Adventures in Social and Environmental Accounting and Auditing Research: A Personal Reflection

My purpose in this chapter is a straightforward one, being simply to encourage colleagues new to academia to direct their research (and teaching) efforts towards the exciting, challenging and frustrating field of social and environmental accounting and auditing. To this end, I will begin by very briefly outlining how research in the area has developed over the past thirty years, whilst additionally offering a personal viewpoint of the direction current leading edge research is heading. Finally, I aim to share with the reader some of the lessons I have, sometimes painfully, learnt in pursuing research in the field during my twenty plus years so far spent in academia.

An Introduction and Brief History

Perhaps as a good starting point as any is to begin with a fairly broad definition of social and environmental accounting and auditing (SEAA) as being:

"... the process of communicating the social and environmental effects of organisations' economic actions to particular interest groups within society and to society at large. As such, it involves extending the accountability of organisations (particularly companies) beyond the traditional role of providing a financial account to the owners of capital, in particular shareholders. Such an extension is predicated upon the assumption that companies do have wider responsibilities than simply to make money for their shareholders." (Gray et al., 1987, p. ix).

At the outset it should be clearly understood that modern SEAA research is avowedly normative in nature. It is largely predicated on the notion that conventional accounting practice, with its overriding focus on the interests of wealthy capital providers in (predominantly) western nations, is fundamentally flawed and pernicious in its influence. In simple terms, conventional accounting's pre-occupation with financial performance as the sole yardstick of organisational success leads inevitably to its implication in the environmental destruction, social dislocation and exploitation of the weakest members of society consequent upon such a narrow interpretation of 'success'.

Research in SEAA is, therefore, largely concerned with critiquing current accounting practice and searching for more emancipatory alternatives that may improve the situation, in terms of delivering greater levels of organisational accountability. In carrying out these tasks the researcher inevitably has to expose his, or her, ethical, moral and indeed political value systems, not always a comfortable task!

Clearly it is impossible in this short chapter to do more than give a very sketchy overview of the rich history of SEAA research over its thirty year history. What follows is simply an attempt to draw out the key strands of research endeavour during this time period.

SEAA first came to real prominence in the early 1970's as a natural consequence of the research debate then raging concerning the role of the corporation in society at a time of rising societal expectations and emerging environmental awareness. More perceptive management, particularly those of prominent corporations in environmentally or socially sensitive sectors, speedily grasped the public relations benefits in producing, at least rudimentary, social reports which attempted to convey a picture of corporate responsiveness to key societal concerns.

Research during the first decade of SEAA was largely directed towards predominately descriptive empirical work charting the emergence of this new practice together with normative attempts at model building in order to improve such practice. Generally, work in the area was theoretically undeveloped, with little attention paid to corporate motives for disclosure, except for the beginnings of what became somewhat of a cottage industry in the 1980's and beyond - empirical studies seeking to investigate links between social disclosure and financial or stock market performance. A rare exception to the conservative orientation of much SEAA research during this time was provided by the work of the independent research and lobbying organisation Social Audit Limited. Adopting an uncompromising normative stance of holding to public account the activities of powerful economic entities, Social Audit Limited conducted a number of critical exposés (audits) of the social and environmental performance of major commercial organisations which to this day provide a fund of ideas and tools for researchers.

The 1980's and early 1990's heralded the coming of age of SEAA as an area of scholarly enquiry, perhaps best exemplified by the appearance of the journals Accounting, Auditing and Accountability, Advances in Public Interest Accounting and Critical Perspectives on Accounting which joined the longer established (1976) Accounting, Organizations and Society as major outlets for publication in the field. Greater attention started to be paid to methodological issues, with empirical studies now having a basis in rigorous content analysis, whilst research became much more theoretically informed. In particular, perspectives drawn from legitimacy, stakeholder and political economy theories began to be employed in attempts to explain, rather than simply describe, SEAA practice, an approach that has persisted to the present day.

