, or explain the event, apologise or express remorse, and guilt (Suchman, 1995; Ogden and Clarke, 2005). A sub-strategy for strategic restructuring includes disassociation. These strategies are used to avoid negative or undesirable qualities being attributed to the reporting entity (Stanton and Stanton, 2002; Ogden and Clarke, 2005).

#### *Threats to organisational legitimacy: the role played by the media*

The extent and nature of the coverage the media provides to an issue can shape stakeholder perception. For example, if an issue is framed negatively by the media, stakeholders are also likely to view the issue negatively. The link between the coverage

of issues in the print media and annual report disclosure strategies undertaken by reporting entities to legitimise their activities has been considered in the literature (Brown and Deegan, 1998; O'Donovan, 1999; Deegan *et al.*, 2002). These studies suggest that the attention the media gives to a particular issue shapes stakeholder concerns. For example, if the media coverage of an issue is framed negatively, stakeholders are likely to view the issue as being important. Reporting entities wishing to respond to unfavourable media coverage and undertake a process of legitimation make use of impression management techniques when preparing their annual reports.

The extent and type of corporate social and environmental reporting made by BHP Billiton over a 15-year period was examined by Deegan *et al.* (2002). They sought to establish whether, consistent with legitimacy theory, BHP Billiton made changes to specific social and environmental disclosures in response to societal concerns as reflected by attention in the print media. The association between 588 newspaper articles over a 15-year period for 49 separate issues was examined. These issues were compared to 892 annual report sentences over the period of the study. Deegan *et al.* (2002) found that the issues that attracted the most attention in the print media had the greatest number of disclosures in the annual report. They also found evidence to support the hypothesis that management would disclose positive information in response to unfavourable media attention.

A study of the relationship between the coverage in the print media of the environmental effects of a number of different industries and the levels of environmental disclosure made in annual reports was undertaken by Brown and Deegan (1998). Drawing on legitimacy theory and media agenda-setting theory, they sought to establish whether the print media were able to influence the degree of community concern for environmental issues. Environmental articles were used as a proxy for public concerns regarding the environmental implications of a number of industries. Evidence was found supporting the hypothesis that for certain industries, higher levels of media attention were associated with increased corporate environmental disclosures. A positive relationship between higher levels of negative media attention and higher levels of positive environmental disclosures made in annual reports was also established.

In a 1999 study, O'Donovan sought to establish the reasons underlying decisions by corporate managers to include environmental information in annual reports. O'Donovan (1999) sought answers to two research objectives. First, whether environmental issues reported in the news media influenced the decision to include environmental information in the annual report. Second, whether environmental information disclosed in the annual report enabled the reporting entity to shape public opinion. O'Donovan found that corporate management did respond to public pressures arising from negative environmental press. Management saw the annual report as a vehicle for disclosing to stakeholders environmental information about the company's activities in response to issues raised in the media. Management also viewed the annual report as an effective method to control or shape public opinion (O'Donovan, 1999).

Like private sector entities, public benefit entities have to justify and defend their actions to stakeholders. Matthews (1993, pp. 30-1) explains that "organisational legitimacy is not an absolute or a constant because organisations are characterised by different levels of visibility to society and dependence upon social and political

support". The question of whether a public benefit entity needs to justify its legitimacy is, of course, valid and is considered in the sections that follow.

### Research design

This study takes the form of a longitudinal case study of a single reporting entity (Lincoln and Guba, 1985; Ryan *et al.*, 2002). The subject of this study is the annual reports of the Department of Conservation (DOC). The selection of DOC for this study was predicated on the following:

- DOC is a public benefit entity that has adopted accrual accounting since the 1988/1989 financial-year. Over the period of the study from DOC's establishment in 1987 to June 2006, the annual report has undergone significant change both in content and style.
- As an organisation, DOC is responsible for managing 8.5 million hectares of publicly owned land, nearly a third of New Zealand's total land area, including 41 per cent of the South Island. New Zealand's natural heritage is the country's most important asset. It underpins New Zealand's export marketing programme and tourism sector. The outdoor lifestyle of New Zealanders means that there is wide public interest in the land managed by DOC.
- The apparent failure of DOC's curatorship of New Zealand's natural and historic heritage and its infrastructure has led to intense scrutiny both by the media and other stakeholders.
- Conservation management and the work undertaken by DOC is characterised by a high level of stakeholder input.
- In New Zealand, conservation is based on societal support, and on the concept that conservation land is the common heritage of all New Zealanders to be enjoyed by citizens of the world.

This longitudinal study of DOC has several advantages. It enables a number of different issues that impacted on the DOC over the period of the study, including changes in stakeholder awareness, to be taken into account. It also provides an opportunity to review how a public benefit entity makes use of formal accountability mechanisms and informal reporting disclosures in response to issues raised in the media to gain, maintain and repair its organisational legitimacy.

All the annual reports for the period under review were available either electronically on the DOC web site, or in hard copy. Management of a public benefit entity has complete editorial control over the content of the annual report. Additionally, if the annual report is considered to be the most widely distributed of public documents produced by the reporting entity, and DOC's management has complete editorial control of its content, then it is reasonable to expect that legitimising techniques will be used in the narrative sections to address criticisms raised by the media.

### *Data sources*

DOC engaged in a number of forms of communication with stakeholders during the period of the study, including press releases, interviews on radio and television, publication of regional newsletters and the maintenance of a website. These various communication strategies can be used to provide positive interpretations of

controversial events. These interpretations include impression management techniques structured in such a way so as to ensure stakeholders continue to support the reporting entity (Ogden and Clarke, 2005). Although these forms of communication existed throughout the period under review, the annual report forms the most comprehensive publicly available accountability document. Not only does the annual report detail the statutory financial information, but, as Abrahamson and Park (1994, p. 1307) explain, it also provides a window into the use of communication strategies employed by senior executives (Campbell, 2000; Ogden and Clarke, 2005) to present favourable images of the reporting entity, thereby enhancing the legitimacy with which its activities are viewed (Hopwood, 1996; Brown and Deegan, 1998; Neu *et al.*, 1998; Ogden and Clarke, 2005).

In order to understand reasons for the changes in the narrative disclosures, other sources of data were analysed. These included the SOIs and various items that appeared in the printed media between 1 April 1987 and 30 June 2006, accessed from the Newstext Plus™ database.

A Newstext Plus™ database search using the term “Department of Conservation” and each of the identified controversial issues; “Kaimanawa wild horse”; “Cave Creek”; “1080 poison”; “protected species” and “Molesworth”, was performed to establish the extent of media interest in the issue. Each annual report beginning with the financial year 1987/1988 was read to identify whether the controversial issues identified in the print media were addressed in the report. The issues provided the focus of the review and were traced through to the annual reports to establish whether DOC made use of impression management techniques in the annual reports to gain, maintain or repair organisational legitimacy. The review was limited to a detailed examination of the narrative sections of the annual reports, including the Director-General’s Overview, Statement of Service Performance, and Protection and Appreciation Outcomes, made over the period of the study.

### *Media issues*

The five controversial issues identified in the media are introduced here as a precursor to the discussion on the impression management techniques used by DOC to gain, maintain or repair its organisational legitimacy in light of the extensive negative publicity it experienced over the period of the study. It is these issues that, critics argue, illustrate DOC’s failure to protect and conserve New Zealand’s natural and historic heritage and infrastructure.

### *Kaimanawa wild horses*

In 1993 DOC commenced a programme aimed at reducing the numbers of a previously protected species, the Kaimanawa wild horses[8], in the central North Island (Ruscoe, 2001). This was an extremely emotive issue among certain sections of the New Zealand public and the subject of extensive media coverage (see for example *New Zealand Herald*, 1993a, b, c, d; *The Dominion*, 1993, 1996a, b; 1997; Chisholm, 1996; Harrod, 1996; Hutching, 1996; McFarlane, 1996; Cessford, 1997; Field, 1997; Garner, 1997; Guyan, 1997; Martin, 1997; Saunders, 1997; *The Evening Post*, 1997; Wellwood, 1997; New Zealand Press Association, 1999, 2005; Ruscoe, 2001; *Dominion Post*, 2003, 2005). A significant amount of the media coverage was designed to be emotive, especially details of the manner in which the various culls were to be undertaken.

*Cave Creek*

On 28 April 1995 the viewing platform at Cave Creek collapsed, killing 13 people. Although the tragedy occurred in April 1995, concerns over the safety of the platform first surfaced when it was built in 1993. These concerns were subsequently raised with top DOC executives in July 1994 during their West Coast Conservation Board tour of inspection (Chapple, 1995). While the FMRs were aimed at improving accountability, it has been argued that the Cave Creek tragedy was evidence that the reforms failed in this regard (see for example Edwards, 1995; Fenwick, 1995; Hunt, 1996; Smith, 1997; Hudson, 1999). A commonly held view was that the tragedy surrounding Cave Creek arose from a lack of accountability. Hudson drew on DOC's requirement to report its performance against outputs to support his position as follows:

Actions of the Department of Conservation (DOC) led to the loss of life at Cave Creek. Although it may seem heartless to relate this tragic loss of life to management terms, the fact is the chief executive of DOC violated his output contract – the department did not produce the contracted-for outputs and outcomes and, furthermore, created outcomes that involved incalculable cost to New Zealand. The Cave Creek tragedy involved a clear and gross violation of accountability standards yet accountability was not sheeted home (1999, p. 1).

In the wake of the Cave Creek tragedy DOC management was concerned that further restructuring would take place. This would involve the appointment of an executive with financial and commercial experience, rather than conservation priorities, being appointed. Attwood (1996, p. 1) articulated the concern of DOC executives as follows:

There was a genuine belief that if that were to happen, the department would be broken up and the gains made from being the first country in the world to co-ordinate its conservation activity under one umbrella would have been lost.

Although DOC had been subject to intermittent scrutiny by the media prior to the Cave Creek disaster, this tragic event saw DOC being subjected to more comprehensive and extensive media scrutiny.

