

PUBLICATIONS:

Refereed journal papers:

1. Hasseldine, D. J. and Bebbington, J. (1991) "Blending Economic Deterrence and Fiscal Psychology Models in the Design of Responses to Tax Evasion: The New Zealand Experience" *Journal of Economic Psychology* (12) (pp 299-324).
2. Bebbington, J. and Hasseldine, D. J. (1991) "New Zealand Controlled Foreign Company Legislation" *Bulletin for International Fiscal Documentation* Vol 45(3) (pp 112-117).
3. Bebbington, J. (1991) "Antitrust Aspects of the Health Care Industry: Past, Present and Potential Applications in New Zealand" *Competition Review: Current Issues in New Zealand Competition and Consumer Law* Vol 4 (pp 44-60).
4. Christophe, B. and Bebbington, J. (1992) "Human Resource Accounting in France: A model for the Development of Accounting for the Environment" *British Accounting Review* Vol 24(3) September (pp 281-290).
5. Bebbington, J. and Gray, R. (1993) "Corporate Accountability and the Physical Environment: Social Responsibility and Accounting Beyond Profit" *Business Strategy and the Environment* Vol 2(2) (pp 1-11).
6. Gray, R., Bebbington, J. and McPhail, K. (1994) "Teaching Ethics in Accounting and the Ethics of Accounting Teaching: Education for Immorality and the Case for Social and Environmental Accounting Education" *Accounting Education* Vol 3(1) (pp 51-75). This paper was awarded the British Accounting Association Education Special Interest Group Manuscript Prize for 1994.
7. Bebbington, J., Gray, R., Thomson, I. and Walters, D., (1994) "Accountants' Attitudes and Environmentally-sensitive Accounting" *Accounting and Business Research* Vol 24(94) (pp 109-120).
8. Gray, R., Walters, D., Bebbington, J. and Thomson, I., (1995) "The greening of enterprise: An exploration of the (non) role of environmental accounting and environmental accountants in organisational change" *Critical Perspectives on Accounting* Vol 6(3) (pp. 211-239).
9. Bebbington, J., (1995) "Teaching Social and Environmental Accounting: A Review Essay" *Accounting Forum* Vol 19(2/3) (pp 263-274).
10. Bebbington, J., Thomson, I. and Wall D., (1997) "Accounting Students and Constructed Gender: An exploration of gender in the context of accounting degree choices" *Journal of Accounting Education*, Vol. 15(2) (pp 241-267).
11. Bebbington, J., (1997) "Engagement, Education and Sustainability: a review essay on environmental accounting" *Accounting, Auditing and Accountability Journal* Vol 10(3) (pp 365-381).
12. Owen, D., Gray, R. and Bebbington, J., (1997) "Green Accounting: Cosmetic Irrelevance

- or Radical Agenda for Change?" *Asia-Pacific Journal of Accounting* Vol 4(2) (pp 175-198).
13. Bebbington, J., Gray, R. and Owen, D., (1999) "Seeing the wood for the trees: taking the pulse of social and environmental accounting" *Accounting, Auditing and Accountability Journal* Vol 12(1) (pp. 47-51).
 14. Bebbington, J., Gray, R. and Larrinaga, C., (2000) "Editorial: environmental and social accounting in Europe", *European Accounting Review*, Vol. 9(1), (pp. 3-6).
 15. Gray, R. and Bebbington, J., (2000) "Environmental accounting, managerialism and sustainability" *Advances in Environmental Accounting and Management*, Vol 1, (pp. 1-44).
 16. Larrinaga, C. and Bebbington, J., (2001) "Environmental Accounting Practices - Organisational Change or Institutional Appropriation" *Critical Perspectives on Accounting*, Vol 12(3), (pp. 269-292).
 17. Bebbington, J., (2001) "Sustainable development: a review of the international development, business and accounting literature" *Accounting Forum*, Vol 25(2), (pp. 128-157). This paper has been translated into Italian in 2006 in *Impresa E Responsabilita Sociale*, pp. 206-235.
 18. Bebbington, J. and Gray, R. (2001) "An Account of Sustainability: Failure, Success and a Reconceptualisation" *Critical Perspectives on Accounting*, 12(5), (pp.557-605).
 19. Bebbington, J. and Thomson, I. (2001), "Commentary on: Some thoughts on social and environmental accounting education", *Accounting Education: An international journal*, 10(4), (pp.353-355).
 20. Thomson, I and Bebbington J., (2004), "It Doesn't Matter What You Teach?", *Critical Perspectives on Accounting*, 15(4/5), pp. 609-628.
 21. Thomson, I and Bebbington J., (2005), "Social and environmental reporting in the UK: a pedagogic evaluation", *Critical Perspectives on Accounting*, 16(5), pp. 507-533.
 22. Gray, R., Bebbington J. and Collison, D., (2006), "NGOs, Civil Society and Accountability: Making the People Accountable to Capital", *Accounting, Auditing and Accountability Journal*, 19(3), pp. 319-348.
 23. Bebbington, J. and Thomson, I., (2007), "Social and environmental accounting, auditing and reporting: a potential source of organizational risk governance?", *Environment and Planning C: Government and Policy*, 25(1), pp. 38-55.
 24. Gouldson, A., and Bebbington, J., (2007), "Corporations and the governance of environmental risk", *Environment and Planning C: Government and Policy*, 25(1), pp. 4-20.
 25. Bebbington, J., and Dillard, J., (2007), "What really counts", *Accounting Forum*, 31(1), pp. 99-105.