However, without doubt the most significant theoretical contribution to the SEAA debate came from the newly emerging critical (or radical) perspective, notably represented in the work of Tony Tinker, Tony Puftx, David Cooper and sundry colleagues. Emanating from a socialist, largely Marxist, tradition, the work of these scholars not only lambasted conventional accounting practice but also took extant SEAA research to task for its failure to recognise social conflict as endemic to society and consequent adoption of a stance of political quietism concerning itself with simply the symptoms, rather than the causes, of environmental and social degradation. Indeed, in the course of a particularly noteworthy polemical broadside, Puftx (1991) characterised social and environmental accounting as amounting to merely "... re-arranging the deck chairs on the Titanic" (p. 107).

Towards the end of the 1980's SEAA research underwent something of a transformation, with environmental accounting and auditing taking centre stage and driving the research agenda into the 1990's. The plethora of special issues of academic journals devoted to the topic - perhaps most notably Accounting, Auditing and Accountability Journal (1991), Accounting, Organizations and Society (1992), and Accounting Forum (1995) - bear clear testimony to this trend. Largely influenced by a growing corporate and professional led agenda,
initial research in environmental accounting and auditing tended to privilege the physical environmental dimension to the almost complete displacement of the social. Whereas some elements of this tradition still persist, notably in research addressing the implications of management information systems design of growing corporate environmental awareness, a more critical slant to research in the area quickly made an appearance.

Researchers, for example, began to critique a perceived professional 'capture' of the field and to highlight the dubious ecological credentials of corporate and professional led initiatives. Insightful analysis of the former phenomenon has, for example, been provided by Mike Power (see Power, 1991) whilst in the latter context the work of Frank Birkin is particularly noteworthy, heralding as it does something of a return to the normative model building initiatives of the 1970's (see Birkin, 1996; 2000). Most fundamentally, a concern with the concept of sustainability, and recognition that its pursuit encompassed an eco-justice dimension, concerned with issues of inter and intra generational equity, as well as one of eco-efficiency, led to a re-introduction of the social into the environmental accounting and auditing project (see, particularly, Gray, 1992).

Significantly, and perhaps largely because the term lends itself to numerous different interpretations, sustainability has become a generally accepted public policy goal, seemingly subscribed to by an increasing number of major corporations. This is particularly evident in the way that the companies who pioneered environmental reporting practice are now incorporating the social dimension via the production of reports variously entitled 'Ethical', 'Social', 'Corporate Responsibility' and 'Sustainability'. Intriguingly, the concept of corporate social audit largely dormant since its heyday in the early to mid 1970's has been given a new lease of life with a growing corporate (and professional) interest in the practice of what is generally termed social and ethical accounting, auditing and reporting. However, a concern for the practice's efficacy in enhancing corporate reputation and controlling risk appears to have largely displaced its public accountability dimension which so centrally informed the work of Social Audit Limited. This shift in emphasis is, as we shall see, increasingly attracting the attention of researchers.

Where Are We Today?
The above overview of thirty years of SEAA research endeavour is, as acknowledged at the outset, sketchy and also highly selective in its identification of major research strands. The following assessment of where the field is at at the present time, and identification of interesting and significant research agendas to pursue, is also the product, of course, of personal idiosyncracy.

Two strands of SEAA research referred to in the foregoing historical overview still attract considerable attention from researchers. Particularly popular are the market based studies which seek to establish associations between corporate social (including environmental) disclosure and financial or stock market variables. To the extent that establishing some clear links between the social and financial performance dimensions of corporate activity might be of some use in persuading companies of the efficacy of SEAA such studies may be considered worthwhile. However, from my reading, it appears increasingly clear that analytical sophistication and the playing of statistical games have become the overriding obsession of researchers in the area and hence such studies, rooted as they are within the prevailing economic and political status quo, can be largely considered as exercises in irrelevance as far as advancing the SEAA agenda is concerned.

