Power Games: The Invention and Reporting of Electricity Grid Emission Factors
Francisco Ascui, Edinburgh University
The electricity we consume derives from many different sources – power generators with different characteristics, including widely divergent greenhouse gas emissions per unit of output, which vary both geographically and temporally. The integrated nature of electricity grids means that it is physically impossible to differentiate between electrons according to how or where they were generated. Nevertheless, characteristics such as the greenhouse gas emissions of electricity supply at a given place and time can be measured. Converting these measurable characteristics of electricity supply into reportable characteristics for electricity consumption poses various challenges, however. These challenges are compounded when an entity wishes to account for avoided electricity supply resulting from low-carbon electricity generation, energy efficiency or demand reduction. This paper examines what these challenges are and how they have been dealt with in various carbon accounting frameworks. Principally, this has involved the invention of a new metric to convert units of energy generated or saved into units of carbon dioxide or carbon dioxide equivalent: the grid emissions factor. What the grid emission factor means and how it should be calculated is shown to be contested, and more complicated than this apparently simple concept might first suggest. In particular, the paper focuses on the debate around the use of ‘contractual’ or market-based versus ‘locational’ electricity grid emission factors. The issuance of new guidance on this matter by the Carbon Disclosure Project (CDP) and World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol raises important questions about the politics of ‘private’ regulation of carbon accounting and disclosure.

Keywords – carbon accounting, emission factors, carbon disclosure

When bookkeepers become beekeepers: Why bee accountability?
Jill Atkins, Barry Atkins and Elisabetta Barone, Henley Business School
Warren Maroun, University of the Witwatersrand, Johannesburg, South Africa
Accounting for biodiversity has received increasing attention from the academic accounting community in recent years. Despite a stream of research investigating the quality and quantity of biodiversity reporting in general, no academic research has focused on reporting related to one specific species. This paper explores the quality and quantity of corporate disclosures relating to bees. Society is becoming increasingly concerned about the accelerating fall in bee populations around the world. Colony Collapse Disorder has been spreading through global bee populations since 2006, decimating commercial hives. Concerns are fuelled by fears that pollinators may become extinct which would have dire consequences for the majority of world food production, leaving human pollination, at immense cost, the only alternative. On the basis of these fears, companies as well as other organisations, have started to establish programmes aimed at rejuvenating global bee populations. In this paper we explore the bee-related disclosures provided by a large selection of UK listed companies. We assess the extent to which companies believe they have a role to play in enhancing and protecting bee populations. Further we consider whether corporate accountability in this area derives solely from a business case or whether there is a deeper societal connection with bees as a species which is encouraging companies to protect their survival. The paper investigates the historical and philosophical connection between bees and human beings, for example the ways industrial production has been likened to honey production. We draw parallels between bees and human industrial organisation as well as between the role and responsibilities of the bookkeeper and the beekeeper.

Key words: Bees; beekeeper; biodiversity reporting; bookkeeper; corporate bee-related disclosures.

How do SMEs make sense of social and environmental reporting?
Annelien Baele, Patricia Everaert, Ghent University, Belgium
In this study, we use a multiple case studies approach to analyze the social and environmental reporting (SER) processes of independent, non-listed, Belgian small and medium-sized enterprises (SMEs) who actively engage in social and environmental practices. Our first aim is to describe the current status of SER within SMEs. In particular, we examine how SMEs use different formats to report on their social and environmental initiatives and performance, both externally and internally. Our second aim is to provide a deeper understanding of why SMEs (not) provide SER. More specifically, we contrast managers’ motivations for engaging in social and environmental practices against their motivations for SER.