26. Bebbington, J., Brown, J., and Frame, B. (2007), "Accounting technologies and sustainability assessment models", *Ecological Economics*, 61(2-3), pp. 224-236.
27. Bebbington, J., Brown, J., Frame, B., and Thomson, I., (2007), "Theorizing engagement: the potential of a critical dialogic approach", *Accounting, Auditing and Accountability Journal* 20(3), pp. 356-381.
28. Bebbington, J., Larrinaga-Gonzalez, C., and Moneva, J. (2008), "Corporate Social Reporting and Reputation Risk Management", *Accounting, Auditing and Accountability Journal*, 21(3), pp. 337-361.
29. Bebbington, J., Larrinaga-Gonzalez, C., and Moneva, J. (2008), "Legitimising reputation/the Reputation of Legitimacy Theory", *Accounting, Auditing and Accountability Journal*, 21(3), pp. 371-374.
30. Bebbington, J., and Larrinaga-Gonzalez, C. (2008), "Carbon trading: accounting and reporting issues", *European Accounting Review*, 17(4), pp. 697-717.
31. Ball, A., and Bebbington, J., (2008), "Accounting and Reporting for Sustainable Development in Public Service Organisations: issues and emerging directions", *Public Money and Management*, 28(6), pp. 323-325.
32. Bebbington, J., Higgins, C., and Frame, B., (2009), "Initiating sustainable development reporting: Evidence from New Zealand", *Accounting, Auditing and Accountability Journal*, 22(4), pp. 588-625.
33. Bebbington, J., (2009), "Measuring sustainable development performance: possibilities and issues", *Accounting Forum*, 33(3), pp. 189-193.
34. Xing, Y., Horner, M., El-Haram, M., and Bebbington, J., (2009), "A framework model for assessing sustainability impacts of urban development", *Accounting Forum*, 33(3), pp. 209-224.
35. Ferraro, E., White, R., Cox, E., Bebbington, J., and Wilson, S., (2011) "Craft and sustainable development: reflections on Scottish craft" *Craft + Design Inquiry*, Vol 3, pp. 1-26.
36. Frame, B., and Bebbington, J., (forthcoming) "National sustainable development strategies for New Zealand and Scotland: A comparison", *International Journal of Sustainable Development*.
37. Barter, N. and Bebbington, J., (forthcoming) "Environmental Paradigms and Organisations with an Environmental Mission" *International Journal of Innovation and Sustainable Development*.

Books, chapters and research monographs:

1. Bebbington J. and Gray, R., (1992) "Greener Pricing" in *Greener Marketing*, Charter, M. (ed) (KPH Marketing/Sheffield University Press: Hampshire).