Of much greater interest are studies that continue to probe corporate motivations in disclosing social and environmental information. As has been noted, initially researchers focussed their attention on published corporate reports, employing content analysis methodology in order to evaluate the explanatory power of widely touted theories (notably legitimacy and stakeholder theories) of disclosure. There is still scope for ongoing work within the genre and anyone looking to pursue this line of research is particularly referred to Rob Gray and colleagues (1995a, 1995b) seminal contribution to the literature as a pointer to guide their own efforts. More recently researchers have begun to probe managerial motivations for embarking on SEAA initiatives, more directly via utilising questionnaire and interview methods. At the forefront of work in this area are Jan Bebbington, whose investigation of what corporate managers understand the concept of sustainability to entail makes for particularly fascinating, if at times worrying, reading (see, for example, Bebbington and Thomson, 1996) and Craig Deegan. GRAMMAR OF THIS LAST SENTENCE HAS LOST ITS WAY! The latter, in particular, over recent years has produced a steady stream of deeply perceptive and exceedingly well-designed studies which probe not only managerial motivations but also user (or stakeholder) needs and financial or stock market variables. To the extent that establishing some clear links between the social and financial performance dimensions of corporate activity might be of some use in persuading companies of the efficacy of SEAA such studies may be considered worthwhile. However, from my reading, it appears increasingly clear that analytical sophistication and the playing of statistical games have become the overriding obsession of researchers in the area and hence such studies, rooted as they are within the prevailing economic and political status quo, can be largely considered as exercises in irrelevance as far as advancing the SEAA agenda is concerned.

Work directly evaluating corporate practices and motivations concerning SEAA or studying stakeholder needs and perceptions is reflective of the major thrust of much leading edge research in SEAA today, that of a desire for 'engagement'. As Bebbington (1997) points out, the idea here is to critically engage with practice in an attempt to transform it, often in ways which practice itself is reluctant to develop. "It is this question of engagement which is at the core of [SEAA] as an enabling form of research" (p. 366).

As those of us pursuing the engagement line have to clearly admit, a major danger we face is that of our efforts being 'captured' by powerful managerial and professional interests. Certainly, it is far from easy to break free from the economic and risk based language of professional accounting expertise, so that one becomes fixated upon issues such as how conventional accounting systems can be (marginally) adjusted to cope with the SEAA agenda. For example, research referred to earlier that investigates the potential for management accounting system modification to take on board corporate environmental concerns, in my view, largely falls into this trap, notwithstanding the no doubt admirable intentions of the researchers concerned (see, for example, Bennett and James, 1998). Equally 'captured' is a strand of research popular in the 1990's that essentially sought to tweak traditional financial accounting concepts so as to encapsulate an environmental dimension (see, for example, Macve and Carey, 1992; Wambmsganns and Sandford, 1996).

Without doubt, the contributions of the critical theorists referred to earlier have been invaluable in forcing researchers in SEAA to closely re-examine their own work for hitherto undetected signs of capture and to fundamentally re-appraise (or at least clarify) the ethical, social and political beliefs driving their efforts. This has led, I believe, to a far more overt campaigning flavour underpinning current leading edge SEAA research. This research exhibits two major strands. Firstly there is a growing volume of work that rigorously critiques the steady increasing number of corporate SEAA initiatives, both in terms of analysing the reports produced by companies and teasing out the real motivations underlying them. Secondly, researchers are demonstrating a growing willingness to, where the opportunity arises, work with organisations in developing new accounting systems that, rather than seeking to fit the social and environmental dimension into the straitjacket of existing generally accepted accounting principles and conventions, are able to offer a fundamentally different conceptualisation of corporate performance.

Prominent within the former strand is Rob Gray's work on 'silent' social accounts. Observing that, despite the hostility that SEAA has
experienced from prominent corporate and institutional interests over the past thirty years, there are some legally mandated social disclosure requirements, together with a growing volume of voluntary disclosure, Gray has been experimenting with drawing together such material (generally scattered throughout published corporate reports) in order to produce a coherent social statement (see Gray, 1997). This exercise serves two purposes. Firstly, it helps to socially re-construct the organisation as more than simply an economic entity. Secondly, and more fundamentally, the exercise enables one to identify gaps in information provided which it might be expected that a fully accountable organisation would provide and thereby critique its social, ethical and environmental stance and performance.