*1080 poison*

In New Zealand various stakeholder groups continue to be concerned over the widespread use of 1080 poison<sup>[9]</sup> by the DOC to control possums, rabbits and other pests. These stakeholders argue that 1080 poison contaminates water supplies, kills deer, native birds and domestic animals, and is an inhumane form of pest control. Additionally, recreationists claim that the use of 1080 poison is inconsistent with New Zealand's claim to be clean, pure and green. In spite of these concerns, DOC continues to be a major advocate and adopter of this form of pest control (*The Dominion*, 1994a, b, c; Gamble, 2005; Scanlon, 2005).

*Conservation of protected species*

Concern has been expressed that DOC's efforts to protect New Zealand's endangered species have not been as successful as previously thought, with at least 2,373 plant and animal species identified at risk of extinction (see also *The Dominion*, 2000; Henzell, 2002a, b; *The Evening Standard*, 2002; Barnett, 2003; Beston, 2002; Hayman, 2003; Nicholas, 2003; Bristow, 2004; *The Press*, 2004; *The Nelson Mail*, 2006; *The Timaru Herald*, 2002). In the past it was thought that approximately 400 species were flagged as at risk of extinction. Of the 55 bird species classified at risk of extinction, over half

are still in decline while only nine species are increasing in numbers (Barnett, 2003). Critics of DOC argue that the increase in the number of species threatened with extinction means that the department has failed in a core function of minimising biosecurity risk and increasing biodiversity.

#### *High country pastoral station*

Reviews of South Island high country pastoral leases occur to ensure that areas with significant inherent values (including nature conservation, historic, landscape, cultural, recreation and public access) are restored to Crown ownership as public conservation land. As part of this process Molesworth Station[10] was transferred to DOC management. Carter (2004) criticised the “seizure” on the grounds that the department was a poor manager of its estate. Other critics argue that DOC does not have formal management plans for the areas transferred to its control. Additionally, DOC is criticised for not undertaking adequate weed control on its estate. There is therefore the potential for areas of land to revert to bracken, scrub and wildling pines rather than remaining as tussock grassland. Further criticisms of transferring high country pastoral stations to DOC control include the negative impact on the New Zealand economy that will result from reduced numbers of livestock farmed on the high country pastoral station.

#### **Results**

DOC's claim to legitimacy is that it was established by the *Conservation Act* (1987). In spite of this regulatory legitimacy, DOC nevertheless has to secure the co-operation of stakeholders to assist in the management of its conservation estate. The complexity of stakeholder relationships, including the tension between conservation, use and development, pest control, recreational hunting, habitat protection and pressures from the public for access to wildlife sanctuaries, makes it unreasonable to consider overall legitimacy. Rather, challenges to legitimacy should be examined on a case-by-case basis.

Although accountability is the primary focus for the annual reports of public benefit entities, the formal reporting system did not capture all the concerns of the public and media. How the legitimisation strategies identified by Lindblom (1994), together with the impression management techniques employed in gaining, maintaining or repairing DOC's organisational legitimacy used to frame the discussion that follows is detailed in Table I.

#### *Gaining legitimacy*

Gaining legitimacy is described by Suchman (1995, p. 586) as “winning acceptance”. DOC sought to gain legitimacy for its vision to protect and restore New Zealand's natural heritage and, in particular, for the methods it would use to achieve this outcome. Winning acceptance for the Kaimanawa wild horse cull and the use of 1080 poison was particularly difficult as DOC had to overcome the values and expectations of different stakeholder groups. This represented a significant effort, and required DOC to use a combination of reactive and proactive legitimisation strategies. To achieve this, DOC made use of education and information to convince stakeholders its actions to protect and restore New Zealand's natural heritage were the most appropriate available, rather than relying on alternative conservation strategies. DOC promoted

**Table I.**  
Challenges to legitimacy, legitimisation strategies and impression management techniques employed

Challenges to legitimacy	Legitimation strategies	Impression management techniques
Gaining legitimacy	Convincing stakeholders through educating and informing of the appropriateness of the organisation's actions rather than changing its actions	Assertive Self-enhancement Self-promotion
Maintaining legitimacy	Using emotive symbols to manipulate stakeholder perceptions Changing external performance expectations	Assertive Self-promotion assertive Self-enhancement
Repairing legitimacy	Educating and informing stakeholders about organisational changes made in response to performance shortcomings	Defensive Formulate a normalising account Strategic restructuring

these conservation methods in the annual reports through the use of assertive impression management techniques. Self-enhancement was used to obtain what Ogden and Clarke (2005, p. 323) describe as the “approbation of stakeholders” or what Suchman (1995, p. 586) describes as obtaining acceptance for their “validity as practitioners”. Self-promotion was used to celebrate conservation successes.

*Convincing stakeholders through education and information*

In response to criticism of the Kaimanawa wild horse cull that appeared in the media prior to the publication of the 1993 annual report, the Chief Executive used self enhancement within the 1993 annual report narrative to change stakeholder perceptions of the previously protected wild horses as a resource worthy of conservation, to that of a pest requiring extermination. The annual report was used to educate stakeholders of the damage the horses were inflicting on delicate ecosystems, as well as the risks they posed to motorists. To gain legitimacy for this particular conservation strategy DOC sought to deflect attention away from the emotive way in which the cull was dealt with by the media. In the 1993 annual report, DOC informed stakeholders of the tension it faced over its decision to cull the horses, at the same time educating them of the conservation and safety benefits that would arise from reduced horse herd numbers:

Several pest control operations during the year demonstrated the way in which the department can be caught between the different values and expectations of different groups within the community. The culling of the herd of wild horses in the Kaimanawa Ranges was a case in point. At one extreme of the argument were people who believed that the herd should be left alone; at the other were those who believed that the herd should be exterminated, as an introduced species causing damage to native plants. The department was able to develop a control programme and pilot a control system which balances the values which some groups believe the herd to have with the need to control its expansion so as to prevent damage to ecosystems, risks to motorists on the Desert Road, and food shortages for the horses (Department of Conservation, 1993, p. 8).

The SSP was also used to educate stakeholders of an alternative conservation strategy for dealing with the horses that DOC considered could be effective. Included within



“Animal Pest Control Activity”, the following details of a trial live capture was provided:

The trial live capture of 231 Kaimanawa wild horses showed that rounding-up the horses is a viable management technique that could be used in future to achieve a reduction in the impact of horses on the special habitats in the Awapatu catchment (Department of Conservation, 1993, p. 24).

Subsequent reports make no mention of live capture as a means of controlling the Kaimanawa horses. Rather than focusing on the negative connotations associated with the words “horse cull”, DOC made use of less controversial wording while not changing the way it would undertake the restoration and protection of the Central North Island tussock.

The second issue, requiring DOC to gain legitimacy from stakeholders was its use of 1080 poison. In response to vigorous media criticism, DOC used the 1994 annual report narratives to engage in self-enhancement. To rationalise its continued use of the poison DOC claimed:

The departmental efficiency level is very dependent, however, on continued use of 1080 as the control measure for large, remote and rugged blocks of forest. The public debate about the safety of 1080 has been a major issue for the department during the year, and I am confident the debate has achieved a much better understanding of the low risk posed by 1080, and the importance of its continued use as a cost-effective, and in some circumstances the only cost-effective, method of controlling this major threat to our ecosystems (Department of Conservation, 1994, p. 7).

DOC’s use of the 1994 annual report to gain legitimacy for the use of 1080 poison was not immediately successful. Stakeholders, including *tangata whenua*, viewed its continued use with suspicion. To overcome this, DOC used the 1995 annual report to detail the various campaigns it had undertaken in an attempt to gain legitimacy, including education, public meetings, site visits, media publications and providing information on the results of monitoring (Department of Conservation, 1995, p. 7).

Continued opposition to the use by DOC of 1080 poison saw the Department change its legitimation strategy from reactive to proactive while continuing to use self enhancement in an attempt to obtain acceptance from stakeholders for its “validity as practitioners”. The 2004 annual report included photographs to educate stakeholders on 1080 poison. The use of photographs within the annual report is useful to help stakeholders appreciate the nature of the work done by DOC. The photograph of a helicopter undertaking an aerial 1080 poison drop provides stakeholders with a visual image of how this form of pest control is undertaken in remote and rugged forest blocks and is aimed at obtaining acceptance for its use in this environment. To reinforce what DOC argued was the low risk associated with the use of 1080 poison, a photograph of an employee handling 1080 poison pellets is intended to reassure stakeholders of the relative safety of the product. By making reference to the public debate over the poison’s use, the low risk posed by its use, the difficulties in controlling pests in remote and rugged blocks of forest, the use of education campaigns (Department of Conservation, 2001), and by providing details of successes (Department of Conservation, 2002, 2003, 2004, 2006), DOC is educating and informing stakeholders that its strategy of using 1080 poison to conserve New Zealand’s natural heritage is appropriate.

Prior to 2002, examples exist of DOC using the annual report to engage in self-promotion. This self promotion celebrated conservation successes, particularly how the use of 1080 poison to control possums and other pests contributed to the protection and restoration of New Zealand's natural heritage. Examples provided by DOC include how the reduction in possum numbers had a favourable impact on invertebrates, birds and other forest biodiversity (Department of Conservation, 2000, p. 9) as well as contributing to the successes achieved in conserving the taiko[11], the world's rarest sea bird (Department of Conservation, 2002, p. 9). From 2002, changes in the reporting framework saw a shift away from reporting outputs, such as the number of hectares under possum control, towards focusing on the overall outcomes. To illustrate successes DOC made use of stand-alone case studies supplemented by photographs. An example is the case study 'Whakapohai Possum Control' detailed in the 2004 annual report. Here DOC describes how aerial application of 1080 poison supplemented by some ground control was used in a lowland rata-kamahi and mixed beech forest, an important habitat for unique wildlife, including kaka[12], whio[13], and karearea[14], to control possums. The purpose of the case study was to celebrate the success associated with the aerial 1080 drop while, at the same time, reinforcing the conservation benefits of using this particular strategy. The success from the use of the poison was communicated to stakeholders as follows:

The results were good, with post-control possum density better than our target: we aimed to achieve a maximum of 5 possums found per 100 "trap nights" (5 per cent RTC[15]), and achieved 2 (2 per cent RTC). It was particularly good news that nearly twice the area could be treated using the same level of resources (Department of Conservation, 2004, p. 21).