Preliminary results from six cases reveal that SMEs perceive external SER mainly as a marketing tool, rather than a tool for securing their license to operate. These perceptions of the purpose of SER as an instrument to enhance the corporate image and attract customers, explains why many SMEs refuse to report their social and environmental initiatives to external stakeholders. SME managers do not believe that communicating the company’s social and environmental initiatives will increase sales volumes. By
Integrated Reporting: Foundations built on quicksand?
Pieter Conradie, University of Pretoria

As part of their vision, the International Integrated Reporting Council (hereafter IIRC) proposes that integrated reporting (hereafter <IR>) will play an important part in establishing a more stable financial system, as well as to contribute towards sustainability. The vehicle through which the IIRC aims to realize this vision is through the International <IR> Framework (hereafter the FW). This paper reflects critically on the extent to which the FW, in its current form, can achieve this vision. An essential part of realizing the vision rests in the FW’s ability to yield information that is sufficiently relevant and complete to facilitate decision-making by the primary intended users of integrated reports. The completeness and relevance of the FW is evaluated by using the characteristics of suitable criteria as proposed by the International Framework for Assurance Engagements (IFAE). Even though the IFAE is primarily designed for the purposes of assurance, the description of suitable criteria in this document is equally relevant to preparers of integrated reports as for assurance providers. The paper combines the evaluation of the relevance and completeness of the FW with a critical analysis of existing literature to illustrate why it seems as though the FW do not satisfy these criteria. The major contributing factor to this conclusion is the apparent inconclusive role of the stakeholder engagement process in the overall materiality determination process. The paper then suggests the potential implications of this finding, and then contrasts the proposed future actions of the IIRC (directed towards the realization of their vision), with those actions needed to address the concerns raised in this paper.

SER, ceremoniality and accountability: A “Trentinian” story.
Ericka Costa, Caterina Pesci: University of Trento and Euricse, Massimo Contrafatto, University of Bergamo

Despite the growing number of studies conducted to investigate the motivations, influencing factors and organizational effects of social and environmental accounting and reporting, the theoretical understanding of the processes and rationales behind the decision to implement SER (or not) into specific organizational domains remains still under-developed. The aim of the present paper is to investigate the processes and complexities through which SER was introduced and implemented in a ‘rural bank’ in Trentino (Italy). In this context, ‘rural bank’ denotes a specific form of cooperative bank, which were historically formed with the specific purpose to support the economic and social needs of rural local communities. The focus of the paper is on the institutional dynamics through which SER was introduced to become a “symbolic mythical act” of the “ceremonialism” (Meyer & Rowan, 1991) involved in an attempt to shape and re-construct a ‘re-newed’ organizational accountability (Unerman and O’Dwyer, 2006). Our investigation involved in-depth fieldwork conducted between September 2011 and January 2013 with a Rural Bank, which has been publishing a Bilancio Sociale (Social Report) since the late 1990s. All the empirical data, collected through interviews, observations and document analysis, have been interpreted through the lens of the institutional logics perspective (Lounsbury, 2007; Thornton, Ocasio & Lounsbury, 2012) to gather an understanding of the organizational dynamics involved in the implementation of SER.

Rendering ecosystems into calculable subjects of government
Tom Cuckston, Birmingham Business School

In this paper I will argue that an accounting for sustainable development, that takes an environmental problem as its object (Bebbington & Larrinaga, 2014), can be theorised as a regime of practice for subjecting ecosystems to “government at a distance” (Miller & Rose, 2013). Utilising Dean’s (2010) analytics of government, I will examine a case study concerning an international initiative to construct a programme of government for tropical forests, to address the problem of global-scale deforestation. The analysis demonstrates how this governmental regime pictures tropical forest ecosystems as economic actors providing specific services to humanity. Deforestation is thus explained, by those seeking to govern, as an economic problem whereby markets are providing incomplete valuations of forests’ importance to human well-being. A “neo-liberal” form of government is therefore adopted whereby accounting techniques are utilised to reconfigure market mechanisms (Callon, 2009; MacKenzie, 2009) and construct abstract calculable spaces (Miller, 1992) within which forests’ economic performance can be standardised and evaluated. Tropical forests are hence endowed with the freedoms and responsibilities (Miller & O’Leary, 1987) that enable them to self-regulate and improve their economic performance. The contribution I will make with this paper to the accounting literature is to extend the explanatory power of the governmental theory conceptual framework in accounting for sustainability/sustainable development (Gouldson & Bebbington, 2007; Spence & Rinaldi, 2014; Tregidga, 2013) whereby it is not just human organisations, but also non-human biological ecosystems, that may be rendered into calculable subjects of government.

contrast, SMEs attain special attention to internal communications towards employees and to the measurement and monitoring of performance indicators. SME managers are clearly convinced of the need for effective internal SER. However, they are unsatisfied with their current reporting processes and are eagerly in search for alternatives, opening opportunities for further research.