Recent work by Carol Adams which rigorously analyses ICI's SEAA reporting initiatives in recent years, with the aim of assessing the credibility and completeness of the company's endeavours, further, and most effectively, picks up the latter theme. Significantly, Adams is able, by painstakingly comparing company generated disclosure with information gleaned from other, more independent sources, to point to a reporting-performance portrayed gap which certainly calls into question the accountability credentials of the former (see Adams, 2002). There appears the potential for much further work in similar mode and I would refer aspiring researchers to Adam's and Lang's (2000) excellent article providing guidance as to how one can go about conducting this type of research. I'd like you to be more bullish about your work - don't be modest it is great stuff. Finally, on a personal note, I should add that much of my own recent work is set very much within the theme of critiquing current corporate SEAA initiatives. This has included, for example, analysing environmental verification statements appended to corporate environmental reports with a view to assess as to whether or not they are worth the paper they are printed on (Ball et al., 2000). Additionally, I have been involved in carrying out a series of interviews with leading practitioners and opinion formulators in the social and ethical accounting, auditing and reporting area in order to investigate whether notions of accountability and transparency, or managerial capture of the agenda, best describe what is going on (see Owen et al., 2000; 2001).

An excellent example of research that goes beyond mere critique and actively engages with the organisation in the development of new accounting systems is that of Colin Dey (Dey et al., 1995; 2000). Dey's work, indeed, displays two important facets. Firstly, there is a purely practical element - the development of a systematic formal social book-keeping system at the UK fair trade organisation, Traidcraft plc, designed to underpin the ongoing external social reporting function. Secondly, a fascinating theoretical dimension based on ethnographic research methods is employed which seeks to understand and interpret the particular cultural system within that organisation (Dey, 2002). Essentially, this entailed the researcher immersing himself within the day-to-day operations of the organisation over a long time period, thereby allowing a reflective stance to be adopted in which the nature and consequences of the organisational accounting and accountability system as a whole (of which the book-keeping system is the key technical element) could be studied.

A further major ongoing project centring on organisational engagement is the attempt by Jan Bebbington and Rob Gray to construct a formal account of the sustainability of the operations of Landcare Research New Zealand Limited, a government sponsored research organisation concerned with developing knowledge of how land eco-systems may be sustainably managed. The central thrust of Bebbington and Gray's work lies in the development of a sustainable cost calculation. Drawing on earlier theoretical work by Gray (1992) this aims to measure the additional costs to be borne by the organisation if its activities are not to leave the planet worse off at the end of an accounting period. Bebbington and Gray (2001) provides a fascinating account of both the practical and conceptual reasons for their efforts proving, so far, unsuccessful, hence offering a graphic illustration of the frustrations inherent in carrying out leading edge SEAA research referred to at the beginning of this chapter.

Two key reasons for the failure of the sustainable cost calculation attempt are most instructive. Firstly, our present state of knowledge does not enable us to specify what 'sustainable' organisational performance might be - hence we are currently limited to producing accounts of unsustainability. Secondly, struggle as one might, it is monumentally difficult in a case study context to move away from, an at least implicit, 'business as usual' scenario. However, as Bebbington and Gray so rightly point out "... if business and society are to undertake a [sustainable development] path it will not be business as usual" (p. 583). These two issues clearly represent formidable obstacles for researchers working towards changing the 'factual universe' of the organisation, the task which above all symbolises the SEAA project. The struggle continues!

Whilst initiating research that seeks to engage with practice in order to promote change is a far from easy task, the excitement and challenge it provides to the researcher certainly makes the effort most worthwhile. In particular, it offers the opportunity to engage in public policy debate over the key social and environmental problems facing humankind, something that certain cannot be said of safer, more conventional accounting research (unless I am missing something!). In a nutshell, what is going on at the cutting edge of SEAA research today amply demonstrates that accounting research does not necessarily have to be an exercise in boredom, rooted in the trivial and arcane, that merely serves to accumulate academic brownie points.