#### *Maintaining legitimacy*

Maintaining legitimacy is generally recognised as being easier than gaining or repairing it (Ashforth and Gibbs, 1990; Suchman, 1995). From DOC's perspective this was not the case. Over the period of the study media had expressed concerns about aspects of DOC's management of its conservation estate as well as its perceived failure to protect endangered species. To overcome these concerns DOC had to act proactively to maintain its legitimacy as protector of New Zealand's natural and historic heritage. Two legitimation strategies identified by Lindblom (1994) were used by DOC to maintain this legitimacy. These were: using emotive symbols to manipulate stakeholder perceptions by deflecting attention from the issue of concern to other related issues; and changing external performance expectations. As with gaining legitimacy, maintaining legitimacy was achieved through the use of assertive impression management techniques, including self-promotion and self enhancement.

#### *Using emotive symbols to manipulate stakeholder perceptions*

For many stakeholders, protecting threatened species is DOC's most important work. This is consistent with DOC's aim to avoid any human-induced extinction of indigenous terrestrial, freshwater and marine species. As the media had expressed concerns about DOC's ability to protect New Zealand's endangered species, the department needed to emphasise conservation successes. DOC used self promotion to deflect attention away from issues of concern and to "buttress legitimacy" already acquired (Suchman, 1995). This can be achieved through manipulating the perceptions

of stakeholders by using emotive symbols to deflect attention away from the issue of concern to other related issues (Gray *et al.*, 1995).

In response to media concerns that DOC had failed in its core function of protecting New Zealand's endangered species from extinction, annual reports highlighted successful conservation efforts associated with various iconic species rather than focusing on species known to have become extinct. Highlights included the successful breeding of the taiko, the release into the wild of 65 kaki[16], improved kiwi chick survival rates and increases in the kakapo population (Department of Conservation, 2002). DOC also detailed the discovery of a two new galaxiid species. Over the period of the study only one extinction, that of a fish species in a drought-prone river system, was reported. This extinction was, however, mitigated by DOC reporting that a further population of the fish had been discovered in a North Otago river system.

Including photographs and colour enabled DOC to contextualise the 2003 annual report. For example, under National Priority Outcome 1.2, Threatened Species, in the Key Step "Expanding Biodiversity Effort", a photograph of a kea[17] was included alongside DOC's reporting that populations of kea had been discovered in the Cardrona Valley and in the Richardson Mountains (Department of Conservation, 2003, p. 17). The photographs of wildlife feature some of New Zealand's most recognisable fauna. These include photographs of kiwi, tuatara, kokako, Hector's dolphin and various fish species undisturbed and in their natural environment. This use of conservation icons (emotive symbols) enables the reader of the annual report to connect to the conservation message by emphasising the importance of DOC's conservation work and stressing its achievements. Providing a pictorial representation of the species under DOC's management enables stakeholders to visualise the importance of such work. The photographs are intended to deflect attention away from the flora and fauna at risk of extinction. This message is repeated by the number of similar photographs scattered throughout the report, which assists DOC in maintaining the legitimacy of its conservation mandate. Photographs of possums and other non-native species such as goats and thar, are also included in the annual report to emphasise the threat posed by foreign invaders to native species.

During the period of the study a further example of self-promotion is DOC's use of the SSP to report actual conservation performance achieved against projected performance. In the species conservation programme, DOC's reporting provides stakeholders with an indication of how successful they have been in providing security for "acutely threatened" or "chronically threatened" species in an active conservation programme. This form of reporting enables DOC to illustrate that it is taking active steps to protect threatened species and is competent. Although DOC may not meet projected performance, reasons for not achieving performance were generally not disclosed.

Additional evidence of self-promotion is found in what Suchman (1995) describes as perceiving future changes. That is the ability to recognise stakeholder reaction and foresee emerging challenges. The emerging challenge facing DOC was managing and reporting on the 2,300 taxa identified as being under the greatest threat. The 2004 annual report was used to address how the future of indigenous species could be secured. DOC acknowledged that in the past its conservation efforts had focused on iconic birds such as the kakapo and kiwi, and the tuatara. However, DOC accepted that this approach would no longer be sufficient, and attention would need to be paid to all

endangered species. The challenge would be to design conservation work around biodiversity, which was more effective in the long term than focusing on individual species. This would ensure that the most vulnerable species would become part of a fully functioning ecosystem (Department of Conservation, 2004). The difficulties associated with reporting on biodiversity and individual species were acknowledged and ascribed to a lack of understanding of complex ecosystems. This would require a robust monitoring system to be developed capable of providing a “comprehensive and verifiable picture of our biodiversity, the environment that sustains it, and the threats it faces” (Department of Conservation, 2005a, p. 19).

#### *Changing external performance expectations*

In the case of the “seizure” of Molesworth Station, DOC made use of self enhancement to obtain acceptance from stakeholders for its “validity as practitioners” (Suchman, 1995). This required DOC to create the belief that it would be careful custodian of the high country pastoral stations placed in its custody as a result of the tenure review. From 2004, DOC makes use of case studies to illustrate how the “protection” and “appreciation” outcomes are being achieved. These case studies comprise a combination of both narratives and photographs. Although the case studies address issues raised in the media, as well as reinforce the positive “protection” and “appreciation” outcomes, they are also designed to change the expectations of stakeholders.

DOC responded to criticisms of how it manages its estate and its takeover of high country pastoral stations through the use of narratives in the 2004 annual report to emphasise the need to continue with profitable farming operations at Molesworth. At the same time, DOC emphasised the station’s importance from a conservation perspective. In the case study described in the 2004 annual report as “Molesworth Station: a multi-faceted jewel” (Department of Conservation, 2004, p. 37), DOC uses the “protection” outcome to confirm that its objective is:

to retain a strong, profitable farming operation while at the same time providing major recreation and tourism opportunities, and protecting threatened native plant, lizard, and insect species. It also has important vestiges of New Zealand’s history, recalling our high-country pastoral farming identity. It has a number of heritage buildings, including the cob-built 1862 Acheron Homestead.

The Molesworth area is one of New Zealand’s five hotspots for rare native plant species, with 75 threatened plant species, as well as recently-discovered lizard and insect species. An extreme example is a native flowering plant –Sedgemere Woollyhead – which lives in only one seasonal tarn in a corner of the Station. About 47,000 hectares will be recommended for priority protection of natural ecosystems and native species (Department of Conservation, 2004, p. 37).

When a reporting entity considers that its relevant publics have unrealistic or “incorrect” expectations of its responsibilities, it can attempt to change stakeholder expectations of its performance (Gray *et al.*, 1995). In the case of Molesworth, DOC used self-enhancement to change stakeholder expectations of its performance from that of an irresponsible land-owner and neighbour, to being an organisation able to run a profitable farming operation, while at the same time protecting plant species at risk of extinction.

---

*Repairing legitimacy*

If an incident attributed to a reporting entity's action or inaction results, for example, in the loss of human life or significant environmental degradation, the organisation can experience what is termed a "crisis of legitimacy" (Massey, 2001). This results in the organisation experiencing a loss of legitimacy through stakeholders considering its actions as inappropriate or illegitimate. The Cave Creek disaster in April 1995 was DOC's "crisis of legitimacy", requiring DOC to undertake what Lindblom (1994) describes as a defensive legitimising strategy. The strategy adopted by DOC was to educate and inform stakeholders about recent changes in its performance and activities that remedy previous deficiencies. In educating and informing stakeholders about organisational changes that had taken place since the Cave Creek tragedy, DOC used defensive impression management techniques, including formulating a normalising account and strategic restructuring.

*Educating and informing stakeholders about organisational changes*

In formulating its normalising account, the nature of the tragedy and the intense media and public scrutiny that followed Cave Creek meant that there was no opportunity for DOC to deny the event had occurred. DOC acknowledged that "Public confidence in the Department, and the Department's confidence in itself, were severely shaken" (Department of Conservation, 1996, p. 5). Rather than accepting sole responsibility, DOC management made selective use of the Commission of Inquiry findings of "state sector restructuring and underfunding" to excuse the tragedy (Department of Conservation, 1996, p. 6). While DOC was unable to justify the Cave Creek tragedy as part of its normalising account, it was able to explain the disaster as an isolated event that was unlikely to reoccur. DOC management used the findings of the State Sector Commission Review to explain to stakeholders that:

The review team commented favourably on the management of the Department and concluded that "the systems currently within the Department of Conservation, together with the new and improved systems in progress, make the possibility of a failure such as occurred at Cave Creek extremely unlikely" (Department of Conservation, 1996, p. 6).

The first apology appeared in the 1995 annual report. The chief executive explained that the tragedy had a "deep effect on the Department, which has had to come to terms, not only with the loss of these young people and one of its highly regarded young managers, but also with its own responsibility for the failure of the platform and the inadequacies of the procedures used in its construction" (Department of Conservation, 1995, p. 6). The 1996 annual report contained a further expression of remorse from the chief executive who acknowledged that "Nothing can undo the loss that families of Cave Creek victims have suffered" (Department of Conservation, 1996, p. 6). The annual report provided details of the steps DOC had undertaken to keep families informed through reports of actions taken in response to findings of the Commission of Inquiry and the State Services Commission review, as well as explaining that financial assistance had been provided to families to attend commemorations at the site.