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Full Cost Accounting in a Higher Education Context: An Analysis through Dialogic, Organisational Change and Institutional Theory Lenses

Jared Davies, University of South Wales

The thesis sought to develop new sustainability accounting techniques and promote practical change in the higher education sector. It needed calls in the literature for social and environmental accounting researchers to intervene directly to develop new accountings and promote change, and to measure the type of change and reasons for non-change using theoretical frameworks. Using a variant of Action Research, the thesis built a new Full Cost Accounting (‘FCA’) model in an open and democratic manner and utilised the model to analyse a new campus building development. A meta theoretical framework was constructed that drew on dialogics, organisational change theory and institutional theory, as well as Soft Systems Methodology tools. This was initially used to critique existing FCA applications and built a utopian vision for a new application. It was subsequently used to evaluate the empirical evidence gathered before, during and after the process of building and using the FCA model, to answer the objectives of the thesis. These were to: (a) further evaluate the difficulties inherent in the FCA process; (b) determine whether advances in scientific knowledge and sustainability awareness now made FCA calculations more feasible (as compared to previous FCA applications); and (c) ascertain whether FCA engagements conducted in an explicitly dialogic manner lead to organisational change.

Broadening out and opening up: An agonistic attitude toward progressive social accounting

Judy Brown, Victoria University of Wellington
Jesse Dillard, University of Central Florida

The purpose of this discussion is to “broaden out” and “open up” dialogue and debate about how we might more effectively advance progressive social programs, in particular social and environmental accounting. Out of these debates and dialogue we envision the emergence of new imaginings of accountings for democracy. We propose an ethic of accountability as a general/hieristic framework within which democratic debates regarding institutions, specifically corporations, and their relationship to various constituencies within society. The primary focus is a review on our research program in agonistic dialogic accounting and reflections on future possibilities for broadening out and opening up. First, we review the accounting literature addressing dialogic accounting, and then we provide a review of the accounting literature to date on agonistic pluralism and engagement as well as the provide a discussion of the various dimensions of our ongoing research program. The review demonstrates the possibilities for developing multiple accountings that take pluralism seriously by addressing constituencies and perspectives often marginalized in both SEA and mainstream accounting. We discuss how certain strategies such as the dominant business case/eco-efficiency strategy can narrow in and close down dialogue and debate and illustrate SEA strategies that can broaden out and open up pluralistic accountings by engaging with the current debates taking place within SEA.

Have the regulation and the level of disclosure influenced the value relevance of GRI's information on environmental and human resources?