There are, of course, many potential points of 'engagement' for the new researcher in SEAA to pursue, and it is certainly not for me to prescribe an agenda. Nevertheless, for what it is worth, I would offer the following two hot topics as providing clear opportunities to make a meaningful contribution to both the literature and ongoing policy debate.

Firstly, the area of ethical, or social, investment, whilst being far from something new in research terms, has now a much heightened profile in the public policy arena. This is as a result of, amongst other things, the provision introduced into the 2000 Pensions Act that funds must disclose their policy, if any, towards taking on board social and environmental issues in making investment decisions. A smattering of work in the past (see, for example, Rockness and Williams, 1988; Harte et al., 1991) began to look at the information requirements and decision processes of the pioneering ethical investment mutual funds and unit trusts. However, much remains to be done now that ethical investment is apparently entering the mainstream. For example, we know very little about how investment decision-making processes and fund operations generally are being affected by the injection of a social and environmental dimension. In particular, is financial and social performance being reconciled? Equally importantly, fundamentally, what are the implications for the corporate reporting function and governance structures of the funds themselves? Without doubt, a rich research agenda presents itself here. (See also Niklas Kreander's recent monograph for ACCA on a field based look at these issues?)

Purely on the grounds of personal inclination I would suggest that the rejuvenated (or re-invented?) area of corporate social audit, now operating in the guise of social and ethical accounting and auditing and reporting (SEAA), offers even more in terms of engagement opportunities. Certainly, much is happening at the moment. The corporate reporting initiatives referred to earlier have been accompanied by a growing interest on the part of professional accounting firms and institutional efforts to begin to standardise practice. Particularly noteworthy in the latter context have been the Sustainability Reporting Guidelines, issued under the auspices of the Global Reporting Initiative (GRI), and the work of the Institute of Social and Ethical Accountability (ISEA) in attempting to standardise principles and processes to be followed for securing quality SEAA.

Much current SEAA theory and practice is rooted in notions of stakeholder dialogue and engagement, whereby stakeholder views on
corporate social policies and performance are actively elicited and fed into the reporting process. In this way, it is argued, stakeholder accountability on the part of the company is established. It is this claim in particular that engages my interest as a researcher. Drawing on a long established interest in the area - dating back to my exposure to the work of Social Audit Limited as an undergraduate in the 1970's and further informed by my work with George Harte (see Harte and Owen, 1987) on the role of local government social audit initiatives in combating de-industrialisation - I have severe reservations concerning what is now going on. To my jaundiced eye, public relations imperatives and a desire to control for risk and enhance reputation via effective stakeholder management have displaced any meaningful concern with notions of accountability. A number of fascinating research issues present themselves in this context. We have, for example, so far only scratched the surface in terms of investigating how, if at all, SEAA influences corporate culture and how stakeholder relations can be both effectively fed into corporate decision-making processes and addressed in terms of information provision. The most encouraging, and generous, response of companies, institutions and individuals pushing forward the SEAAR agenda to my own attempts at engagement, despite our apparently irreconcilable differences, have served to greatly reinforce my confidence as to the potential richness of research in this area. I can but only encourage new researchers to enter the fray.

Dave, might it be worth making some sort of statement about the western nature of all this and its crucial importance to so-called emerging economies which are seeking to embrace capitalism and international accounting standards (typically at World Bank behest) and risk destroying their cultures in the process???

Get Stuck In! A Personal Slant on Pursuing SEAAA Research

In common with the experience of many of my contemporaries at the time I entered academia (in the late 1970's) straight from the accounting profession without having experienced the benefit of any research training whatsoever. This is a deficiency I have never really made good and have instead adopted a, no doubt, somewhat naïve approach of 'learning by doing'. I am, therefore, certainly not in the position of being able to offer the aspiring researcher any advice whatsoever concerning matters of research methodology! Indeed, whilst obviously not wishing to play down the importance of employing appropriate methodology in a suitably rigorous fashion, if good quality research is to be produced, I would argue that an obsession with issues of research method is likely to be counter-productive. One has only to skim through the pages of the so-called prestigious American journals, notably The Journal of Accounting Research and Accounting Review to illustrate this point. Here we simply have, to paraphrase Tony Tinker, numerous examples of increasingly sophisticated techniques being employed to annihilate increasingly trivial problems. For those wishing to make their mark in the SEAA research arena, the problem being studied, and the motivations underpinning the work, are infinitely more important factors, in my view, than issues of methodological intricacy. Yes, yes, yes.