The second defensive impression management technique employed by DOC to repair its legitimacy was strategic restructuring. Strategic restructuring in the form of organisational changes distances the reporting entity from the legitimacy-damaging event (Linsley and Kajüter, 2008). DOC used strategic restructuring in its 1995 and

1996 annual report to educate and inform stakeholders of organisational changes made to repair its legitimacy. The actions undertaken and detailed in the annual reports demonstrate to stakeholders that DOC had acted decisively and visibly to remedy any faults with its viewing structures so as to prevent a similar tragedy.

In the wake of the platform collapse, the print media called for the closing and inspection of DOC structures to guarantee public safety (see for example Comment, 1995, p. 13). Post-Cave Creek, a number of monitoring mechanisms were put in place. The 1995 annual report highlighted the appointment of the Commission of Inquiry into the tragedy, while the 1996 report detailed what DOC considered to be the most important findings of the Commission, that particular individuals were not to blame for the tragedy. Additionally, the 1996 annual report provided details of the State Services Commission review, DOC's accounting to Parliament's Planning and Development Select Committee, and to the Labour and Employment Select Committee, as well as Police and Occupational Safety and Health Service investigations. In response to media calls that all of DOC's remaining viewing structures be inspected, DOC detailed its commissioning of independent engineers to inspect visitor structures, and retaining of consultants and other professional bodies to assist in developing systems, procedures and standards for future construction, inspection and maintenance of visitor structures. Additionally, a new project management system was implemented, a national health and safety manager was appointed, a complaints system relating to the safety of structures was developed, and an occupational health and safety training programme was introduced.

Strategic restructuring includes disassociation. DOC undertook a disassociation strategy aimed at distancing itself from the tragedy. In the 1995 annual report, the first report following Cave Creek, the chief executive focused on the immediate responses to the tragedy. The report highlighted the appointment of the Commission of Inquiry, the internal audit of visitor structures situated on DOC lands, as well procedures developed to ensure similar tragedies did not reoccur. In response to criticism that the Cave Creek tragedy involved a clear and gross violation of accountability standards, DOC included formal accountability mechanisms to detail its response. An Output Class "Commission of Inquiry into Cave Creek" was included in the SSP. This detailed DOC's input into the Commission of Inquiry:

The commission of Inquiry completed its hearings and published its report. The department met all its responsibilities regarding the provision of information to the Commission. There was no adverse comment concerning the department's professionalism during the course of the hearings (Department of Conservation, 1996, p. 45).

By using the SSP to report this particular output, DOC enabled Parliament and other stakeholders to scrutinise the quantity, quality, timeliness and cost to DOC of its input into the Commission of Inquiry.

Following the tragedy, the media immediately called for the resignation of the director-general of DOC and the minister of conservation. While the usual disassociation strategy involves executive replacement, the director-general as the most senior DOC executive did not resign. Rather, DOC accepted the resignation of DOC field staff and middle and senior managers of the West Coast conservancy and acknowledged the belated resignation of the minister of conservation. The 1996 annual report details the resignations as follows:

---

On the West Coast, the regional conservator, the northern operations manager and a number of staff at Punakaiki Field Centre resigned in the wake of the tragedy. In May 1996 the minister of conservation, after satisfying himself that the department had put in place appropriate mechanisms to re-establish public confidence and had received a real increase in funding, resigned his portfolio “as a further step to express his sorrow” at the tragedy (Department of Conservation, 1996, p. 7).

By emphasising the resignation of the regional conservator responsible for building the platform, senior DOC managers effectively laid the blame for the tragedy on the West Coast field staff. Highlighting the resignation of the regional conservator, the operations manager and a number of staff as well as the minister of conservation, DOC hoped that it had done enough to repair its legitimacy.

### Discussion

In efforts to gain, maintain and repair organisational legitimacy, DOC employed a combination of reactive and proactive legitimation strategies. Assertive impression management techniques were used when gaining and maintaining organisational legitimacy, while defensive impression management techniques were used to repair legitimacy.

In response to media criticism of the Kaimanawa wild horses cull, DOC made use of a reactive legitimation strategy to educate and inform stakeholders that its actions to protect and restore New Zealand’s natural heritage were the most appropriate available. In responding to criticisms of its cull of a previously protected species, DOC made use of the assertive impression management technique of self enhancement to focus on the positive conservation outcomes to the Central North Island tussock country that resulted from reduced horse herd numbers (Department of Conservation, 1996, 1998). Since 1993, the media have covered DOC’s management of the Kaimanawa wild horse herd. The lack of detailed coverage of this issue in later annual reports suggests that DOC’s earlier disclosures have resulted in some general acceptance by the majority of stakeholder groups of how this resource is managed.

Since its establishment DOC has made use of 1080 poison to control pests, especially possums. It is reasonable to suggest that, in spite of its extensive use over the period of the study, DOC has yet to gain legitimacy for 1080 use from the majority of its stakeholders (see Sheppard and Urquhart, 1991; Fraser, 2006). In an attempt to gain legitimacy for the use of 1080 poison DOC has used a combination of reactive and proactive legitimation strategies. In responding to early criticism of its use, DOC employed a reactive legitimation strategy to educate and inform stakeholders of the department’s dependency on the use of the poison to control large remote and rugged forest blocks. The assertive impression management technique of self enhancement was used by DOC to obtain acceptance from stakeholders for the poison’s use.

Continued failure to gain stakeholder acceptance for the use of 1080 poison saw DOC adopt a proactive legitimation strategy in later annual report disclosures while continuing to use self enhancement to obtain acceptance from stakeholders for its ‘validity as practitioners. Stakeholder suspicion over DOC’s use of 1080 poison saw the department make use of annual report narratives to detail the education campaigns, public meetings, and results of monitoring. Photographs showing 1080 being used were included to illustrate the appropriateness of this form of pest control in remote

and rugged forest blocks. Photographs of humans handling the poison were used to convince stakeholders of the relatively low risk posed by its use.

Annual report narratives were also used by DOC to engage in self-promotion. This self promotion celebrated how the use of 1080 poison to control possums and other pests contributed to the protection and restoration of New Zealand's natural heritage. Regular annual report disclosures on this controversial topic over the period of the study suggest that DOC acknowledges that it has failed to gain legitimacy for this form of pest control from all stakeholder groups[18,19]. This implies that DOC's legitimization strategy of attempting to convince stakeholders through education and information about the appropriateness of the use of 1080 poison to protect and restore New Zealand's natural heritage, rather than sourcing other forms of pest control, has been unsuccessful.

A challenge DOC faced in maintaining its legitimacy was in recognising changing stakeholder expectations. Changing expectations arise from unfavourable media coverage, pressure from stakeholder groups or from within the entity itself. In response to media criticisms of its ability to protect endangered species, DOC made use of a proactive legitimization strategy. DOC used emotive symbols to manipulate stakeholder perceptions by deflecting attention away from the issue of concern, the ability to protect endangered species, to other successful conservation efforts. The annual reports were used to highlight conservation successes, particularly with New Zealand's iconic species rather than species known to have become extinct. A strategy to use photographs of conservation icons in their natural environment deflects stakeholder attention away from flora and fauna at risk of extinction. The use of the statutory SSP as a self-promotion vehicle enabled DOC to illustrate its competence in meeting conservation outputs. Self-promotion was also used to identify emerging challenges (Suchman, 1995). DOC recognised that stakeholders are no longer satisfied with its reporting on successes with iconic birds and tuatara but, rather, required information on all indigenous species. The challenge of reporting on biodiversity and individual species was acknowledged. A proactive legitimization strategy was used to change stakeholder expectations of DOC's performance. In maintaining legitimacy for control over the high country pastoral stations transferred to its management from the tenure review process, DOC emphasised the need to continue profitable farming and the important role Molesworth Station will play in future conservation efforts. The assertive impression management technique, self enhancement, was used to change stakeholder perception of DOC's performance as an irresponsible land-owner and manager.

Following DOC's "crisis of legitimacy", a reactive legitimization strategy was used in the 1995 and 1996 annual reports to educate and inform its stakeholders about organisational changes that had taken place and the controls implemented to ensure that a similar event would not reoccur. Defensive impression management techniques were used by DOC to repair its legitimacy. By undertaking restructuring, DOC admitted limited responsibility for the tragedy but, nevertheless, acted decisively and visibly to remedy organisational shortcomings (Suchman, 1995; Linsley and Kajüter, 2008). The appointment of the Commission of Inquiry detailed in the 1995 annual report and the other reviews detailed in the 1996 annual report provide evidence of what Suchman (1995, p. 598) describes as the appointment of monitors or watchdogs "to 'post a bond' against future recidivism". Although these actions may not directly re-establish legitimacy, they act to reassure stakeholders that DOC remained confident in its "engagement with external agents" (Linsley and Kajüter, 2008). The restructuring



undertaken by DOC included disassociation to distance itself from the individuals it considered responsible for the Cave Creek tragedy. By emphasising the resignation of the regional conservator, the operations manager and a number of staff, as well as the Minister of Conservation, DOC acted symbolically to distance itself from “bad influences” (Suchman, 1995).

### Conclusion

The above discussion illustrates how DOC made use of a combination of reactive and proactive legitimation strategies within its annual reports to pursue organisational legitimacy, namely to protect and conserve New Zealand’s natural heritage. Assertive impression management techniques were used by DOC to gain or maintain legitimacy, while defensive impression management techniques were used to repair legitimacy.

During the period of the study the way DOC undertook its mandate to protect and restore New Zealand’s natural heritage was subject to intense media criticism. This is evidenced by the extent of the legitimacy issues facing DOC. Maintaining organisational legitimacy, therefore, represents a continual struggle for DOC. Should DOC be unable to convince stakeholders that its status as the sole public benefit entity responsible for the protection and conservation of New Zealand’s natural heritage should be maintained, it runs the risk of de-establishment (*The Evening Post*, 2000; *The Nelson Mail*, 2000; *United New Zealand*, 2000).

