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# From écobilan to LCA: The elite's institutional work in the creation of an environmental management accounting tool

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### ABSTRACT

I explore the institutionalization process of an environmental management accounting tool in France. Based on the concept of institutional work, I analyze the role of the French elite in institutionalizing life cycle assessment in France and its consequences. Who are the most influential institutional agents in the construction of environmental management accounting innovations? What work is involved in the creation of environmental management accounting innovations? The study follows the tool historically from the 1990s to 2012, looking at the different phases of institutionalization. This paper not only sheds light on the historical factors leading to an environmental management accounting innovation, but also and more specifically identifies which actors are involved in shaping new accounting techniques and what strategies are advanced for their adoption.

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## 1. Introduction

Environmental uncertainties, recent global issues such as climate change, and the scarcity of natural resources all affect management accounting innovations (Zawawi & Hoque, 2010). Life cycle assessment (LCA) is today considered to be an institutionalized environmental-management accounting tool. Its international history dates back to the 1970s, but it really became the object of concerted development in the 1990s. It is now considered the “Holy Grail of environmental decision-making” (Bebbington, Gray, Hibbitt, & Kirk, 2001). The French Environmental Agency ADEME also states that “its current implementation and dissemination contribute to making it a successful and recognized tool” (ADEME, 2005). Therefore, the particular status of this tool in environmental accounting makes it an especially interesting case study for deconstructing the creative work behind a tool that served to construct and remains an integral part of current environmental policies—especially in the French and European contexts.

*Abbreviations:* ADEME, Agence de l'Environnement et de la Maîtrise de l'Energie (French environment and energy management agency); AFITE, Association Française des Ingénieurs et Techniciens de l'Environnement (French association of environmental engineers and technicians); AFNOR, Association Française de Normalisation (French national standards organization); AVNIR, Plateforme pour l'analyse du cycle de vie (Platform for life cycle assessment); CD2E, Association Création Développement EcoEntreprises (Association for development of eco-enterprises); CERNA, Centre d'économie industrielle de l'Ecole des Mines (Industrial economics research center); CREER, Cluster Research; ECOSD, Eco-conception de systèmes durables (Research network on eco-design of sustainable systems); ELSA, Environmental Life cycle and Sustainability Assessment (Research Group); ENA, Ecole Nationale d'Administration (French national school of administration); FDES, Fiches de Déclarations Environnementales et Sanitaires (Environmental and health declaration forms); INIES, The French reference database on the environmental and health characteristics of construction products; ISO, International Organization for Standardization; LCA, Life Cycle Assessment; MAI, Management Accounting Innovation; REPA, Resources and Environmental Profile Analysis; SETAC, Society of Environmental Toxicology and Chemistry; SPOLD, Society for the Promotion of Life Cycle Assessment Development; UNEP, United Nations Environment Program; US EPA, United States Environmental Protection Agency.

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Through the institutionalization of LCA in France, this paper seeks to clarify how environmental management accounting innovations (MAIs) are created and developed, with a focus on the unintended effects of creative work, such as when the innovations gradually become detached from their original rationales to become “something else”. It concentrates on the role of actors and their innovation strategies.

Management accounting innovations have been thoroughly studied from the point of view of diffusion (Bjørnenak, 1997; Malmi, 1999; Alcouffe, Berland, & Levant, 2003; Ax & Bjørnenak, 2005; Marimon, Alonso-Almeida, Rodríguez, & Cortez Alejandro, 2012; Mellett, Marriott, & Macniven, 2009; Ezzamel, Hyndman, Johnsen, & Lapsley, 2014). More recently, a different approach has been advocated to narrate the development of accounting innovations. This new approach, based on actor-network theory, stresses “disjuncture, accident and a view of the history of ideas as a fragile accomplishment” (Cooper, Ezzamel, & Qu, 2016). These studies capture how innovation changes as an idea travels and how practices vary as they diffuse through the process of translation (Jones & Dugdale, 2002; Alcouffe, Berland, Levant, 2008; Cooper et al., 2016).