The one over-riding attribute of the leading edge SEAA research we have just been looking at is that of the personal commitment of the researcher. In a nutshell,

"For most environmental (and social) accountants their choice of research represents a central and fundamental part of who they are and how they wish to serve their community. Such beliefs are often amongst the most important elements of the researcher's existence (Owen et al., 1997, p. 181)." It is pertinent to point out here that for many prominent SEAA researchers their commitment, and desire for engagement, is not simply confined to the research arena but is carried forward also into the realm of teaching. Individual experiences concerning the problems and potentialities of introducing SEAA material into the accounting education curriculum featured regularly in the accounting education research literature throughout the 1990's and still form the subject of debate today (see, for example, Accounting Education, Vol. 10, No. 4, 2001). Many writers draw attention in particular to the efficacy of courses in SEAA for offering an insight into the flimsy conceptual framework and taken for granted assumptions that underpin conventional accounting theory. Moreover, such courses enable students to develop deeper understandings of the extent to which accounting is implicated in processes of social and political control (see Humphrey et al., 1996). Crucially, teaching SEAA material offers the opportunity of influencing the next generation of accountants, whether they be future practitioners or researchers, and hence is a central component of any engagement strategy designed to bring about change. To add a personal note here, I was greatly influenced by exposure as an undergraduate at the University of Kent in the mid 1970's to a pioneering course in Social Responsibility Accounting. Suddenly, I was able to begin to make a connection between my deeply rooted political beliefs, perhaps best described as 'Old Labour'. DAVE, THIS IS TOO UK ORIENTATED AND MAY PUT OFF SOME? a *traditional socialist* perhaps? and the academic specialization I was following, something that had completely passed me by when studying profit and loss accounts, balance sheets and discounted cash flow techniques!

In addition to commitment, one other absolutely essential pre-requisite for pursuing meaningful research in SEAA is that of taking the time and trouble to thoroughly acquaint oneself with the literature. Knowledge of what has been written in the past can be invaluable in critiquing current theoretical and practical initiatives, as for example noted earlier in the field of corporate social audit, as well as avoiding the danger of perpetually 'reinventing wheels'. The latter phenomenon was, indeed, particularly apparent in professional-led research (or perhaps more appropriately termed, consultancy) initiatives in the environmental accounting boom of the 1990's, where all too many authors seemed blithely unaware of the practical experiments and normative model building efforts of the 1970's that they were unwittingly drawing upon. Research in SEAA, like in any other field, is incremental in nature and rests on sound scholarship with, unfortunately, no short-cuts allowed!

Of course, it has to be recognised that sound scholarship is not particularly encouraged in the short term atmosphere prevailing in UK academic accounting today, brought about largely by the pernicious influence of a regular cycle of research assessment exercises (the dreaded RAE!). This has been particularly brought home to me over the past few years in refereeing articles submitted to a range of academic journals. All too often a 'quick and easy' literature review is a precursor for an empirical exercise that, whilst often competently planned and executed, is trivial in scope, or simply refines what has been done before, and thereby adds nothing of value whatsoever to the literature. I cannot think I am alone in finding it easy to recommend rejection of the paper in such cases. Whilst resisting the pressure to achieve short term results is far from easy for the new academic, it may help to bear in mind two points. Firstly, the RAE has very little to do with promoting research excellence and is much more a convenient tool of control and means of administering ongoing cuts to the academic resource base. Secondly, despite the ethos promoted by the RAE of pitching institution against institution and colleague against colleague (particularly those working in other universities) we are part of an academic community. Nowhere is this more true than the field of SEAA. A particular resource in fostering our particular community is the Centre for Social and Environmental Accounting Research (CSEAR) directed by Rob Gray and based at the University of Glasgow. Amongst other activities, CSEAR publishes its own bi-annual journal and has for the past ten years run a highly successful series of summer schools which have provided the opportunity for new academics to expose their early research efforts to peer review and comment in a
highly supportive atmosphere. I can offer those just embarking on careers in SEAA research no better advice than to join CSEAR and play a full part in the Centre’s activities.