As a public benefit entity DOC is accountable to ministers, Parliament, and the public. During the period of the study, the accountability framework through which DOC reports underwent numerous changes aimed at enhancing DOC’s accountability for the use of taxpayer funds. Although annual reports of public benefit entities are primarily vehicles through which accountability is discharged, for DOC they were also a mechanism to pursue organisational legitimacy. Over the period of the study, DOC included a number of initiatives in the annual reports aimed at influencing the “form and content of the legitimacy deemed to be appropriate” (Ogden and Clarke, 2005, p. 340). In its effort to gain legitimacy DOC made use of assertive impression management techniques aimed at educating and informing stakeholders of the appropriateness of its conservation strategies, including the culling of Kaimanawa wild horses and the use of 1080 poison. These entailed the use of photographs showing an aerial 1080 drop and an employee handling the poison to educate stakeholders and obtain acceptance for its use. Assertive impression management techniques were also used by DOC in its effort to maintain legitimacy. DOC recognised that it could no longer focus on the iconic species of birds and tuatara, but would need to face the challenge of designing conservation work around biodiversity as a whole, rather than around individual species. A case study was used to emphasise the important role Molesworth Station would play in future conservation efforts. Stakeholders were also reassured that although the station was now under DOC’s management, profitable farming would continue while, at the same time, major recreational and tourism opportunities would be provided. Defensive impression management techniques to repair legitimacy were used in the wake of the Cave Creek tragedy. DOC made use of apologies, justifications or explanations of why the event occurred, and expressions of remorse. While it is unusual for reporting entities to acknowledge their shortcomings, the media coverage of the tragedy both in New Zealand and internationally meant that any action DOC took post-Cave Creek would be subject to intense scrutiny by Parliament, other stakeholders, and the media.

Whether the impression management techniques used over the period of the study have assisted DOC to gain, maintain or repair its organisational legitimacy needs to be considered. In reporting against projected performance in the pest control output class in the 2001 SSP, DOC used public opposition to the use of 1080 poison as a reason for not meeting its targets. Over the period of the study evidence of DOC using educating and informing to convince stakeholders of its need to continue with the use of 1080 poison appears regularly in the annual reports. Self promotion was used to celebrate the conservation successes resulting from the poison's use. However, from the evidence provided in this paper it is reasonable to argue that DOC has been unsuccessful in gaining legitimacy from the majority of its stakeholders for the use of 1080 poison.

In its attempts to repair legitimacy DOC's use of a disassociation strategy to symbolically distance itself from the individuals considered responsible for the Cave Creek tragedy was not totally successful. The failure to hold the chief executive of DOC accountable for the collapse of the viewing platform was criticised by the media. Additionally, although the West Coast conservation manager resigned his post, the media saw this individual as DOC's scapegoat or "sacrificial lamb". It is examples such as this that serve to illustrate the limitations of impression management techniques used in annual reports.

This paper sought to advance the literature in two ways. First, by examining changes in formal reporting mechanisms aimed at enhancing DOC's accountability to Parliament and other stakeholders, it extends understanding of the use of financial reporting by public benefit entities. Second, this longitudinal case study contributes to what is known about how organisations, particularly public benefit entities, make use of informal reporting disclosures in addition to formal accountability mechanisms when pursuing organisational legitimacy. This paper emphasises the important role the annual report may play as a mechanism public benefit entities use to manage their legitimacy. Although this paper focuses on a public benefit entity, the findings are consistent with earlier studies (Brown and Deegan, 1998; O'Donovan, 1999; Deegan *et al.*, 2002; Ogden and Clarke, 2005) which showed that voluntary disclosures are made in annual reports in response to issues raised by the media. While previous studies have focused on how private sector entities undertaking a process of legitimisation make use of impression management techniques when preparing annual reports, this study differs from these studies in that DOC sought to acquire legitimacy for its vision to protect and restore New Zealand's natural heritage. This paper, however, extends earlier studies in that it also considers how photographs included in the annual report are used by DOC in their efforts to maintain organisational legitimacy. This case study of a single public benefit entity supports the contention that organisations that have been subject to significant media criticism make use of the legitimisation strategies identified by Lindblom (1994) to gain, maintain or repair their legitimacy. Whether this strategy is ultimately successful is not considered in detail by this paper and is seen as a fertile area for further research.

The limitations of a study such as this should be acknowledged when interpreting these results. The study focuses primarily on the disclosures contained in the annual reports of a single public benefit entity located in New Zealand. Further research may be warranted in comparing DOC to other public benefit entities that are also characterised by a high level of public consultation and involvement.

---

**Notes**

1. Traditionally, the term “annual report” in the financial reporting literature refers to the document prepared on an annual basis by private sector entities primarily for shareholders. In New Zealand annual reports are prepared in accordance with the requirements of company law and comply with promulgated accounting standards, that is, generally accepted accounting practice. In addition, the annual report usually contains additional mandatory and voluntary financial and non-financial information. In New Zealand, public benefit entities are required, under the Public Finance Act, 1989, to prepare annual reports on the accrual basis which comply with promulgated accounting standards (which are sector neutral). In other words, DOC must comply with generally accepted accounting practice. Annual reports prepared by public benefit entities such as DOC also contain mandatory and voluntary financial and non-financial information.
2. The Treaty of Waitangi is considered to be New Zealand’s founding document. Signed in 1840, it is an agreement between the British Crown and Maori establishing British law in New Zealand. The Treaty guarantees Maori authority over their land and culture.
3. Literally translated, the term *tangata whenua* means people of the land. Internationalised, the term refers to the indigenous people of New Zealand (Mead, 2007, p. 270). From the perspective of DOC, *tangata whenua* is described as *iwi*, hapu and *whanau* with *mana whenua* or *mana moana* in a given *rohe* or locality (Department of Conservation, 2005b, p. 137).
4. Prior to the establishment of DOC, a number of government institutions were responsible for conservation activities as well as for managing the exploitation of resources under their control. For example, the New Zealand Forest Service was responsible for protecting indigenous forest and also for converting native forest into commercial plantation forest. Native forests previously under the control of the New Zealand Forest Service were transferred to the DOC for conservation purposes (Taylor and Smith, 1997).
5. The Business Round Table is a right-wing non-government organisation comprising the chief executives of some of New Zealand’s largest private and public companies. Its stated purpose is to work towards a more prosperous economy and fair society.
6. The State Services Commission is the Government’s lead advisor on New Zealand’s public management system. It works with government agencies to support the delivery of quality services to New Zealanders ([www.ssc.govt.nz/display/home.asp](http://www.ssc.govt.nz/display/home.asp)).
7. If the concept of the social contract represents the multitude of “implicit and explicit expectations society has about how an organisation should conduct its business” (Deegan and Samkin, 2009, p. 95) then DOC’s breaches of this contract would include but are not limited to: the culling of a previously protected species, the Kaimanawa wild horses, and the breach by DOC of public trust by failing to ensure that its Cave Creek viewing platform was safe.
8. The Kaimanawa wild horses are descended from domestic horses released during the late 1800s and early 1900s in the Kaimanawa Ranges, a range of mountains located in the central North Island of New Zealand. Since 1993 DOC has carried out regular culls of the wild herd in an attempt to protect the indigenous plants found in the region. The United Nations’ Food and Agricultural Organisation lists Kaimanawa horses as a herd of special genetic value that can be compared with other groups of feral horses elsewhere in the world (Meyer, 2009).
9. New Zealand has the dubious honour of being the world’s biggest user of 1080 (sodium monofluoroacetate). It is DOC’s primary weapon in the fight against possums (Napp, 2002; McCurdy, 2002).

10. Molesworth Station is a high country pastoral station of 180, 476 Ha, roughly the size of Stewart Island. It lies between the Southern Alps and the Inland Kaikoura Range. Its landscape comprises tussock grasslands, scree-scarred mountains, lakes and tarns, rivers, streams and wetlands, and high-country panoramas (Department of Conservation, 2004, p. 37).
11. Chatham Island petrel.
12. A large parrot belonging to the *nestorinae* family. The family includes the kea and the extinct Norfolk Island kaka.
13. Blue duck.
14. New Zealand falcon.
15. Residual Trap Catch.
16. Black stilts.
17. The kea is a large bold, inquisitive parrot native to New Zealand. Its numbers in the wild are declining, with a number of kea deaths being attributed to 1080 poisoning.
18. Stakeholder groups, including certain landowners, recreationists, hunters, and the public, continue to oppose DOC's use of 1080 poison (*The Marlborough Express*, 2008). This opposition has become more concerted. Documentaries including *Poisoning Paradise – Ecocide in New Zealand* ([www.thegrafbos.org/](http://www.thegrafbos.org/)) and *A Shadow of Doubt* ([www.thegrafbos.org/a-shadow-of-doubt.html](http://www.thegrafbos.org/a-shadow-of-doubt.html)) have been filmed showing the devastation to wildlife caused by 1080. Other opponents have become more radical and have utilised "terrorist style" tactics in opposing the poison's use. Examples include an envelope containing white powder being sent and opened in the office of the Prime Minister and at least 16 letters thought to contain 1080 poison being sent to local authorities, central government and private businesses in Wellington and other centres (*New Zealand Herald*, 2008b). Poisoned pellets have also been scattered on the steps of Parliament and fake pellets deposited in Christchurch's Hagley Park and Botanical Gardens (*New Zealand Herald*, 2008a). On the West Coast 100 kilograms of 1080 poison were stolen from a pest control company to be used against pets to demonstrate the pain it causes (*New Zealand Herald*, 2007).
19. Studies from as early as 1991 have detailed public opposition to the use of 1080 poison (Sheppard and Urquhart, 1991; Fraser, 2006). In a study conducted on behalf of DOC, Fraser (2006) acknowledged that the public found 1080 poison to be the least acceptable form of pest control. To counter this position, Fraser (2006) recommended that DOC "develop communication strategies to counter potentially damaging media reports or to help support favourable ones (p. 31).