Luca Fornaciari, University of Parma
Caterina Pesci, University of Trento

This paper examines the impact of voluntary disclosures about the environment and human resources on the market value of Italian listed companies adopting Global Reporting Initiative (GRI) guidelines. From a methodological viewpoint, the Ohlson (1995) model has been used; moreover, a content analysis index to measure the social and environmental disclosure has been developed (Clarkson et al., 2013) to analyse whether voluntary disclosure about the environment and human resources increases the relevance of accounting information. The content analysis index has been based on the evaluation of the presence of information about the GRI guidelines on the environment and human resources. The study is based on a sample of firms listed on the Milan stock exchange (Italy) for a nine-year period (2004–2012). During the analysed period, a regulation concerning environmental and human resources information was introduced by Italian Law. But the mandatory requirements on these topics have to be disclosed in Financial Reporting, while our analysis concerns standalone social and environmental reports, which still remain a voluntary practice. In sum, our analysis is based on GRI information disclosed in voluntary documents, but the same information that we have analysed has recently been subject to regulation for the mandatory financial reporting: this fact provides us with the opportunity of analysing the indirect effect on voluntary disclosure, of the introduction of a regulation. The paper makes the following contributions: on the one hand, to the debate regarding the effect of mandatory disclosure about non-financial topics (Gray et al., 1996); on the other hand, on the evaluation of the impact of GRI information in a context such as Italy’s, where a number of standards and guidelines for drafting voluntary social and environmental reporting exist.
Plotting the Contours of an Emerging Field: An Essay and Research Note concerning British Academic Social and Environmental Accountants
Rob Gray, University of St Andrews
The broad field we might think of as “social accounting” has attracted a fair amount of criticism over the years, increasingly it seems, from within its own ranks. It is no surprise that social accounting is a field given to self-evaluation but as (for example) Correa and Laine (2013) demonstrate, there is a growing trend of articulated disquiet amongst members of the social accounting community. Prompted by these concerns, this paper was initially envisaged as an attempt to provide some empirical content to these concerns and, in particular, to try and describe the members of the community in rather more detail than simply an overview of selected published work. Obtaining any reliable global data proved beyond me but there is exceptionally good data concerning the UK and Eire accounting community: The British Accounting Review Research Register. Consequently, at the risk of parochialism, this short piece plots the contours of the British social accounting community over 28 years from 1984 to 2011 (the last date for which data is currently available. The data is frequently arresting and suggests that some of the critiques of social accounting may have a point of some substance. The paper concludes with a broad reflection on whether the experience from the UK and Eire may be repeated elsewhere and whether these data have any lessons for our community more widely.

Unpacking Management Control Systems to Balance the Profit-Sustainability Tensions: The Roles of Integration, Distribution and Co-ordination
Jean-Pascal Gond, Suzana Grubnic, Christian Herzig and Jeremy Moon, Loughborough University
This paper examines how organizations mobilize their full package of management control systems (MCS) to balance tensions between their economic and sustainability goals. In so doing, we address the missing ‘systemic’ component of prior levers of control (LOC) analyses by uncovering how the relationships between the MCS package are concretely mobilized to balance the tensions between organizational goals. A qualitative analysis of three case studies uncovers the central role of three key elements to account for the organization of the MCS package in relation to the profit-sustainability tensions: the integration of goals within each MCS, the distribution of goals across MCS, and the co-ordination of MCS which reflects the technical and managerial relationships between these systems. Our findings specify these dimensions and highlight their roles in the management of profit-sustainability tensions. They also show how organizational actors act on these three dimensions in order to actively re-balance the profit-sustainability tensions. These results extend prior studies on the management of profit-sustainability tensions and advance our understanding of MCS configurations while having important implications for the LOC framework.

The Relationships between Reporting Format, Environmental Disclosure and Environmental Performance: An Empirical Study
Abeer Hassan, Xin Guo University of the West of Scotland
Essam Ibrahim, Edinburgh University
Purpose – Drawing on both legitimacy theory and voluntary disclosure theory, this paper seeks to create and empirically test a model of the relationships between reporting format, environmental disclosure, and environmental performance, using data collected from 100 top European companies. Design/methodology/approach – The 100 companies were selected on the basis of their reporting format (50 CER vs. 50 non-CER). A disclosure index was derived from Clarkson et al. (2008). Structure Equation Modelling (SEM) was used to assist data analysis. Findings – The key findings are three-fold; firstly, there is difference that existed between CER and non-CER with regard to their level of disclosure; secondly, no connection was found between reporting format and environmental performance; finally, considering demographic variables, there is a positive relationship between environmental performance and industry membership. Research limitations/implications – Our sample included large European companies only and this might limit the generalizability of the findings. Future research would be both interesting and necessary to study the reporting format of small firms and their relationship with corporate environmental disclosure. Practical implications – This paper provides corroborate evidence for various parties. It provides mangers with relevant knowledge and helps them to understand where to report on environmental information. Our results are of particular importance for investors who include environmental considerations in their investment decisions. For regulators, our results are of great importance to the extent that they provide evidence of the level of disclosure in both CER and non-CER. For academic, the study advances the literature by investigating the relationship between environmental disclosure and environmental performance with the focus on reporting format (CER vs. non-CER). As previously noted, both Legitimacy theory and Voluntary Disclosure theory were used to develop the theoretical discussion for this study. Originality/value – The paper extends our knowledge in the environmental reporting literature by answering the question of “to what extent could report format drive corporate environmental disclosure”. Keywords: Reporting format, Companies environmental reports, Environmental disclosure, Environmental Performance, Legitimacy theory, Voluntary disclosure theory, Industry membership (carbon vs. non carbon)
Corporate disclosures on Curbing Foreign Bribery and the UK Bribery Act 2012: Evidence from UK companies