2. Gray, R., Bebbington J. and Walters, D., (1993) *Accounting and the Environment (Greening of Accountancy II)* (Paul Chapman Publishing: London). This book was translated into South American Spanish.
3. Gray, R. and Bebbington, J., (1993) "The Global Environment and Economic Choice" in *Environmental Issues: the Response of Industry and Public Authorities* D. K. Adams (ed) (Ryburn Publishing: Halifax), pp 21-35.
4. Gray, R., Laughlin, R. and Bebbington, J., (1996) *Financial Accounting: Method and Meaning (Text, Students' Workbook and Teachers' Manual)* Second Edition. (Thomson International Publishing: Berkshire). This book formed part of the basis for the awarding of the 1997 Honorary Graduates' Award for Innovative Teaching at the University of Dundee.
5. Bebbington, J. and Thomson, I., (1996) *Business Conceptions of Sustainable Development and the Implications for Accountancy* (ACCA Research Report: London).
6. Gray, R. and Bebbington, J., (1996) *Incentives and disincentives for the adoption of sustainable development by transnational corporations* (UNCTAD Report TD/B/ITNC/AC1/3: Geneva).
7. Gray, R., Bebbington, J., and Collison, D., (1997) "Environmental and social accounting and reporting" in *Financial Reporting Today* (Institute of Chartered Accountants in England and Wales: London).
8. Gray, R., Bebbington, J., Collison, D., Kouhy, R., Lyon, B., Reid, C., Russell A. and Stevenson, L., (1998) *The Valuation of Assets and Liabilities: Environmental law and the impact of the environmental agenda for business* (Institute of Chartered Accountants of Scotland: Edinburgh).
9. Bebbington, J., (2000) "Sustainable development, business and accounting: does it add up?" in *Readings from the 1999 Annual CGA Accounting Research Centre, University of Ottawa* (CGA Accounting Research Centre: Ottawa).
10. Gray, R. and Bebbington, J., (2001) *Accounting for the Environment* (2nd Edition) (Sage: London). This book was translated into Chinese (in 2004) and Spanish (in 2009).
11. Bebbington, J., Gray, R. and Laughlin, R., (2001) *Financial Accounting: Practice and Principles* (third edition – formally was *Financial Accounting: Method and Meaning*) (Thomson Learning: London). Textbook, Students' Workbook and Teachers' Manual.
12. Bebbington, J., Gray, R., Hibbitt C. and Kirk, E., (2001) *Full cost accounting: an agenda for action* (Association of Chartered Certified Accountants: London).
13. Bebbington, J., (2001), "An overview of accounting for externalities" in *Advances in Environmental Accounting*, pp. 19-27, (Association of Chartered Certified Accountants: London).
14. Bebbington, J., (2001), "Sustainability assessment modelling at BP" in *Advances in*

- Environmental Accounting*, pp. 56-66, (Association of Chartered Certified Accountants: London).
15. Bebbington, J., and MacGregor, B. (2003), *Modeling and Accounting for Sustainable Development*, (RICS Foundation: London).
 16. Baxter, T., Bebbington J., and Cutteridge, D. (2004) "Sustainability Assessment Model: Modelling Economic, Resource, Environmental and Social Flows of a Project", in *The Triple Bottom Line: does it all add up?*), pp.113-120, (Earthscan: London).
 17. Helliar, C. and Bebbington, J., Eds. (2004), *Taking Ethics to Heart*, (Institute of Chartered Accountants of Scotland: Edinburgh).
 18. Gray, R. and Bebbington, J., (2007), "Corporate Sustainability, Accountability and the Pursuit of the Impossible Dream", in *Handbook of Sustainable Development* (Atkinson, G., Dietz, and Numeyer Eds).
 19. Unerman, J., Bebbington, J., and O'Dwyer, B., Eds., (2007), *Sustainability Accounting and Accountability*, (Routledge: London).
 20. Bebbington, J., (2007), "Changing organisational attitudes and culture through sustainability accounting", chapter in (Unerman, J., Bebbington, J., and O'Dwyer, B.) *Sustainability Accounting and Accountability*, (Routledge: London), pp. 226-242.
 21. Unerman, J., Bebbington, J., and O'Dwyer, B., (2007), "Introduction", chapter in (Unerman, J., Bebbington, J., and O'Dwyer, B.) *Sustainability Accounting and Accountability*, (Routledge: London), pp. 1-16.
 22. Bebbington, J., O'Dwyer, B., and Unerman, J., (2007), "Postscript and conclusions", chapter in (Unerman, J., Bebbington, J., and O'Dwyer, B.) *Sustainability Accounting and Accountability*, (Routledge: London), pp. 345-349.
 23. Bebbington, J., (2007), *Accounting for Sustainable Development Performance* (Elsevier: London).
 24. Bebbington, J., and Dillard, J., (2008), "Social sustainability: an organizational level analysis" chapter in (Dillard, J., Dujon, V., and King M.) *Understanding the Social Dimension of Sustainability* (Routledge: New York), pp. 157-173.
 25. Bebbington, J. (2009), "An introduction to climate change and its implications", in *A sustainable future for the UK*, (Public Management and Policy Association: London).
 26. Nijnik, M., Bebbington, J., Pajot, G., and Slee, B., (2009), "Forestry and Climate Change: a Socio-Economic Perspective", in *Combating Climate Change - a role for UK forests; a national assessment of the potential of trees and woodlands to contribute to the UK response to climate change* (The Stationery Office: London), pp. 201-208.
 27. Frame, B. and Bebbington, J., (2009), "National Sustainable Development Strategies", in *Hatched: The capacity for Sustainable Development*, (eds) Frame, B., Gordon, R., and Mortimer, C., (Landcare Research New Zealand Ltd: Lincoln).

