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Editorial

Critical perspectives on social and environmental accounting

Social and environmental accounting and the critical perspectives on accounting

This Special Issue originates from the 2nd French CSEAR (Centre for Social and Environmental Accounting Research) Conference. The conference took place in the Institut des Sciences de l'Entreprise et du Management (ISEM) at the Université Montpellier 1 and under the aegis of the AFC (French Accounting Association). This second CSEAR France conference welcomed close to 90 participants who came from 12 different countries (Australia, Canada, Egypt, Finland, France, Italy, Japan, Portugal, Spain, Tunisia, the UK and the USA). The event attracted 94 submissions and 65 papers were presented, of which 25 were in French and 40 in English. There were two key moments that brought some very interesting and relevant insights into the discussions—a plenary session by Professor Den Patten (Illinois State University, USA) and an editors' panel composed of Professor Christine Cooper (University of Strathclyde, UK), Co-Editor-in-Chief of the journal hosting and featuring this Special Issue—*Critical Perspectives on Accounting*, and Professor Gérald Naro, Co-Editor-in-Chief of the French journal *Finance Contrôle Stratégie*.

This Special Issue includes seven articles that explore – from different perspectives – the “paths” that organizations take to build a discourse aimed at the general-public regarding their societal responsibilities.

Matti Ylönen and Matias Laine show through a case study of a multinational firm that its corporate social responsibility (CSR) communications were totally silent with regard to the tax avoidance and optimization strategy it employed. Lies Bouten and Patricia Everaert examine, via interviews, the reasons why some organizations committed to sustainability practices decide *not* to make any related disclosures. Ataur Belal, Stuart Cooper and Niaz Khan conduct interviews with different stakeholders and reveal that in a developing country such as Bangladesh organizations have little reason to give an account of the consequences of their activities on the environment. Giovanna Michelin, Silvia Pilonato and Frederica Ricceri conduct a quantitative empirical study examining three practices in terms of social disclosure—the use of stand-alone CSR reports, assurance, and reporting guidance. The authors conclude that while the use of reporting guidance such as the GRI is likely to lead to more complete information (specifically performance-related disclosures), this is not the case for the use of stand-alone CSR reports and assurance practices. In slight contrast, Jean-Noel Chauvey, Gérald Naro and Amélie Seignour examine the discourse applied to the GRI guidance. The authors discuss the rhetorical dimension of such discourse, which consists of denying implicit contradictions about the joint satisfaction of economic, social and environmental goals. Alexandre Rambaud and Jacques Richard continue, from a different angle, the critique of the “triple bottom line” by proposing an alternative model—the “triple depreciation line”. Their model transposes the principles of historical cost and depreciation as devices to promote the maintenance of financial capital, which is extended to human and natural capital concepts. Finally, Massimo Contrafatto, Ian Thomson and Elizabeth Monk argue that the co-production of accounts by students and teachers in Peru, embedded within an activist project, helped make sustainability issues understandable for the community and thus constitute a form of sustainability accounting.

As we can see through this Special Issue's authors and their research work, the social and environmental accounting (SEA) research community is predominantly located outside the mainstream current. Further, through the disclosure of information about the social and environmental consequences of organizations' activities, SEA includes practices that are outside and peripheral to the traditional forms of accounting. However, some mainstream researchers have also been interested in CSR disclosures within their own framework. In this regard, Patten (2013) identifies specifically three “waves” in the mainstream SEA research—the first wave explored extensions of traditional accounting (e.g., through attempts by accounting to value human resources); the second wave focused on surveys to determine whether CSR information is valued by investors; and the last examines the changes made by disclosers about the valuation of this information (in particular concerning the publication of standalone reports and assurance practices). The reflection of

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Cho and Patten (2013) leads us to identify at least two fundamental differences between SEA mainstream research and SEA alternative research.

Firstly, mainstream research is based on a very naive conception of CSR disclosure. For example, Ballou, Heitger, and Landes (2006, 65–66 pp.) state that CSR reporting is used by companies in order to “create transparent reports that provide accurate and reliable data, as well as a fair picture of overall performance” while Dhaliwal, Radhakrishnan, Tsang, and Yang (2012, 726 pp.) argue that “investors can infer useful information from nonfinancial disclosures such as those concerning CSR activities”. That such assertions could be made in a top-tier mainstream journal such as the *The Accounting Review* or a highly recognized professional journal such as the *Journal of Accountancy* – when numerous SEA studies indicate that the relationship between environmental performance and environmental disclosure is tenuous at best – is a clear indication of the failure of the mainstream to engage with the work of SEA alternative researchers.

