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Constructing a Research Field: A Reflection on the History of Social and Environmental Accounting

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ABSTRACT Social and environmental accounting (SEA) research has experienced significant developments over recent decades. Based upon Lee Parker’s published study (2011. “Twenty-One Years of Social and Environmental Accountability Research: A Coming of Age.” Accounting Forum 35 (1): 1–10), this paper reviews and critiques 21 years of research in the field published in four leading interdisciplinary accounting research journals in the years 1988–2002. It considers a number of seminal papers on the field, and offers an analysis of SEA publication that extends Parker’s earlier findings (2005. “Social and Environmental Accountability Research: A View from the Commentary Box.” Accounting, Auditing & Accountability Journal 18 (6): 842–860). Social and environmental research now show signs of a more even balance in researcher attention to these two subject areas. Additionally methodological approaches have been exhibiting content analysis/statistical relationships research and case/field/action/ethnograpic tendencies. Leading subject areas include national practices/comparisons and regulations. Researchers have also been addressing attitudinal studies, external disclosure, and theoretical frameworks. The paper highlights leading and emerging scholars in the field. Finally it reflects upon the current state of thinking in the field and anticipates strategic issues and directions for the future.

Introduction

Social and environmental accounting (SEA) research has continued to grow and develop over recent decades across the accounting literature internationally. Arguably, SEA research has been becoming a centre stage research agenda area, at least in comparison to its former marginalised state in the accounting literature. In considering its profile and trajectory, this paper extends the critique of the SEA field by Parker (2005), and based on a revisitation of Parker (2011a), critiques the 21 years 1988–2008 inclusive. It investigates the SEA trends in publishing, methodological and subject areas, and offers a reflection on the disciplinary knowledge being formed by the global SEA research community.

Accordingly, it first briefly considers five SEA seminal review and critique papers published since 1997 and authored by Bebbington (1997), Mathews (1997), Gray (2002), Deegan and Soltys (2007) and Owen (2008). It then also considers more recently published reviews and
critiques of the SEA research field. The analysis of 21 years’ publications in SEA addresses the volume of research activity, the proportions of SEA papers, the changing emphasis of research methodologies and the topic areas researched. Also considered are the leading and emerging scholars in the SEA field.

**Views of the Field**

The late Professor Reg Matthews (1997) presented a 25-year SEA literature classification, noting the still small number of researchers and journals engaged in the field at that time. Reflecting his own longstanding interest and research into accounting education, he saw SEA education as a path to SEA policy and practice engagement and, to that end, called for a reactivated normative research agenda. Since that time, it is arguable that he would now applaud the growth in the SEA research community, its journals, research centres and conferences; in particular, the proliferation of Centre for Social and Environmental Accounting Research (CSEAR) and related conferences around the globe. While he and others had some concerns about the voluminous, disparate and eclectic theoretical discourse in SEA, recent decades have seen the accounting historians engage in a similar eclectic mix and debate, to the positive benefit and development of their literature. And what of his SEA education hopes? While some progress has been made in that regard, in comparison to the subject areas that traditionally dominate the undergraduate and postgraduate accounting degree agenda in many countries, this dream of major developments in SEA as a leading or even significant component of accounting education may remain a somewhat forlorn aspiration. The normative agenda resonates with some national governments’ aspirations to convince academic researchers to engage in policy and practice relevant research, but nonetheless faces significant hurdles in the form of leading research journal editor and reviewer expectations of ‘appropriate’ research.

A decade ago, Professor Rob Gray (2002) presented a critical review of Accounting, Organizations and Society’s (AOS) contributions to the SEA field, at that time observing that the SEA identity was still ‘under construction’. In critiquing the AOS contribution, he noted several perspectives and dimensions absent from AOS and the transient nature of SEA authors and subjects appearing in its pages. Diplomatically, he invoked Choudhury’s (1988) arguments for researcher attention to gaps and absences. Concerned about researchers being mostly restricted to repetitive observations of current practice, he called for radical approaches towards innovating SEA policy and practice. While criticising the managerialist perspective, he conceded its inevitability and recognised the social accounting project as inhabiting a zone between critical and managerial approaches. This he saw as potentially offering the possibility of practicable change. Of course, just as when researchers risk engaging with the business and government communities, arguably the same phenomenon can occur as when they engage with the media. There is always the risk of being misrepresented. It is arguably a necessary trade-off between exposing research findings and ideas to the community while risking their misinterpretation: no risk—no exposure! Like Mathews, Gray also yearned for a common SEA meta-theory. Given the accounting historians’ experiences in this area, this may not prove to be necessary. Indeed we have more to learn and to gain from theoretical diversity in the SEA field. Like Matthews, Gray also sees a need to reactivate the normative research agenda as a pathway to action and change.