Of course, resisting pressure to achieve short-term results does not mean that publication of good quality work should not be the aim of any accounting academic. Whilst many myths prevail about the obstructive role of academic ‘gatekeepers’ and the difficulties new academics have in breaking into the charmed circle of those publishing in the top journals, this, in my experience, is not true of the SEAA field. In my formative years in academia, Anthony Hopwood, the Editor of Accounting, Organizations and Society, offered tremendous encouragement and was instrumental in me publishing in that journal at a comparatively early stage of my career. Anthony has indeed performed a similar supportive role for numerous young academics over the years, an example that has been admirably followed by Lee Parker and James Guthrie of Accounting, Auditing and Accountability Journal, David Cooper and Tony Tinker of Critical Perspectives on Accounting and Glen Lehman of Accounting Forum. Indeed, theirs is a lead I myself have tried to follow in my role as Associate Editor dealing with SEAA submissions to the British Accounting Review. In sum, the spirit of community prevalent within the field of SEAA research extends to the journal submission process, and there really is very little to fear for those committed to their research and the ideals of sound scholarship.

In conclusion, my advice to the aspiring SEAA researcher is therefore to:

- seek to fully engage with education and practice.
- whilst not dismissing its importance altogether, do not get too hung up on issues of methodology;
- take the time to get fully acquainted with the literature;
- resist pressures towards short-termism and the ‘quick fix’;
- take full advantage of the networking and support mechanisms available to you in the SEAA research community.

My own career in SEAA research has not been an entirely smooth ride but it has provided fascination, challenge and ultimate satisfaction. I have had the opportunity to work with some excellent colleagues who have become close personal friends as well as research collaborators. I can do no more than wish you the same from your careers.

1 I draw heavily here on Reg Mathews excellent 1997 paper. Readers looking for a fuller analysis are referred to Gray et al’s (1996) work. In the interests of readability, references in the text are kept to a bare minimum and the interested reader is referred to the comprehensive bibliographies contained in Mathews and Gray et al. Dave, can I be cheeky and also suggest my forthcoming AOS review paper - a copy of which is on the CSEAR web site where other reading suggestions and a few papers exists as well?? (I’ll send full references if wanted?)

2 Later work in the critical tradition has also been informed by the perspectives of deep ecology (Maunders and Burritt, 1991) and radical feminism (Cooper, 1992).

3 For example, I have omitted any consideration of human resource accounting, which was much debated in the 1970’s (see the special issue of Accounting, Organisations and Society, Vol. 1, No. 2/3, 1976) and is enjoying some renaissance today in the guise of accounting for intellectual capital (see, for example, Accounting, Auditing and Accountability Journal, Vol. 14, No. 4, 2001) or the role of accounting in collective bargaining. Whereas I would consider these topics as being very marginal in the context of SEAA, many researchers will disagree!

4 An additional piece of absolutely essential reading prior to dabbling in content analysis is provided by Milne and Adler (1999).

5 For examples of such soul searching see Bebbington (1997) and Owen et al. (1997).

6 For fuller analysis of theoretical and practical issues to be addressed in developing such a form of ‘full cost accounting, see Bebbington et al. (2001).

7 The work of the GRI and ISEA is very much ongoing. At the time of writing these bodies latest recommendations are to be found in GRI (2000) and ISEA (1999).

8 This does not, of course, preclude pursuing other less academic obsessions - in my case greyhound racing and following the (usually disastrous) fortunes of Barnsley Football Club.

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