Muhammad Azizul Islam, Queensland University of Technology
Sharon Manallil, Queensland Treasury Corporation,
This study aims to investigate whether and how United Kingdom (UK)-based companies have changed their disclosures on curbing foreign bribery in response to the UK Bribery Act 2010 and whether such disclosure changes substantively reflect real allegations or incidents of foreign bribery. Along with provisions embedded within the UK Bribery Act, international guidelines on the elimination of foreign bribery suggested by the Transparency International form the basis of the disclosure index used to measure the disclosures on elimination of foreign bribery by the Top 100 London-listed companies between 2009 and 2012. Results show a significant change in disclosure from before the enactment of the UK Bribery Act to after, consistent with notions of institutional coercive isomorphism. On in-depth examination of news media articles and corporate reports, it is revealed that there is a high level of decoupling with some sample companies, whilst others disclose information but not substantive enough to reflect real events.

Such research is imperative as this is the first known study that provides evidence of the actions companies have taken in response to the UK Bribery Act.

Keywords: UK Bribery Act 2010, foreign bribery, disclosure, isomorphism, decoupling.

Investigating the paradox of sustainability reporting

Stephen Jollands, University of Exeter, Business School
Chris Akroyd, Oregon State University
Norio Sawabe, Kyoto University
This paper investigates the paradox that exists around sustainability reporting. On one hand reporting is put forward as having the potential to improve accountability over the wide range of impacts of an organisation (Rob Gray, Dey, Owen, Evans, & Zadek, 1997; Rob Gray, Owen, & Adams, 1996) and in doing so assist with implementing sustainable development. On the other hand evidence suggests that organisations use their sustainability reports for other purposes (see for example Rob Gray & Milne, 2004; Milne, 2013) with even practitioners demonstrating cynicism towards these types of reports (Dawkins & Lewis, 2003; O’Dwyer, 2002). Therefore as part of an in-depth case study of an organisation, Kiwi, we examine their practices in relation to their stand-alone sustainability report. We utilise Latour’s (1987) discussion around the tactics that authors can employ to ensure that their texts act as expected to analyse the two sustainability reports produced by Kiwi in the time period being examined. We find that nothing of a controversial nature was included in the reports, with only issues that the organisation already had significant plans to resolve being included. Further the in-depth interviews and observations that we conducted at Kiwi highlighted a number of things. That is, many of the upper management were cynical about Kiwi’s reports in relation to accountability. Further these reports were utilised as a device for maintaining the critical support of customers. That is it was promoted internally as a sales tool that could be utilised by actors within Kiwi to demonstrate to their customers that they were actively engaging with sustainability issues and as such the customer did not need to be concerned about continuing to purchase Kiwi’s products. From this we discern that the sustainability report is utilised by Kiwi to maintain stability. This suggests that change is constant, with organisations having to act in order to maintain the critical support they require to continue their operations as they are. These findings assist in adding a new perspective on Laughlin’s (1991) model of environmental disturbances. That is under this model organisations are seen as typically being in a state of inertia with jolts or disturbances required in order to prompt change. However, our findings suggest that, while jolts or disturbances are the most visible prompts for change, organisations must put in place actions that give them the ability to appear to be maintaining things as they are, or have the appearance of being inert, and hence change is constant and often subtle. This is of importance to practitioners and researchers who wish to promote the sustainable development agenda in that it suggests other avenues for prompting change.