Secondly, *mainstream accounting* and *green accounting* (alternative) researchers can be differentiated by the objectives of and conceptions about SEA. In short, the former look at social and environmental information from an institutional financial performance angle, while the latter examine CSR disclosure practices from an environmental protection and human rights perspective.

Therefore, we agree with Patten’s idea that the SEA community is different in that it accepts – in contrast to mainstream researchers – that CSR does *not* have to be studied solely under the prism of its contribution to the assessment of the firm by its financial agents (Cho & Patten, 2013). This aspiration is aligned with the editorial policy of the journal that hosts this Special Issue:

Critical Perspectives on Accounting aims to provide a forum for the growing number of accounting researchers and practitioners who realize that conventional theory and practice is ill-suited to the challenges of the modern environment, and that accounting practices and corporate behavior are inextricably connected with many allocative, distributive, social, and ecological problems of our era. From such concerns, a new literature is emerging that seeks to reformulate corporate, social, and political activity, and the theoretical and practical means by which we apprehend and affect that activity (M. Annisette, C. Cooper, Y. Gendron, Editors¹)

Following Patten’s views, the contributions in this Special Issue explore the very diverse practices at the periphery of traditional accounting, but which reflect the way organizations give an account to civil society about the social and environmental dimensions of their activities. Each article essentially proposes an alternative perspective to the *mainstream* paradigm of research in accounting with regard to SEA practices implemented in organizations—to the extent that they consider the reflexive, and sometimes performative,² dimension of these forms of accounting in organizational practices. In a way, alternative studies in SEA not only offer necessary alternative perspectives to the mainstream point of view dominated by the status quo, but they also have the potential to provide a *bridge* between the traditional approaches and critical perspectives on accounting. This bridge is composed of new forms of accounting that fulfill other aspirations of civil society rather than solely economic motives. And such bridge is indeed necessary to reduce the gap between the diverging sociological paradigms (see Burrell & Morgan, 1979 for a more detailed and insightful discussion about sociological paradigms and organizational analysis). Through its inclusiveness of different perspectives on social and environmental (accounting) issues but also in terms of methodologies, SEA can potentially help narrow this gap.

The seven papers included in this Special Issue give a fair view of the wide range of the possible topics and methodologies in non-mainstream research in SEA. However, because it would be difficult to give a unique synthesis of these articles, we have been interested in finding at least one common feature among them as a symbol of the “SEA community.” As such, we identified the main author(s) cited in the papers—independently of the research themes or methods used. This exercise indicated that Rob Gray is the author who is the most cited by the largest number of articles of this Special Issue, but also in the most significant way given the number of his occurrences in the text corpus.³ Through such presence in this corpus, we can safely assume that his work provides some kind of common framework and denominator to the different CSR themes addressed in the Special Issue. This strengthens the idea that he is the “foundation layer” of SEA (Broadbent, 2014, p. 94)⁴ and as such, many researchers have been able to adapt his views and go beyond them in various directions.

¹ <http://www.journals.elsevier.com/critical-perspectives-on-accounting/>.

² Some discourses can exhibit a “performative” characteristic in the sense that they have the ability to realize what they describe (Austin, 1962). This appears to be true particularly in management as theory would have the power to produce the reality that is it supposed to explain, leading to self-fulfilling prophecies (Callon, 1998).

³ We define “corpus” as the text body of all seven articles (excluding abstracts, references and appendices) that has been transferred and copied in a single document forming the 221-page text examined. Each cited author (in the order of appearance in the corpus) was subject to a search for occurrences through an advanced software research tool. This process continued until the author names included in the corpus were exhaustively identified. A total of 89 authors were counted in the corpus. The 44 authors cited more than ten times in all the articles of the Special Issue were then subject to identification. This search resulted in the identification of five authors who were cited in at least four articles out of the seven in the Special Issue, and of one author who was cited in six of the seven articles (i.e., Rob Gray) and with the highest occurrence score.

⁴ Social and Environmental Accountability Journal (Volume 34, Issue 2, 2014) has recently published a Special Issue on “celebrating the Intellectual Contribution of Professor Rob Gray to Social and Environmental Accounting Research.”

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