In their 2007 paper, Professor Craig Deegan and Sharon Soltys (2007) reviewed the growing number of Australian and New Zealand SEA researchers and doctoral students, noting their still small number relative to the overall accounting researcher cohort. They saw such researchers as
labouring against the anti-SEA bias of many leading accounting journals such as *Journal of Accounting Research*, *The Accounting Review*, *Contemporary Accounting Research* and *Journal of Accounting and Economics*. Against these concerns, in recent times, we do see somewhat contradictory tendencies; in particular, the growing numbers of SEA doctoral students and emerging scholars, while, at the same time, a still limited core of accounting researchers regularly publishing in SEA. Encouragingly there is a suite of conferences in Europe and internationally that supports SEA research, as well as a cohort of established and newer journals, from specialist to generalist, which publish this research. Our leadership and momentum internationally appear to be coming from scholars in Europe, Australia, New Zealand and Japan. Nonetheless, the trend towards capital markets researchers moving into the SEA field as a ‘hot topic’ area in which to flex their methodological preferences, presents a spectre on the horizon of which the SEA research community must beware!

Professor Dave Owen’s paper published after his 2007 Asia Pacific Interdisciplinary Research in Accounting conference plenary (Owen 2008) offers a sweeping critique of the SEA research field. He notes the ongoing lack of agreed SEA definition and composition, arguing that agreement may never be achieved – instead taking the form of a moving social construction. He also sees SEA literature as apparently focussed on polemical debate and obsessed with observing and recording corporate disclosure practice, as his good colleague Rob Gray has also noted. Instead he calls for ongoing field research and consistent with Matthews and Gray, a commitment to practice and policy engagement, despite its perils and challenges. Arguably, the SEA community still needs a broader discussion about with whom, how and to what ends engagement can and should take place. Additionally, Owen advocates SEA research incursions into public sector, non-profit and non-government organisations (NGOs). These are crucial sectors of significant societal and ecological import that many SEA researchers are currently neglecting.

**A Further Round of Reflections**

From 2010, further critical reviews and reflections on the SEA research field have been forthcoming. The first of these has been offered by Professor Crawford Spence, J. Husillos, and Carmen Correa-Ruiz (2010). The call for a focus on SEA practice rather than solely on SEA reporting and in so doing also argue for a more politicised SEA theorisation. In their view of the landscape, an essential component is an expansion of the focus and scope of engagement to include activists, NGOs and more. They challenge SEA researchers to leave their comfort zone. While some of their ideas are controversial, they directly prompt the SEA community to consider its next stage of development.

Professors Rob Gray and Richard Laughlin (2012) delivered their *Accounting, Auditing & Accountability Journal* (AAAJ) special issue paper reflecting on developments in the SEA field 20 years after a special SEA issue of the journal guest edited by them. They reviewed the theoretical and empirical advances of those two decades. However, they mourned the fact that in their view, subsequent SEA research has still not addressed the field’s original fundamental issues that were laid out in their special issue that was designed to signal and propel such inquiries. While they may or may not agree with Spence, Husillos, and Correa-Ruiz’s (2010) call for more politicised research and debate, they nonetheless also do call for more direct/confrontational debate in the SEA community and field.

Professors Judy Brown and Jesse Dillard (2013) discuss the contestability of SEA issues and observe the under-theorisation of the SEA field, reflected in both contingency and conflict. In seeing a path forward for the field’s development, they opt for engagement through
agnostic pluralism: namely, supporting a pluralistic ethos in the SEA community. For them, agonistic pluralism welcomes alternative perspectives, ongoing contests over ideas and recognition of power asymmetries. For them, SEA research should permit room for differing ideological orientations with a view to debating the big issues and imagining new pathways for the future.

Correa-Ruiz and Laine (2013) welcome the stimulation of debate concerning SEA directions at this stage of the field’s development, suggesting it is akin to reflection during a mid-life crisis. They observe the emerging researcher careerism and institutional pressures towards research subjects, content, design and format to conform to prescribed templates of ‘success’, for example, in esteemed institutions and journals as signs of SEA becoming ‘normal science’. This they warn can be accompanied by a loss of passion for issues that matter! Their agenda is therefore one of recovering diversity and debate in the SEA field, and retaining its earlier traditions of challenging accepted conventional wisdom.

And So to the Publishing Record

As reported in Parker (2011a), in the 21 calendar years from 1988 to 2008, the four leading interdisciplinary journals that have published SEA research have arguably been AAAJ, AOS, Critical Perspectives on Accounting (CPA) and Accounting Forum (AF). Together during this period, they published 199 refereed research papers in the SEA field. Of this total, AAAJ led with 74 papers, followed by AF with 61. CPA published 43 and AOS published 21. Over the 21 years, AAAJ’s paper coverage was relatively balanced between papers focussed on social responsibility, papers focussed upon environmental responsibility and papers having a dual focus across the two subject areas. Over 70% of AOS papers were environmentally focussed. CPA and AF both published approximately 50% of their SEA papers in the environmental area. Across all four journals in total for the 21-year period, environmental responsibility was the dominant focus.