28. Gray, R., Bebbington, J., and Gray, S., (2010), *Social and Environmental Accounting (Vols I – IV)*, (Sage: London).
29. Barter, N., and Bebbington, J., (2010) *Business and Environmental Sustainability* (Association of Chartered Certified Accountants: London).
30. Lovell, H., Aguiar, T., Bebbington, J., and Larrinaga-Gonzalez, C., (2010), *Accounting for Carbon* (Association of Chartered Certified Accountants: London).
31. Bebbington, J., and Barter, N., (2011), *Strategic Responses to Global Climate Change: A UK analysis* (Chartered Institute of Management Accountants: London).
32. Bebbington, J. (2011), "Climate Choices", *Excellence in Leadership*, 3, pp.34-35.
33. Contrafatto, M., and Bebbington, J., (forthcoming), "Developing techniques for stewardship: A Scottish study" in *Social/Sustainability Accounting and Social Economy Organizations* (University of Toronto Press: Toronto).

Other papers:

1. Bebbington, J. and Gray, R., (1990) "The Greening of Accountancy - Accounting for a Better Environment" *Accountants Journal*, Vol 69(8) September (pp 17-20).
2. Bebbington, J. and Gray, R., (1992) "Where have all the Accountants Gone?" *Accountancy* Vol 109 (1183) March (pp 28-29).
3. Bebbington, J. (1993) "The European Community Fifth Action Plan; Towards Sustainability" *Social and Environmental Accounting*, Vol 13(1) (pp 9-11).
4. Bebbington, J. (1993) "The European Community: Towards Sustainability" *Accountants Journal* Vol 72(7) August (pp 59-60).
5. Bebbington, J. (1993) "Coming Clean: Corporate Environmental Reporting" *Social and Environmental Accounting* Vol 13(2) (pp 13-14).
6. Bebbington, J. and Gray, R., (1994) "Sustainability and Accountancy" *The Environment Council Handbook* March (pp 16-17).
7. Gray, R. and Bebbington, J. (1994) "Taking Rio Forward: UK Strategy for Sustainable Development" *Integrated Environmental Management* Vol 28 (pp 2-3).
8. Gray, R. and Bebbington, J. (1995) "Accounting for profit or sustainability" *World Statesman* March (pp 66-68).
9. Bebbington, J. and Tan, J., (1996) "Accounting for Sustainability" *Chartered Accountants Journal of New Zealand*, 75(6) (pp 75-76).
10. Bebbington, J. (1996) "Does Business Understand?" *Environmental Excellence*, December, (pp 44-47).