The effect of management controls on inter-organisational relationships

Asako Kimura and Michiyasu Nakajima: Kansai University
Stephen Jollands, University of Exeter, Business School
This paper focuses on one specific management control, Material Flow Cost Accounting (MFCA). We note that MFCA’s technical aspects hold out the opportunity to provide benefits to an organisation and its supply chain (Kimura & Nakajima, 2014). These potential benefits are both in terms of reductions in cost of production and also material efficiency leading to a reduced environmental burden. In this research we focus on one specific company, X, who developed a project aimed at realising these benefits across its supply chain. We conducted an ethnomethodological approach of full participation to collecting data from this project (Adler & Adler, 1987). Subsequently we utilised actor-network theory (Callon, 1986; Latour, 1987, 2005) as the theoretical lens to analyse the project as it unfolded over time. We found that while suppliers appeared to participate in this project based on the potential benefits mentioned above, foreseen and unforeseen tensions arose that highlighted their motivation as being...
somewhat different. The suppliers selected by company X to participate were not in direct competition in regards to supplying to X. However, they had sufficiently similar processes and on some occasions did compete to supply parts to other companies. In regards to this project it transpired that the suppliers became more interested in using this project as a means of discovery of how the other suppliers gained their competitive advantage in producing their products. Hence the project centred on MFCA did result in learning across the supply chain but not in the expected way. Rather the major outcome of this project was a reorganisation of the relationships between the organisations involved. Hence the social aspects of MFCA became more important than the technical with benefits to the environment all but forgotten.

Does the choice of CSR performance rating provider matter?
Lies Bouten, IESEG School of Management
Charles Cho, ESSEC Business School
Giovanna Michelon, University of Exeter
Robin Roberts, University of Central Florida

At present, there are three major suppliers of corporate social responsibility (CSR) performance ratings: Thomson Reuters (ASSET4); MSCI (ESG Intangible Value Assessment (IVA)); and Sustainalytics (ESG Indicator). Almost all of the large-scale empirical studies dealing with CSR reporting use only one of the three providers as the source for their CSR performance measures. Given the subjective processes underlying the development of CSR performance ratings, prior research is beginning to question the construct validity of the ratings as well as their robustness across providers. The purpose of our study is to review the CSR performance constructs and proxies employed in studies published in a select set of influential journals and working paper series, and to provide an example of how the results of CSR studies may be influenced by the selection of CSR performance proxies. We believe that this research is critically important because the social and environmental accounting literature is building on significant results generated by different proxies for CSR performance.

Conflicting principles? Human rights, companies, morality (and “tax avoidance”)?
Gregory Morris, University of Exeter

The social accounting project seeks to change current behaviour in order to bring about the adoption by commercial and other organisations of socially and environmentally acceptable and appropriate behaviour. Prompted by the work of Bourdieu, this paper identifies and discusses a number of the parts of the normative framework of rights and obligations (or principles) that at present facilitate and constrain corporations and their activities and are important within the field of corporate activity. It offers an analysis and explanation of the nature of a corporation and discusses aspects of the relationship between a corporation and certain specific protected “human rights”. In this context, the relevance of ascriptions of morality to certain types of corporate behaviour is also considered. In particular, this consideration focuses on various aspects of tax related behaviour (such behaviour having been identified by some as a litmus test for CSR companies), in respect of which, many MNCs have recently been subject to significant scrutiny and comment: …. is such behaviour fair and/or moral? Reflecting on the nature of a corporation, human rights, morality and tax related behaviour, it is suggested that many of the important principles associated with corporations and with certain types of corporate behaviour are either not recognised, are misunderstood or are ignored. This failure may result not only in aspects of these discussions being ineffective but also in a poorly focussed application of effort. In contrast, an appreciation of such principles may assist in the realisation of the social accounting project.