However, analysing change in subject area focus over time across the four journals, environment dominated the papers in 1988–1998 and 1999–2003. In 2004–2008, the social, environmental and combined subject papers returned to almost complete balance, sharing equal proportions of total articles published in that latter sub-period. It was also notable that across the 21 years, the proportion of papers addressing both areas in the same paper steadily rose.

What of Methodologies and Subjects?

Analysis of the total corpus of 199 articles published across the four journals over the 21 years (Parker 2011a) exhibits a wide range of methodologies employed, including content analysis, statistical relationships, case and field studies, ethnographic accounts, survey research, theoretical, historical and commentary papers, experimental studies and mixed methods. Content analysis has remained popular and fairly stable across the years, although this may expand in future as quantitative and capital markets researchers move into the SEA field. Case, field and ethnographic research has also been lesser in evidence, but still representing a sizeable minority and relatively stable in frequency over the years. By 2004–2008, survey research had evidenced a significant decline in popularity, which may be attributable to the field’s maturity and its exhaustion of exploratory and descriptive studies. Experimental research was barely in evidence across the entire period of analysis, while mixed methods have seen a significant increase by 2004–2008.

The subjects covered by the 199 papers analysed, have been predictably varied. National practices, comparisons and regulations were most frequently addressed, with 65 papers published.
Two other areas received significant attention: external disclosure (48 papers) and regulation and international codes and standards (38 papers). Also prominent were attitudinal studies (27) and theoretical framework papers (24). Some further areas of note included environmental management accounting, performance, accountability, social and environmental audit, sustainable development, industry studies and accounting approaches to SEA.

**Authors and Locations**

It is appropriate at this stage of the SEA literature’s development to reflect on the identities and locations that have been supporting this field’s research momentum. Between the years 1998 and 2008, the 10 most frequently published SEA authors, in alphabetical order, were Professors Adams, Ball, Bebbington, Deegan, Freedman, Gray, Milne, O’Dwyer, Owen and Unerman. In more recent times, namely the 2004–2008 period, the most highly published SEA authors were (also in alphabetical order) Professors Adams, Ball, Bebbington, Deegan, Thomson and Unerman.

SEA authors publishing more than one paper in the field over the whole 21-year period numbered 22. While this represents a small core, it nonetheless does represent albeit one signal of a significant cohort of researchers and a developing research community and momentum. As the leading interdisciplinary refereed research journals supporting this field, **AAAJ**, **AF** and **CPA** were notably the leading SEA journals. Up to and including 2008, special theme issues devoted to SEA subjects had been published by **AF** (four issues), **CPA** (three issues) and **AAAJ** (three issues). **AOS** published a total of eight SEA papers in last five years covered by 2004–2008.

**Where Are We Now?**

Reflecting on where the SEA research field is now is best done from a future orientation. We need to reflect upon and problematise the next stage in the journey, determined to pursue a positive trajectory. Surrounded by the commercialisation of universities (Parker 2011b, 2012, 2013), the agendas of government and the commodification of research (Parker, Guthrie, and Gray 1998; Guthrie, Gray, and Parker 2002), the risk of SEA normalisation and incrementalism is ever present. So where do we position ourselves? – inside or outside the castle walls of commerce and industry? Moving inside we risk ‘going native’ and being captured by the business case. Staying outside and confining ourselves to vigorously demonstrating against the evils of social and environmental irresponsibility, we risk becoming marginalised and irrelevant. What balance to strike remains an urgent issue for our research community.

Before us, all lies the challenge of recovering and addressing the big issues (of societal and ecological significance). Furthermore the question of engagement, its form and its partners await our further decisions. Our research community has facilitated and embraced diversity of commitments, orientations, theories, methods and participants. This is a strength not to be hastily abandoned. And finally, we have been a forum for debate which at times has been vigorous, challenging and stimulating. Long may this continue.

**A Strategic Future**

As we reflect on what has been and what may become, whatever strategic vision of our future we carry with us will be crucial to our fate. Let us remember that our SEA research community got there first. As the founder and leader of the CSEAR, Professor Rob Gray has laid invaluable foundations for our present state of the community and its literature and his influence upon our future journey will be permanent and indelible. Let us, therefore, welcome critique and
self-reflection, but at the same time celebrate our significant stream of scholarship. Let us also ensure that we preserve the distinction in mission, values and impact of the multiple theoretical and methodological SEA traditions we have built. They must be protected from the ravages and careerist dilution by capital markets normalisation. And as we have done in the past, let us remember to embrace diversity as an opportunity, not a threat. That in itself should trigger us to broaden our SEA definitions and commitment to SEA engagement.

So this is a call to SEA researchers to innovate and take risks. That strategy is key to both engagement with issues of significance and recognised accounting literature leadership. This is the best tribute we can pay to our past, treasuring and building on the foundations we have laid for over a quarter of a century!

With dogged optimism, let us heed the words of Toad of Toad Hall (Grahame 1908, 28) who declared:

The whole world before you, and a horizon that’s always changing

References