Very few studies have attempted to study the creation of MAIs (Alcouffe et al., 2008; Chiapello & Berland, 2009; Becker, Messner, & Schäffer, 2013; Rowbottom & Locke, 2016; Cooper et al., 2016). It is true that it is difficult “to witness the birth pains of a newly emergent accounting” (Hopwood, 1987). However, studying the creation of MAIs can help elucidate how management accounting came to function as we now know it, which social issues were involved in its development and shaped the MAI as it is implemented today, and the consequences its creation might have on its diffusion, adoption and implementation (Burchell, Clubb, Hopwood, Hughes, & Nahapiet, 1980).

Hopwood (1977) called for research into the “institutional processes that can both facilitate and constrain the development of accounting.” However, studies of innovations using institutional theory are scarce. The study of the institutionalization of innovations emphasizes both the role of social legitimacy, which innovations need to acquire in order to become “institutionalized” (Gehrke & Zarlowski, 2003; Harun, Peurseem, & Eggleton, 2012), and how this legitimacy can be gained through tactics such as analogy (Etzion & Ferraro, 2010).

However, attention on the locus of the production of management knowledge and the work of actors in the institutionalization process has often been limited (Burchell et al., 1980) and remains to be further explored. New accounting history, according to Napier (2006), should shed more light on the role of actors such as the state, the media and trade unions.

Management accounting innovations have been said to be the preserve of practitioners (Miller, 1991), yet the story of activity-based costing (ABC) emphasizes the role of management consultants in the tool’s diffusion (Jones & Dugdale, 2002). In other cases, academics have played a crucial role in developing the discounted cash flow technique in Great Britain (Miller, 1991). This shows that no one particular type of actor generates management accounting innovations, and conditions explaining the construction of historical agency need to be further explored, because not just anyone can articulate ideas about accounting that will be heard or believed (Oakes, Miranti, & Louis, 1996). Therefore, the contributions of this paper are to decipher which actors are involved in shaping new accounting techniques and what strategies are advanced for their adoption in practice (Miller & Napier, 1993). Through this analysis, I will respond to a call made by Hwang and Colyvas (2011) to look at the “institutional construction of actors”, and how “institutional contexts determine what sorts of actors would perform what kinds of institutional work”. Moreover, Lawrence, Leca, and Zilber (2013) claim that the concept of institutional work has only been used peripherally to understand the creation of institutions; therefore this research will also contribute to a deeper understanding of the work involved in creating a management accounting innovation (MAI).

This paper analyzes the development in the 1990s of the tool initially called *écobilan* (eco-balance) in France by focusing on the actors involved and the institutional work they used to bring this tool to life. It reveals the unintended consequences of the creative work on the tool today, emphasizing how the initial tool became “something else”, trying to break out of the initial framework in which it was built. Although the story of LCA is not uniquely French, the focus on its construction in that particular country enables us to highlight a particular set of change agents and to analyze the practices that led to the creation of the tool in a historically and geographically localized context. Moreover, the international LCA standard has been very much inspired by the French standard of 1994, and French contributions in the 1990s to the debates on methodology within international bodies such as SETAC, SPOLD and ISO are acknowledged. Therefore, studying this particular localized context also casts light on the international perception of LCA today.

This paper will therefore concentrate on the following research questions: Who are the institutional agents making themselves heard in the construction of environmental management accounting innovations? What work is involved in the creation of environmental management accounting innovations?

The purpose of this paper is to broaden understanding of the role played by the French elite in the creation of *écobilan* through their institutional work, which shaped the very nature of the tool. By exploring the role of particular agents in the making of an environmental management accounting (EMA) tool, this research furthers our understanding of how environmental issues have been shaped and accepted in the French context. By focusing on which agents came to be heard in the development of EMA innovations, I respond to the call made by Jones and Dugdale (2002) for further research into the “locus of the production of management knowledge”. Moreover, uncovering the strategies deployed to create the tool grants a particular insight on how environmental accounting tools play a crucial role in power relations, rendering environmental performance visible to some but invisible to others. Accounting is both one of the stakes and an instrument in a constant struggle for domination; it participates in the production, attribution and reproduction of specific interests (Farjaudon & Morales, 2013).

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