The rise of integrated reporting: understanding attempts to institutionalize a new reporting framework
Christopher Humphrey, Manchester Business School
Brendan O’Dwyer, University of Amsterdam Business School
Jeffrey Unerman, Royal Holloway, University of London

This paper examines the rise of what has been widely claimed to represent a new and striking future for corporate reporting, namely the notion of ‘Integrated Reporting’ (IR). The paper, distinctively, does not seek to study Integrated Reporting through the increasingly evident norm of analyzing the form of content of IR reports and the varying nature of practice. Rather, it studies the rise of IR through the attempts by the International Integrated Reporting Council (IIRC) to institutionalize such reporting practice as being critical not only to the longer term relevance and value of corporate reporting, but also to the maintenance of social well-being and the longer-term sustainability of businesses. Informed by a growing body of work on professionalization projects and field level change, the paper charts the emergence of the IIRC as a key force in the promotion of IR and examines the various mechanisms and strategies through which it has enrolled a wide range of stakeholder groups to support the idea of IR. The analysis reinforces the importance of recognizing how professionalization projects are intrinsically connected to the broader institutional field in which change is sought, but reveals a number of distinctive elements to the development of IR that caution against viewing
such projects in overly restrictive and pre-determined terms. Behind the dynamics associated with attempts to institutionalize IR, the paper reveals a number of important opportunities and challenges for both theoretical and practical development, primarily illustrated in the paper through its consideration of the relationship between conceptualizations of enlightened corporate reporting and enlightened investment behaviour.

‘Repetition’ in social and environmental reports: At the intersection of Hume’s and Goffman’s concepts of impressions
Caterina Pesci and Ericka Costa: Euricse and University of Trento
Teerooven Soobaroyen, University of Southampton

The focus of the paper is the use of repetition - considered both in narrative and visual disclosures - in the social and environmental reports of non-profit Cooperative Banks. The paper investigates the role of repetition as a rhetorical device helping the process of knowledge acquisition according to the two different perspectives of Goffman (1959) and Hume (1739). Starting from Hume’s (1739) philosophical idea of an impression, and the linguistic concept of repetition, we propose to classify repetitions into ‘simple’, ‘complex’ and ‘redundant’. The empirical element of this study is drawn from a sample of 86 Cooperative Banks of Northern Italy and the target documents analysed are the stand alone social and environmental reports. By analyzing our data it appears that Cooperative Banks combine different devices of repetition to convey a message of emphasis. All the forms of repetition (simple, complex and redundant) are found to be widespread in the social and environmental reports. The paper seeks to contribute to the literature by offering an alternative possibility of interpreting accounting data using an interdisciplinary perspective which seeks to link philosophy, sociology and linguistics in order to offer a credible explanation of a complex concept such as repetition.

**Keywords:** repetition, impressions, narrative, visuals, social and environmental reports, cooperative banks.

Accounting and Accountability in Small Charities
Julia A Smith and Lesley Miller, Strathclyde Business School

The lack of existing empirical research into small to medium sized charities represents a crucial gap in our knowledge of third sector accounting and accountability. We therefore seek to investigate the role played by accounting in small charities, and the relevance of current regulations to such organizations. We use fieldwork methods to gather new empirical evidence on accounting in such organizations, focusing on the need for accountability, social accounting and accountability and performance measurement. Accountability is thought to be important in this sector; however, there is sometimes a lack of awareness of what is meant by ‘social accounting’. Successful performance is typically categorized as maintaining the operation as a going concern. The paper seeks to establish how and why accounting information is utilized as it is in small charities and how this affects their everyday activities. Particular emphasis is placed upon the preparation and content of the annual report as it is symbolic of the role and importance of accounting within the organization. The reality of accounting in this cohort of the third sector is wide-ranging and often inconsistent. Annual accounts vary in length and content, the financial accounts concurrently diverse. In many cases the role of accounting within the charities appears to be under-developed and under-utilized; often, knowledge of these practices is sparse. For some charities, basic accounting and accountability concepts are unknown and others, even when defined, are not clearly understood.

Incorporating materiality considerations into analyses of sustainability reporting absence
Jeffrey Unerman and Franco Zappettini, Royal Holloway University of London

This paper highlights the need to take materiality into consideration when analysing the absence of social or environmental disclosures in organizational sustainability reports. It argues that materiality must be methodologically and theoretically taken into account as a prerequisite when researchers seek to interpret lack of disclosures of specific social and/or environmental issues. We contend that interpretations of (intentional) absence/exclusion of some information from sustainability reports can only be justified if organizational processes related to materiality are factored into the analysis of rhetorical or symbolic representations of sustainability within organizational reporting, a point that tends to be missed in studies of sustainability reporting absence.

