



Fostering rigour in accounting for social sustainability

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ABSTRACT

This paper illuminates how a journal and its editor can initiate and foster a stream of high quality and influential research in a novel area. It does this by analysing *Accounting, Organizations and Society's* (AOS's) and Anthony Hopwood's nurturing of research into key aspects of accounting for social sustainability for several decades before this research area became established. Our discussion unveils how the initiation of unique research areas may initially involve the publication of risky papers driven primarily by passion. Through the steering of a journal editor, subsequent work can proceed to combine this passion with academic rigour and produce research insights that can benefit society by positively influencing policy and practice. It is this attention to rigour that we argue needs to be central to future research in accounting for social sustainability (and accounting for sustainability more broadly) if it is to continue producing purposeful knowledge. We offer several substantive directions for future research aimed at producing such knowledge.

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1. Introduction

This paper aims to illuminate how a journal and its editor can be influential in fostering a stream of high quality and influential research in a novel area. It does this by analysing *Accounting, Organizations and Society's* (AOS's) fostering of research into aspects of accounting for sustainability across several decades. An important element in AOS's encouragement of research in this area was the risks its founding editor, Anthony Hopwood, was willing to take in supporting innovative accounting for sustainability research – as part of his ambition to re-define the intellectual landscape of accounting (see: [Chapman, Cooper, & Miller, 2009](#)).

Given the breadth of issues underlying accounting for sustainability, to provide a sufficiently narrow analytical focus for this paper we examine the role of AOS in nurturing a research stream seeking to enhance social sustainability through examination of the democratic functioning of information flows to stakeholders other than providers of financial capital. [Cooper and Morgan \(2013\)](#) explain that literature in this field recognises that accounting (including corporate reporting) influences the culture of society, especially what is seen as important in society and for what

organizations are understood to be responsible and accountable. This domain affords primacy to a notion of the public interest that extends beyond the needs of capital providers in discussions of accounting and reporting, through examining and seeking to design reporting that addresses issues of stewardship in corporate accountability ([Harte & Owen, 1987](#); [Owen, 1990](#)). Although AOS and Hopwood also supported the development of research in other areas of accounting for sustainability (such as environmental accounting), it is through this particular aspect of social sustainability that this paper highlights the manner in which a journal and its editor can nurture, influence and help shape a novel field of research.

We recognize that journals other than AOS also have long track records of proactive and effective support for research into these issues (for example: *Accounting, Auditing and Accountability Journal*, *Critical Perspectives on Accounting*, *Social and Environmental Accountability Journal* and *Accounting Forum*). However, as this paper does not aim to provide a comprehensive literature review of the area of social sustainability upon which we focus, but rather to examine the manner in which a journal and its editor can influence the development of a research area, we consider a focus on key papers published in AOS to be appropriate. We do, however, recognize that a limitation of this paper is that we do not have space to discuss influential papers published in other journals (see, for example: [Bebbington & Gray, 2001](#); [Gray, Dey, Owen, Evans, & Zadek, 1997](#); [Neu, Cooper, & Everett, 2001](#); [Tinker, Lehman, &](#)

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Neimark, 1991) which we would have addressed had this paper taken the form of a more broadly-based comprehensive literature review of the field of accounting for social sustainability.

As in other areas of accounting (and broader social science) research, insights from accounting for sustainability research have had the potential to provide a robust evidence base upon which more effective policies and practices can be developed (Unerman & Chapman, 2014). This influence has been realised where such research has been underpinned by a commitment to rigour. While much of the recent expansion of accounting for sustainability research exhibits this commitment, we argue that this needs to become more widespread. As Gray (2002) noted when reviewing the smaller earlier body of social and environmental accounting research from the late 20th century, accounting for sustainability research needs to be continually wary of combining too much apparent passion with too little rigour.

While progress requires that there must always be scope for individual researchers to motivate a community of researchers to focus on novel research problems, researchers who are passionately interested in a novel issue also need to demonstrate that the issue is non-trivial and of broader interest and relevance before developing a research programme to address it. So, while passion can be very effective at motivating an array of research questions, a filter needs to be applied in deciding which of these questions are reasonably justifiable to pursue. As an example of research issues which we have recently seen in accounting for social sustainability that we do not regard as having successfully passed through this filter: where individual organizations do not have a material responsibility for a particular sustainability issue, there is little merit in undertaking research into organizational management or discharge of accountabilities for this issue (Unerman & Zappettini, 2014). Conversely, in the conclusions to this paper we highlight some novel substantive issues which could form the basis of future research programmes.