## References

- Abrahamson, E. and Park, C. (1994), "Concealment of negative organizational outcomes: an agency theory perspective", *Academy of Management Journal*, Vol. 37 No. 5, pp. 1302-34.
- Adams, C.A. (2004), "The ethical, social and environmental reporting-performance portrayal gap", *Accounting, Auditing & Accountability Journal*, Vol. 17 No. 5, pp. 731-57.
- Ashforth, B.E. and Gibbs, B.W. (1990), "The double-edge of organizational legitimation", *Organization Science*, Vol. 1 No. 2, pp. 177-94.
- Attwood, S. (1996), "Cave Creek: the untold story", *The Sunday Star Times*, Vol. 28, April, Edition A, p. 1.
- Barnett, C. (2003), "Perilous state of native species", *The Press*, Vol. 2, 4 January, Edition 2, p. 13.

- Beston, A. (2002), "Katipo on critical list", *New Zealand Herald*, 28 December, p. 1.
- Bristow, R. (2004), "DOC criticised over endangered species", Local News, *The Press*, Vol. 2, 2 November, p. 1.
- Brown, N. and Deegan, C.M. (1998), "The public disclosure of environmental performance information – a dual test of media agenda setting theory and legitimacy theory", *Accounting and Business Research*, Vol. 29 No. 1, pp. 21-41.
- Burritt, R.L. and Welch, S. (1997), "Accountability for environmental performance of the Australian Commonwealth public sector", *Accounting, Auditing & Accountability Journal*, Vol. 10 No. 4, pp. 532-50.
- Cahn, R. and Cahn, P.L. (1989), "Reorganizing conservation efforts in New Zealand", *Environment*, Vol. 31 No. 3, pp. 18-45.
- Campbell, D.J. (2000), "Legitimacy theory of managerial reality construction? Corporate social disclosure in Marks & Spencer plc corporate reports 1969-1997", *Accounting Forum*, Vol. 24 No. 1, pp. 80-100.
- Carter, D. (2004), "DOC known as lousy manager of land", *New Zealand Herald*, 1 January, p. 1.
- Cessford, C. (1997), "Kaimanawa horses' meat of 'little commercial value'", *The Evening Post*, 16 January, p. 1.
- Chapple, G. (1995), "Scandal at Cave Creek", *The Listener*, 3 June, pp. 18,21,24.
- Chisholm, D. (1996), "Cull target 30 horses a day", *Sunday Star-Times*, 21 July, p. 1.
- Comment (1995), "DOC on mat over tragedy", *The National Business Review*, 5 May, p. 13.
- Conservation Act* (1987), *Conservation Act*, New Zealand, No. 65.
- de Villiers, C. and van Staden, C.J. (2006), "Can less environmental disclosure have a legitimising effect? Evidence from Africa", *Accounting, Organizations and Society*, Vol. 31 No. 8, pp. 763-81.
- Deegan, C. (2002), "The legitimising effect of social and environmental disclosures – a theoretical foundation", *Accounting, Auditing & Accountability Journal*, Vol. 15 No. 3, pp. 282-311.
- Deegan, C. and Samkin, G. (2009), *New Zealand Financial Accounting*, McGraw-Hill Australia Limited, North Ryde.
- Deegan, C., Rankin, M. and Tobin, J. (2002), "An examination of the corporate social and environmental disclosures of BHP from 1983-1997. A test of legitimacy theory", *Accounting, Auditing & Accountability Journal*, Vol. 15 No. 3, pp. 312-43.
- Department of Conservation (1988), *Annual Report*, Department of Conservation, Wellington, June.
- Department of Conservation (1989), *Annual Report*, Department of Conservation, Wellington, June.
- Department of Conservation (1993), *Annual Report*, Department of Conservation, Wellington, June.
- Department of Conservation (1994), *Annual Report*, Department of Conservation, Wellington, June.
- Department of Conservation (1995), *Annual Report*, Department of Conservation, Wellington, June.
- Department of Conservation (1996), *Annual Report*, Department of Conservation, Wellington, June.

- Department of Conservation (1997), *Annual Report*, Department of Conservation, Wellington, June.
- Department of Conservation (1998), *Annual Report*, Department of Conservation, Wellington, June.
- Department of Conservation (1999), *Annual Report*, Department of Conservation, Wellington, June.
- Department of Conservation (2000), *Annual Report*, Department of Conservation, Wellington, June.
- Department of Conservation (2001), *Annual Report*, Department of Conservation, Wellington, June.
- Department of Conservation (2002), *Annual Report*, Department of Conservation, Wellington, June.
- Department of Conservation (2003), *Annual Report*, Department of Conservation, Wellington, June.
- Department of Conservation (2004), *Annual Report*, Department of Conservation, Wellington, June.
- Department of Conservation (2005a), *Annual Report*, Department of Conservation, Wellington, June.
- Department of Conservation (2005b), *Statement of Intent 2006-2009*, Department of Conservation, Wellington, June.
- Department of Conservation (2006), *Annual Report*, Department of Conservation, Wellington, June.
- Department of Conservation (2008), *About DOC*, available at: [www.doc.govt.nz/templates/defaultlanding.aspx?id=41867](http://www.doc.govt.nz/templates/defaultlanding.aspx?id=41867) (accessed 12 September 2008).
- DiMaggio, P.J. and Powell, W.W. (1983), "The iron cage revisited: institutional isomorphism and collective rationality in organizational fields", *American Sociological Review*, Vol. 48, April, pp. 47-160.
- (*The Dominion*) (1993), "Conservation ethics head quits over horse muster", *The Dominion*, 10 June, p. 1.
- (*The Dominion*) (1994a), "Poison drop opposed", *The Dominion*, 4 May, p. 1.
- (*The Dominion*) (1994b), "Injunction bid may postpone poison drop", *The Dominion*, 5 May, p. 1.
- (*The Dominion*) (1994c), "1080 group to take department to court", *The Dominion*, 16 June, p. 1.
- (*The Dominion*) (1996a), "Group protests at horse-culling plan", *The Dominion*, 18 May, p. 1.
- (*The Dominion*) (1996b), "Cull of horses still several weeks away", *The Dominion*, 31 May, p. 1.
- (*The Dominion*) (1997), "Slim chance horses will avoid abattoir", *The Dominion*, 26 November, p. 1.
- (*The Dominion*) (2000), "Millions needed to protect native species minister told (extra \$55 million over next 20 years needed to help counter decline in native flora and fauna – Department of Conservation briefing papers)", *The Dominion*, 26 January, p. 1.
- Dominion Post* (2003), "'Secret' horse cull confirmed", *Dominion Post*, Vol. 2003, 27 December, p. 1.
- Dominion Post* (2005), "Culled horses heading for slaughterhouse", *Dominion Post*, Vol. 2005, 17 June, p. 1.

- Dowling, J. and Pfeffer, J. (1975), "Organisational legitimacy: social values and organisational behaviour", *Pacific Sociological Review*, Vol. 18 No. 1, pp. 122-36.
- Edwards, B. (1995), "Damning report, but where's the accountability?", *The Evening Post*, 18 November, p. 2.
- (The) *Evening Post* (1997), "DOC cunning with information", *The Evening Post*, 23 June, p. 1.
- (The) *Evening Post* (2000), "United wants DOC change", *The Evening Post*, 22 July, Edition 3, p. 8.
- (The) *Evening Standard* (2002), "The silence of the frogs", *The Evening Standard – Features*, 3 December, p. 1.
- Fenwick, R. (1995), "Sick DOC needs intensive care", *The National Business Review*, 8 December, p. 18.
- Field, K. (1997), "Bid to save wild horses fails", *New Zealand Herald*, 11 March, p. 1.
- Fraser, A. (2006), *Public Attitudes to Pest Control: a Literature Review*, DOC Research and Development Series 227, Science & Technology Publishing, Department of Conservation, Wellington.
- FRS-2 (1994), *Presentation of Financial Reports*, Institute of Chartered Accountants of New Zealand, Wellington.
- Gamble, W. (2005), "Cave Creek", *The Press*, 23 April, Edition 2, p. 1.
- Garner, T. (1997), "Wild horses face 'significant' cull", *New Zealand Herald*, 8 April, p. 1.
- Gray, R., Kouhy, R. and Lavers, S. (1995), "Corporate social and environmental reporting: a review of the literature and a longitudinal study of UK disclosure", *Accounting, Auditing & Accountability Journal*, Vol. 8 No. 2, pp. 47-77.
- Gray, R., Owen, D. and Adams, C. (1996), *Accounting and Accountability: Changes and Challenges in Corporate and Social Reporting*, Prentice-Hall, London.
- Guthrie, J., Petty, R., Yongvanich, K. and Ricceri, F. (2004), "Using content analysis as a research method to inquire into intellectual capital reporting", *Journal of Intellectual Capital*, Vol. 5 No. 2, pp. 282-93.
- Guyan, C. (1997), "Cull decision outrages horse lovers", *The Dominion*, 2 May, p. 1.
- Harrod, V. (1996), "High-powered rifles will be used on horses", *The Evening Post*, 3 August, p. 1.
- Hayman, K. (2003), "Native parrot at risk of extinction", Local News, *The Press*, 10 September, p. 1.
- Henzell, J. (2002a), "Wildlife extinction threat", *The Press*, 28 December, p. 1.
- Henzell, J. (2002b), "Conservation groups reeling", *The Press*, 28 December, Edition 2, p. 1.
- Hooks, J., Coy, D. and Davey, H. (2001), "The annual reports of New Zealand electricity companies: assessing quality", *Pacific Accounting Review*, Vol. 13 No. 2, pp. 35-69.
- Hopwood, A.G. (1996), "Introduction", *Accounting, Organizations and Society*, Vol. 21 No. 1, pp. 55-6.
- Hoque, Z., Arends, S. and Alexander, R. (2004), "Policing the police service. A case study of the rise of 'new public management' within an Australian police service", *Accounting, Auditing & Accountability Journal*, Vol. 17 No. 1, pp. 59-84.
- Hudson, E.A. (1999), "The rights and wrongs of public sector accountability", *The National Business Review*, 30 July, p. 1.
- Hunt, G. (1996), "Poor management to blame for Cave Creek's fatal cocktail", *The National Business Review*, 23 August, p. 48.