Media pressure and social and environmental reporting of British Telecom: A spectacular perspective
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This paper investigates the Social and Environmental Reporting (SER) practices of British Telecom (BT) and aims to provide a critical understanding of the relationship of media pressure and SER. It extends Media Agenda Setting Theory and content analysis based research by using Guy Debord’s (1983) work on the Society of the Spectacle (Oakland CA: AK Press) and focusing on the manifest as well as the latent communication content of the examined sources. BT’s considered communications include annual reports, relevant publications and press releases, whilst considered related media sources are UK newspaper articles, including broadsheets.
and tabloids, over a 17 year period. Particular emphasis is placed on how BT managed its deregulation process, which resulted in hundreds of thousands of employees losing their job in the UK and with thousands of jobs being shifted overseas. Despite their purportedly objective nature, both media and BT’s communications are found to be carefully crafted narratives, which through multiple revisions and edits are shaped into apparently ‘linear’ events. Although the public would only read the provided information as a description of the events, Debord’s frame assists in revealing how symbols can be manipulated and information flow can be controlled through an iterative interaction process between organisations and media, in an attempt to achieve own ends. Concepts such as ‘stakeholder interests’, ‘sustainability’ and ‘responsibility’ are particularly susceptible to manipulation, both in situations where the interests of BT and media are in conflict and when these are aligned.

**Corporate Social Responsibility v.s. basic corporate responsibility: Non-financial disclosure of Chinese listed agribusinesses**

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Nowadays, international, national and regional authoritarian institutions have developed measures, especially accounting and reporting schemes that are engaged in increasing transparency and thus in better dealing with environmental and social problems at each level. Whilst firms, the predominant form of organisation in the economy, have also responded to these challenges, driven by multiple motives. In the academic world, analyses and empirical evidences have been accumulating with regard to the “impression management”, or “window dressing” nature of firms’ sustainability reports. (see Cho et al., 2010; Lin, 2010; Livesey & Kearins, 2002 among many others) Despite the abundance of literature, very few of them were both country- and sector-based. This article therefore contributes to the literature by studying sustainability reporting in Chinese agriculture, sector of activity where the ancient philosophy of “living in harmony with the universe” first originated (Liu, 2004; Mebratu, 1998; Wu & Zhang, 2005), and investigates the country- and sector-specific features of the reporting. Through a series of critical discourse analysis (CDA) on the non-financial disclosures of two large agribusinesses (the Beidahuang Group and the New Hope Liuhe Group) and relevant policies of the government in China, this article intend to reveal how these two key-players, namely the firms and the government, are engaged in the struggle to shape the social reality in a way that serves their own interests (Hardy et al., 2000, p.1233; Merkl-Davies et al., 2011), and perhaps also, why. For this purpose, I examine the recent evolution of this matter, by looking at the firms’ annual reports, as well as the social and institutional contexts in which they are embedded, and seek to know the ideological issues that underpin the checks and balances of interests. Further, oral discourses acquired from interviews with the department heads of these two firms are also used as complementary data, which could be seen as having additional explanatory power.

**(ANT)agonistic democratic processes: Pluralistic politicization in, and through, SEA research**

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Agonistics has been proposed as a theoretical/conceptual basis for the development of more democratic forms of accounting, such as polylogic accounting. Despite its intuitive appeal, the agonistic framework may be deemed limited as, first of all, it does not explicate how to narrow in toward a decision, and second, it is at least implicitly anthropocentric. We address these shortcomings by exploring the potential of supplementing agonistics with the due process envisioned by Bruno Latour in his book on political ecology (Latour, B. 2004. Politics of Nature: How to Bring the Sciences Back into Democracy, Harvard University Press). We develop an expanded framework to explicate how to act politically in the moment of decision, establishing frontiers and determining a space for inclusivity/exclusivity for both humans and nonhumans within an agonistic context. Such a framework, we believe, is applicable in exploring pragmatic possibilities for agonistic pluralism/democracy for polylogic/dialogic accounting and beyond.