ORGANISATIONAL GOVERNANCE AND ACCOUNTABILITY IN THE ANTHROPOCENE
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Organisations play a central role, predominantly in industrialised countries in the provisioning of human wants and needs. Associated with these activities (meshed as they are in systems of cultural expectations and signification) are social and ecological impacts which, taken together, have led to concerns about the breaching of various planetary boundaries (Rockstrom et al.,). The current paper takes this premise as the starting point and seeks to achieve three purposes, namely to:

1. place the study of organisations (and their governance) into a broader ecological, societal and economic context (in order to assist organisational researchers to open out their contribution to sustainability science);
2. create a nuanced appreciation of the potential for organisational centred behaviour to support transitions to sustainability (and the social, ecological and economic dimensions of these transitions) so that non-organisational researchers can better appreciate what contributions might be made by disciplines that focus on organisational behaviour, and
3. identify topics of investigation that might assist organisations contribution to sustainability to be realised, thereby creating a research agenda that can inform interdisciplinary interactions.

Describing the various organisational forms that exist in any economy and their potential contributions to sustainability provides the starting point to the paper. Simultaneously, the context within which different organisational types operate will be discussed as this shapes the extent to which they can support transitions to sustainability.

BENEFICIARY ACCOUNTABILITY IN NGOS: CAN IT BE BETTER IN DONOR FUNDED PROJECTS AS COMPARED TO NON-DONOR FUNDED PROJECTS?
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Prior research on NGO accountability argued that in the process of upward accountability to donors NGOs’ accountability towards beneficiaries had been compromised. With a focus on beneficiary accountability this paper undertakes a comparative examination of a donor funded project and a non-donor funded project. The study has been carried out in the context of a large Bangladeshi NGO with international operations. While the above conclusion on NGO accountability generally holds our study shows a somewhat different picture. Drawing on a comprehensive set of empirical evidence from various sources such as documentary analysis, interviews, focus groups and observations we show that beneficiary accountability can be better in donor funded projects as compared to non-donor funded projects. We theorise the circumstances under which it can happen. This finding has significant implications for the policy makers and donors in the context of recent drive for the self-sustainability of NGOs and its impact on the crucial issue of beneficiary accountability.

Keywords: NGO accountability, beneficiary accountability, donor accountability, Bangladesh, BRAC
ACCOUNTING INNOVATION AND SUSTAINABILITY TRANSITIONS: WHAT MIGHT WE LEARN FROM THE MULTI-LEVEL PERSPECTIVE?

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Accounting academics and practitioners, business people, policymakers and members of civil society increasingly recognize that sustainability requires innovations in organisational and societal practices. Accounting, as a socio-technical system, is seen as in need of change if it is to play a significant role in sustainability transitions. However, sustainability is a deeply contested concept and there is much debate about what kinds of innovations are required, where and who they will come from, and how change is most effectively pursued (Bebbington et al., 2007; Brown, 2009; Brown & Dillard, 2013a,b; Cooper et al., 2005; Gray, 2002; Gray & Laughlin, 2012; Owen, 2008). The aim of this paper is to introduce a crossdisciplinary framework – the multi-level perspective (MLP) – and demonstrate how it might assist in understanding the dynamics of sustainability transitions, and accounting’s role therein. The MLP framework enables an analysis of socio-technical transitions that goes well beyond a general concern for technical innovation. Rather, transitions are recognised as entailing complex and highly political interactions between business, technology, markets, policy, cultures, and civil society (Cohen, 2010; Geels, 2004, 2010; Geels & Schot, 2007; Lawhon & Murphy, 2011; Markard & Truffer, 2008; Smith et al., 2010). We demonstrate how the MLP framework can deepen understanding of the opportunities, barriers and potential pathways for sustainability transitions, and enrich discussions about how accounting might most effectively assist in transitioning to more sustainable futures.

Keywords: sustainability; social and environmental accounting; socio-technical transitions; multi-level perspective.

CSR REPORT ASSURANCE IN THE UNITED STATES: AN EMPIRICAL INVESTIGATION OF DEMAND AND STAKEHOLDER BENEFITS

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In contrast to the growth in CSR assurance worldwide, assurance of stand-alone CSR reports in the U.S. remains rare. We investigate, first, factors that appear to lead U.S. companies to obtain assurance and, second, whether assurance on CSR reports in the U.S. leads to stakeholder benefits. We find that industry membership and disclosure extensiveness appear to influence a company’s choice to obtain CSR report assurance. Our results also indicate that assurance is not associated with higher market values for CSR report-issuing companies. Firms with CSR report assurance are more likely, however, to be included in the Dow Jones Sustainability Index and to be perceived as more ‘green’. We conclude that CSR report assurance in the U.S. may provide stakeholder benefits only in specific settings that focus more directly on the relative assessment of CSR performance and reporting. This may help explain its low rate of adoption in the U.S.