Once appropriate research questions have been established, they need to be addressed in a dispassionately rigorous manner. They cannot simply be driven by *a priori* judgements on what the answers should be – where evidence could be drawn upon selectively to give a desired answer. As Neu et al. (2001, p. 740) warn us: “with only a concern for the ends, any means [can] be justified”. Where research is not “based on sound argument, reasoning and demonstration” (Neu et al., 2001, p. 740), at best it will be ignored and will thereby miss an opportunity to influence developments in policy and practice. At worst, it will be taken up by policy makers and practitioners and have an adverse influence on the resulting policies and practices, and risk damaging the reputation of the academic community.

Motivating research questions within the specific area of social sustainability that this paper focuses on, the literature identifies four core principles: human well-being, equality, democratic government, and democratic society (Magis & Shinn, 2009). In practice at the organizational level, these four principles are manifest in issues such as fairness in distribution and opportunity, adequate provision of social services, including health and education, gender equity, and political accountability and participation (Dillard, Dujon, & King, 2009). Among the major issues arising for organizations with respect to these aspects of social sustainability, therefore, are their interactions with employees, suppliers, communities and consumers. These include employment terms and conditions, union recognition and interactions, supply chain impacts such as human rights abuses in supply chains, impacts on communities comprising health impacts, displacement of communities, socioeconomic impacts when organizations leave communities, and consumer impacts such as product safety and responsible advertising (Bebington & Dillard, 2009, p. 158). The

early work in AOS we revisit in this paper pays particular attention to a small selection of these themes, especially as they relate to (reporting to) employees and communities. Research questions in this early work were constructed from perceived ‘real world problems’ (see: Alvesson & Sandberg, 2011, 2013) surrounding the nature of corporate reporting.

We complement our analysis of insights from papers and debates published in AOS that profoundly influenced our understanding with an explanation of some of Hopwood's interactions with policy and practice in accounting for (social) sustainability. We thereby reflect not only on the development and influence of themes surrounding specific aspects of accounting for social sustainability underlying key papers published in AOS, but also on Hopwood's influence on both academic work and public policy in this area. We subsequently draw on both these elements to provide an informed, albeit personal, view of fruitful future directions for research in this area.

Before examining some of the significant insights published in AOS, we explore the context within which the journal nurtured this strand of research. In so doing, we explain the influence of two early papers – one polemic on accounting and social sustainability published in the first volume of AOS (Medawar, 1976) and a later paper that, while not specifically focused on issues of social sustainability, we regard to be key in adding renewed academic rigour to research studies examining issues in this area (Cooper & Sherer, 1984). We also explain Hopwood's fostering of research in this area – through insights from his key editorials that addressed ‘accounting and sustainability’ and through his policy work around accounting for sustainability.

2. Setting the AOS agenda and challenge on accounting for social sustainability

Contributions to learned journals traditionally mark their work by the self-denying use of pronouns (to denote objectivity) and by the inclusion of suitably humble, and sometimes unctuous, acknowledgements to the effect that the presence, or even the bias, of the observer might possibly have influenced the course of the events being described. I shall depart from this tradition. I want to emphasise that my colleagues and I at *Social Audit* are biased – and that that bias underpins our interest in our work. (Medawar, 1976, p. 389).

The quotation above is taken from a short paper by Charles Medawar (1976) published in the first volume of AOS which signified an explicit beginning for AOS as a journal in which accounting for social sustainability was set up for examination (see also, Hopwood, 1978a). Medawar's paper proved inspirational for a set of papers elucidating themes of critical engagement, stakeholder accountability, and public policy impact.

We consider Medawar's paper to be an essential entry point to our review for a number of reasons. First, it is a polemic which is highly normative and does not make explicit use of theory, other than a broad conception of social accountability as “a process in which those within corporate bodies, with decision making powers, propose, explain and justify the use of those powers to those without” (Medawar, 1976, p. 393). Hence, it is an agenda-setting paper driven more by passion than academic rigour, and would likely not be published in a leading academic journal in today's academic environment (see: Hopwood, 2007; Humphrey & Gendron, 2015). Second, it focuses on assessing and enabling democratic ideals which are central to our interpretation of accounting for social sustainability. Third, Medawar perceives a limited role for accountants (and accounting academics) in fulfilling

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