11. Bebbington, J. and Tan, J., (1997) "Landcare Research and Accounting for Sustainability" *Chartered Accountants Journal of New Zealand*, Vol 76(1) (pp 37-40).
12. Bebbington, J. (1999), "Compulsory environmental reporting in Denmark: An evaluation", *Social and Environmental Accounting*, Vol. 19(2) (pp. 2-4).
13. Bebbington, J. (1999), "The GRI sustainability reporting conference and guidelines" *Social and Environmental Accounting*, Vol. 19(2) (pp. 8-11).
14. Bebbington, J. (2001), "Local Exchange Trading Systems (LETS): An Introduction", *Social and Environmental Accounting Journal*, 21(1), (pp. 12-18).
15. Bebbington, J., Collison, D. and Gray, R., (2001) "Social and environmental accounting and reporting", in the *International Encyclopaedia of Business and Management*, pp. 5959-5966 (Thomson Learning: London).
16. Baxter, T., Bebbington, J. and Cutteridge, D. (2002), "The Sustainability Assessment Model (SAM)", *Proceedings of the SPE International Conference on Health, Safety and Environment in Oil and Gas Exploration and Production* (March 20-22nd 2002, Malaysia).
17. Bebbington, J., Gray, R., Hibbitt C. and Kirk, E., (2002), "Full cost accounting – principles and practices", *Accounting and Business*, January, pp.46-47.
18. Bebbington, J., and Frame, B. (2003), "Moving for SDR to SAM", *Chartered Accountants Journal of New Zealand*, 82(7), pp.11-13. This article draws from a longer paper which is available on the New Zealand Business Council for Sustainable Development website (www.nzbcasd.org.nz).
19. Baxter, T., Bebbington, J. and Cutteridge, D. and Harvey, G. (2003) "The Sustainability Assessment Model (SAM): Measuring Sustainable Development Performance" *Proceedings of Offshore Europe* (September 2-5, Aberdeen, UK).
20. Bebbington, J., Kirk, E., and Larrinaga, C., (2003), "A Regime Theory Perspective on Regulating Environmental Reporting", *Accountability Quarterly*, second quarter/September 2003, pp.15-19.
21. Bebbington, J., (2003), "Report on the CARR and CSEAR Joint Workshop on Environmental Risk Management", *Social and Environmental Accounting Journal*, Vol.23(2), pp. 10-12.
22. Bebbington, J., (2004), "Governance from the perspective of social/environmental accounting", *Social and Environmental Accounting Journal*, Vol.24(2), pp. 15-18. A summary of this paper/talk was also the basis for the cover story in *The Director: Governance in Action*, November 2004 pp. 7-10.
23. Bebbington, J., (2006), "Full Cost Accounting: Revealing the 'True' Cost of Business", *Leading Perspectives*, spring, pp. 14-15.

24. Bebbington, J., (2007), "The Role of Sustainable Development in Effective Management", *The Exwin Collection*, May 2007, p. 23.
25. Bebbington, J., and Unerman, J. (2007), "Introducing and Imagining a New Literature", *Social and Environmental Accounting Journal*, 27(2), pp. 4-7.
26. Bebbington, J., (2008), "Carbon reduction trajectories: the Scottish story", in *Reducing Carbon Emissions – the View from 2050* (David Hume Institute: Edinburgh). This generated substantial newspaper coverage world-wide and I also spoke about it on several radio stations in the UK as well as on Scottish TV.
27. Bebbington, J., (2009), "Cleverer not Bigger", *Scottish Left Review*, 53, pp. 14-15.
28. Bebbington, J., (2009), "An introduction to climate change and its implications", *A Sustainable future for the UK* (The Public Management and Policy Association: London).
29. Barter, N., and Bebbington, J., (2009), "Factor 4/10/20/130: A briefing note", *Social and Environmental Accountability Journal*.
30. Larrinaga, C., Bebbington, J., Aguiar, T., and Lovell, H., (2011), "An asset or a liability?", *Carbon Finance*, May, pp.20-22)
31. Bebbington, J. (2011), "It Matters *What Matters* to Scotland", *The Geographer*, Summer, pp.9.

Media outputs and engagements

1. "Accounting and the Environment: an Introduction to the Issues", *Television Education Network*, London, July/August 1996, 28 minutes. Supported by "Introduction to Accounting for the Environment", *The Accountants' Educational Channel Study Pack*, July/August 1996, pp3-13. (both with Gray R., and Collison D.)
2. BBC Radio Scotland. Contributed expertise on environmental accounting to a half hour "Fresh Air" programme on marine energy technology. 2004.
3. ASB Business Breakfast news, July 2004, New Zealand. Speaking on the relevance of triple bottom line/sustainable development reporting.
4. BBC 1 Scotland, April 2007, The Big Debate: The Environment. Part of an invited audience to discuss environmental issues as part of a televised debate ahead of the Scottish Elections of May 2007.
5. Film on Accounting for Biodiversity, presented to APIRA conference, July 2010. This innovation in low carbon intellectual renewal can be viewed at <http://www.st-andrews.ac.uk/sasi/research/researchprojects/biodiversity/>.