- Hutching, G. (1996), "Firm's bid to turn herd into petfood", *Sunday Star-Times*, 11 August, p. 1.
- Hyndman, N. and Anderson, R. (1991), "Public sector accounting – looking beyond financial reporting", *Management Accounting*, Vol. 69 No. 9, pp. 50-2.
- Jacobs, K. (2000), "Evaluating accountability: finding a place for the Treaty of Waitangi in the New Zealand public sector", *Accounting, Auditing & Accountability Journal*, Vol. 13 No. 3, pp. 360-80.
- Jefferies, R. and Tutua-Nathan, T. (1998), *Department of Conservation. Te Papa Atawhai, Service Delivery to Māori*, Te Puni Kōkiri, Wellington, available at: [www.tpk.govt.nz/publications/docs/revDOCint98.doc](http://www.tpk.govt.nz/publications/docs/revDOCint98.doc) (accessed 14 November 2006).
- Kelsey, J. (1997), *The New Zealand Experiment: A World Model for Structural Adjustment*, Bridget Williams Books, Auckland.
- Lincoln, Y.S. and Guba, E.G. (1985), *Naturalistic Inquiry*, Sage, Beverly Hills, CA.
- Lindblom, C.K. (1994), "The implications of organisational legitimacy for corporate social performance and disclosure", paper presented at the Critical Perspectives on Accounting Conference, New York, NY.
- Linsley, P. and Kajüter, P. (2008), "Restoring reputation and repairing legitimacy. A case study of impression management in response to a major risk event at Allied Irish Banks plc", *International Journal of Financial Services Management*, Vol. 3 No. 1, pp. 65-82.
- Logan, B. (1991), *Review of the State Sector Reforms*, Foreword, State Service Commission, Wellington, 29 November.
- Lye, J., Perera, H. and Rahman, A. (2005), "The evolution of accruals-based Crown (government) financial statements in New Zealand", *Accounting, Auditing & Accountability Journal*, Vol. 16 No. 4, pp. 784-815.
- McCurdy, D. (2002), "Fur fight", *The Dominion Post*, 21 December, Edition 2, p. 1.
- McFarlane, E. (1996), "New Zealand's wild horses face the firing squad", *The Sunday Times*, 23 June, p. 1.
- McGregor, W. (1999), "The pivotal role of accounting concepts in the development of public sector accounting standards", *Australian Accounting Review*, Vol. 9 No. 1, pp. 3-8.
- (The) *Marlborough Express* (2008), "Time for a re-think of 1080", *The Marlborough Express*, 6 August, p. 1.
- (The) *Nelson Mail* (2000), "United would scrap DOC", *The Nelson Mail*, 24 July, Edition 2, p. 3.
- (The) *Nelson Mail* (2006), "DOC's job to protect public interest", *The Nelson Mail*, 27 July-11, Edition 2, p. 11.
- Martin, Y. (1997), "Kaimanawa herd given a taste of muster tactics", *Sunday Star-Times*, 18 May, p. 1.
- Massey, J.E. (2001), "Managing organisational legitimacy: communication strategies for organizations in crisis", *Journal of Business Communication*, Vol. 38 No. 2, pp. 153-83.
- Matthews, M.R. (1993), *Socially Responsible Accounting*, Chapman & Hall, London.
- Mead, H.M. (2007), *Tikanga Maori – Living by Maori Values*, Huia, Wellington.
- Meyer, E. (2009), "Horses, Te Ara", *Encyclopaedia of New Zealand*, available at: [www.teara.govt.nz/TheSettledLandscape/IntroducedPlantsAndAnimals/Horses/7/ENZ-Resources/Standard/2/en](http://www.teara.govt.nz/TheSettledLandscape/IntroducedPlantsAndAnimals/Horses/7/ENZ-Resources/Standard/2/en)



- Milne, M.J. and Patten, D.M. (2002), "Securing organizational legitimacy: an experimental decision case examining the impact of environmental disclosures", *Accounting, Auditing & Accountability Journal*, Vol. 15 No. 3, pp. 372-405.
- Morris, M., Collins, M., Fleming, J. and Dell, M. (1995), *Review of the Department of Conservation*, 16 December, available at: [www.doc.govt.nz/Whats-New/Issues/Archive/Cave-Creek/Review-of-the-Department-of-Conservation-Post-Cave-Creek.pdf](http://www.doc.govt.nz/Whats-New/Issues/Archive/Cave-Creek/Review-of-the-Department-of-Conservation-Post-Cave-Creek.pdf) (accessed 14 November 2006).
- Napp, B. (2002), "If it's good to kill possums, why do we hate 1080?", *The Dominion Post*, 22 August, Edition 2, p. 5.
- Neale, A. and Pallot, J. (2001), "Frontiers of non-financial performance reporting in New Zealand", *Australian Accounting Review*, Vol. 11 No. 3, pp. 27-34.
- Neu, D., Warsame, H. and Pedwell, K. (1998), "Managing public impressions: environmental disclosures in annual reports", *Accounting, Organisations and Society*, Vol. 23 No. 3, pp. 265-82.
- New Zealand Audit Office (2001), *Reporting Public Sector Performance: Report of the Controller and Auditor-General (Tumuaki o te Mana Arotake)*, New Zealand Audit Office, Wellington.
- New Zealand Business Round Table (1998), *Submission on the Historic Heritage Management Review*, available at: [www.nzbr.org.nz/topic.asp?Topic=CultureHeritageIdentity](http://www.nzbr.org.nz/topic.asp?Topic=CultureHeritageIdentity) (accessed 9 April 2007).
- New Zealand Herald* (1993a), "Trial capture of wild horses", *New Zealand Herald*, 20 March, p. 1.
- New Zealand Herald* (1993b), "Bid to block round-up of wild herd", *New Zealand Herald*, 23 April, p. 1.
- New Zealand Herald* (1993c), "Round-up starts on wild horses", *New Zealand Herald*, 8 June, p. 1.
- New Zealand Herald* (1993d), "Maori claim over wild horse cull", *New Zealand Herald*, 10 June, p. 1.
- New Zealand Herald* (2007), "The 1080 poison debate: what, why, how and associated risks", *New Zealand Herald*, 14 August, p. 1.
- New Zealand Herald* (2008a), "Poison left as 1080 protest in park", *New Zealand Herald*, 21 June, p. 1.
- New Zealand Herald* (2008b), "No health concerns held after Beehive white powder scare", *New Zealand Herald*, 13 August, p. 1.
- New Zealand Press Association (1999), *Supporters of Kaimanawa Horses Fight Govt's Decision to Cull*, New Zealand Press Association, Wellington, 25 May, p. 1.
- New Zealand Press Association (2005), *DOC Defends Decision to Slaughter Horses*, New Zealand Press Association, Wellington, 20 June, p. 1.
- Newberry, S. and Pallot, J. (2003), "Fiscal (ir)responsibility: privileging PPPs in New Zealand", *Accounting, Auditing & Accountability Journal*, Vol. 16 No. 3, pp. 467-92.
- Nicholas, L. (2003), "Lack of pest control attacked", *The Nelson Mail*, 25 August, p. 1.
- O'Donovan, G. (1999), "Managing legitimacy through increased corporate reporting: an exploratory study", *Interdisciplinary Environmental Review*, Vol. 1 No. 1, pp. 63-99.
- O'Donovan, G. (2002), "Environmental disclosures in the annual report: extending the applicability and predictive power of legitimacy theory", *Accounting, Auditing & Accountability Journal*, Vol. 15 No. 3, pp. 344-71.

- Ogden, S. and Clarke, J. (2005), "Customer disclosures, impression management and the construction of legitimacy. Corporate reports in the UK privatised water industry", *Accounting, Auditing & Accountability Journal*, Vol. 18 No. 3, pp. 313-45.
- Outdoor Recreation New Zealand (2008), *Outdoors Policy*, Outdoor Recreation New Zealand, available at: [www.outdoorrecreation.co.nz/id18.htm](http://www.outdoorrecreation.co.nz/id18.htm) (accessed 12 September 2008).
- Pallot, J. (1992), "Elements of a theoretical framework for public sector accounting", *Accounting, Auditing & Accountability Journal*, Vol. 5 No. 1, pp. 38-59.
- Pallot, J. (1994), "The development of accrual-based accounts for the government of New Zealand", *Advances in International Accounting*, Vol. 7, pp. 287-308.
- Pallot, J. (2001), "Reporting and auditing performance in the public sector", *Australian Accounting Review*, Vol. 11 No. 2, pp. 2-3.
- (The) Press (2004), "100 native birds now extinct – ecologist", Environment, *The Press*, 19 April, p. 1.
- Preston, A.M., Wright, C. and Young, J.J. (1996), "Imag[in]ing annual reports", *Accounting, Organisations and Society*, Vol. 21 No. 1, pp. 113-37.
- Public Finance Act* (1989), *Public Finance Act*, No. 44, Government Printing, Wellington.
- Ruscoe, K. (2001), "Cull of the wild", *The Dominion*, 30 June, p. 1.
- Ryan, B., Scapens, R.W. and Theobald, M. (2002), *Research Method and Methodology in Finance and Accounting*, Thomson, London.
- Saunders, J. (1997), "Shooting 'was the best option'", *Evening Standard*, 19 August, p. 1.
- Scanlon, S. (2005), "US tried to stop 1080 being made", Local News, *The Press*, 7 May, p. 1.
- Sheppard, R.L. and Urquhart, L.M. (1991), *Attitudes to Pests and Pest Control Methods*, Research Report 210, Agribusiness and Economics Research Unit, Lincoln University, Canterbury.
- Smith, A. (1997), "All care, no responsibility?", *Management Magazine*, June, p. 102.
- Stanton, P. and Stanton, J. (2002), "Corporate annual reports: research perspectives used", *Accounting, Auditing & Accountability Journal*, Vol. 15 No. 4, pp. 478-500.
- Stanton, P., Stanton, J. and Pires, G. (2004), "Impressions of an annual report: an experimental study", *Corporate Communications: An International Journal*, Vol. 9 No. 1, pp. 57-69.
- Steccolini, I. (2004), "Is the annual report an accountability medium? An empirical investigation into Italian local governments", *Financial Accountability & Management*, Vol. 20 No. 3, pp. 327-50.
- Suchman, M.C. (1995), "Managing legitimacy: strategies and institutional approaches", *Academy of Management Review*, Vol. 20 No. 3, pp. 571-610.
- TPA-9 (2002), *Service Performance Reporting*, Institute of Chartered Accountants of New Zealand, Wellington.
- Taylor, D.W. and Rosair, M. (2000), "The effects of participating parties, the public and size on government departments' accountability disclosures in annual reports", *Accounting, Accountability and Performance*, Vol. 6 No. 1, pp. 77-97.
- Taylor, R. and Smith, I. (1997), *The State of New Zealand's Environment*, The Ministry for the Environment, Wellington.
- Thegrafboys (2009), *Poisoning Paradise-Ecocide in New Zealand*, Thegrafboys, available at: [www.thegrafboys.org/](http://www.thegrafboys.org/) (accessed 30 August 2008).
- Thegrafboys (2009b), *A Shadow of Doubt*, available at: [www.thegrafboys.org/a-shadow-of-doubt.html](http://www.thegrafboys.org/a-shadow-of-doubt.html) (accessed 30 August 2009).

- 
- (*The Timaru Herald* (2002), "What can we save?", *The Timaru Herald*, 30 December, p. 1.  
*United New Zealand* (2000), "United wants department of conservation abolished",  
*United New Zealand*, 21 July (press release).  
Wellwood, E. (1997), "DOC planning giant cull of wild horses", *Waikato Times*, 14 January, p. 1.  
Wynne, A. (2004), "Public sector accounting – democratic accountability or market rules?", *Public Money & Management*, Vol. 24 No. 1, pp. 5-7.

### Further reading

- Department of Conservation (1990), *Annual Report*, Department of Conservation, Wellington, June.
- State Services Commission (2009), *Welcome to the State Services Commission*, Te Komihana O Ngā Tari Kāwanatanga, Wellington, available at: [www.ssc.govt.nz/display/home.asp](http://www.ssc.govt.nz/display/home.asp)
- Treaty of Waitangi* (2007), *Treaty of Waitangi (The Text in English)*, available at: [www.nzhistory.net.nz/politics/treaty/read-the-treaty/english-text](http://www.nzhistory.net.nz/politics/treaty/read-the-treaty/english-text) (accessed 16 April 2009).

### Corresponding author

Grant Samkin can be contacted at: [grantsam@waikato.ac.nz](mailto:grantsam@waikato.ac.nz)

**This article has been cited by:**

1. Brendan O'Connell, Paul De Lange, Greg Stoner, Alan Sangster. 2016. Strategic manoeuvres and impression management: communication approaches in the case of a crisis event. *Business History* **58**:6, 903-924. [[CrossRef](#)]
2. Juling Wang. 2016. Literature Review on the Impression Management in Corporate Information Disclosure. *Modern Economy* **07**:06, 725-731. [[CrossRef](#)]
3. Stuart Cooper, Richard Slack. 2015. Reporting practice, impression management and company performance: a longitudinal and comparative analysis of water leakage disclosure. *Accounting and Business Research* **45**:6-7, 801-840. [[CrossRef](#)]
4. Alpa Dhanani, Ciaran Connolly. 2015. Non-governmental Organizational Accountability: Talking the Talk and Walking the Walk?. *Journal of Business Ethics* **129**:3, 613-637. [[CrossRef](#)]
5. Professor James Guthrie and Associate Professor John Dumay John Dumay Department of Accounting and Corporate Governance, Macquarie University, Sydney, Australia James Guthrie Department of Accounting and Corporate Governance, Macquarie University, Sydney, Australia AND Institute of Advanced Studies, University of Bologna, Bologna, Italy Pina Puntillo Department of Management and Law, University of Calabria, Cosenza, Italy . 2015. IC and public sector: a structured literature review. *Journal of Intellectual Capital* **16**:2, 267-284. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
6. Charl de Villiers Department of Accounting, The University of Waikato, Hamilton, New Zealand AND Department of Accounting, University of Pretoria, Pretoria, South Africa John Dumay Department of Accounting & Corporate Governance, Macquarie University, Sydney, Australia . 2014. Writing an article for a refereed accounting journal. *Pacific Accounting Review* **26**:3, 324-350. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
7. Annika Schneider Department of Accounting, University of Waikato, Hamilton, New Zealand Grant Samkin Department of Accounting, University of Waikato, Hamilton, New Zealand Howard Davey Department of Accounting, University of Waikato, Hamilton, New Zealand . 2014. Biodiversity reporting by New Zealand local authorities: the current state of play. *Sustainability Accounting, Management and Policy Journal* **5**:4, 425-456. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
8. Grant Samkin Department of Accounting, University of Waikato, Hamilton, New Zealand Annika Schneider Department of Accounting, University of Waikato, Hamilton, New Zealand Dannielle Tappin PriceWaterhouse Coopers (PwC), Hamilton, New Zealand . 2014. Developing a reporting and evaluation framework for biodiversity. *Accounting, Auditing & Accountability Journal* **27**:3, 527-562. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
9. Mostafa Kamal Hassan. 2014. Risk narrative disclosure strategies to enhance organizational legitimacy: Evidence from UAE financial institutions. *International Journal of Disclosure and Governance* **11**:1, 1-17. [[CrossRef](#)]
10. Carolyn Cordery and Rowena Sinclair Gareth G. Morgan Centre for Voluntary Sector Research, Sheffield Hallam University, Sheffield, UK . 2013. Purposes, activities and beneficiaries. *Qualitative Research in Accounting & Management* **10**:3/4, 295-315. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
11. Ciaran Connolly, Noel Hyndman. 2013. Towards Charity Accountability: Narrowing the gap between provision and needs?. *Public Management Review* **15**:7, 945-968. [[CrossRef](#)]
12. Ciaran Connolly Queen's University Management School, Queen's University Belfast, Belfast, UK Alpa Dhanani Cardiff Business School, Cardiff University, Cardiff, UK . 2013. Exploring the discharge of e-countability by charities. *Journal of Applied Accounting Research* **14**:2, 108-126. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]

13. Rowena Sinclair, Rebecca Bolt. 2013. Third Sector Accounting Standard Setting: Do Third Sector Stakeholders Have Voice?. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations* 24:3, 760-784. [[CrossRef](#)]
14. Charl de Villiers University of Waikato, Waikato, New Zealand and University of Pretoria, Pretoria, South Africa John Dumay University of Sydney Business School, Sydney, Australia . 2013. Construction of research articles in the leading interdisciplinary accounting journals. *Accounting, Auditing & Accountability Journal* 26:6, 876-910. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
15. Michael Jones and Jill SolomonBristol University and Henley Business SchoolDennis van LiempdDepartment of Entrepreneurship and Relationship Management, University of Southern Denmark, Kolding, Denmark Jacob BuschDepartment of Entrepreneurship and Relationship Management, University of Southern Denmark, Kolding, Denmark. 2013. Biodiversity reporting in Denmark. *Accounting, Auditing & Accountability Journal* 26:5, 833-872. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
16. Les HardyDepartment of Accounting and Finance, Monash University, Gippsland Campus Churchill, Churchill, Australia Harry BallisSchool of Applied Media and Social Sciences, Monash University, Gippsland Campus Churchill, Churchill, Australia. 2013. Accountability and giving accounts. *Accounting, Auditing & Accountability Journal* 26:4, 539-566. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
17. Sumit LodhiaCentre of Accounting, Governance and Sustainability, School of Commerce, University of South Australia, Adelaide, Australia Kerry JacobsResearch School of Accounting and Business Information Systems, College of Business and Economics, The Australian National University, Canberra, Australia. 2013. The practice turn in environmental reporting. *Accounting, Auditing & Accountability Journal* 26:4, 595-615. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
18. Ciaran Connolly, Noel Hyndman, Danielle McConville. 2013. UK charity accounting: An exercise in widening stakeholder engagement. *The British Accounting Review* 45:1, 58-69. [[CrossRef](#)]
19. Monika KansalAssistant Professor in the University Business School, Panjab University Regional Centre, Ludhiana, India Sukhdev SinghProfessor in the Department of Business Management, Guru Nanak Dev Engineering College, Ludhiana, India. 2012. Measurement of corporate social performance: an Indian perspective. *Social Responsibility Journal* 8:4, 527-546. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
20. Alpa DhananiCardiff University, Cardiff, UK Ciaran ConnollyQueen's University Belfast, Belfast, UK. 2012. Discharging not-for-profit accountability: UK charities and public discourse. *Accounting, Auditing & Accountability Journal* 25:7, 1140-1169. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
21. Enrico BracciDepartment of Economics, University of Ferrara, Ferrara, Italy Sue LlewellynManchester Business School, University of Manchester, Manchester, UK. 2012. Accounting and accountability in an Italian social care provider. *Accounting, Auditing & Accountability Journal* 25:5, 806-834. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
22. Maria Cristina Ribeiro da Silva Couto, Augusta da Conceição Santos FerreiraThe Importance of Accountability Practices in the Public Sector: 188-201. [[CrossRef](#)]