

Special Issue Editorial: Social and Environmental Account/ability 2020 and Beyond

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Abstract:

This issue aims to reflect on the current state of research in the broad field of social and environmental accounting/accountability (SEA) as well as consider its future. In this editorial we introduce the topic of the special issue, outline the contributions that make up its content and offer some thoughts on the future of SEA research. Some observations as to current and emerging trends in the field are first offered and reflected on before the contributions provided by each of the papers is presented. We conclude by offering some thoughts on the future of SEA research and ultimately call for more (engaged/ reflective/ critical/ radical) research in this field which is motivated by, and seeks to address, the catastrophic social, ecological and economic devastation that defines our current state.

Special Issue Editorial: Social and Environmental Account/ability 2020 and Beyond

1. Introduction

This special issue of the Social and Environmental Accountability Journal (SEAJ) constitutes the first issue of SEAJ's volume for the year 2020. As tangential as it may seem, we consider this moment to be an opportune time to reflect on the scholarly field broadly defined as social and environmental accounting/accountability (hereafter SEA). There are a plethora of changes and developments taking place around us that have provided us with a range of motivations to develop this special issue. Obviously, like many in our community we are motivated by an urgent need to address the catastrophic and interrelated social, ecological and economic crises. However, as we adapt to a steady stream of reports on the acceleration of climate change (e.g., IPCC) and increasing species extinction (e.g. WWF), we also recognise little is being done to address the problem. For example, the same plastics waste that inundates our oceans and is slowly driving marine life towards global extinction is also witnessing increased production and distribution in search of new sources of profitability.¹

At the time of writing this editorial, the drastic forest fires which have been raging in Southeastern Australia for months occupy the news. These fires, in addition to those in South America and Africa, are resulting in substantial but yet mostly unknown social, economic and environmental consequences. In the political sphere, traditional political parties and democratic establishments are under continuous attack. New political parties or movements, often in the form of right-wing populism, propose 'easy' solutions and emphasise traditional values to solve the challenges brought fore by, for instance, globalisation. Moreover, within this discourse, not only is the science behind sustainability and climate change often called into question or labelled as pure fear-mongering, but the rhetoric is also expanded to challenge scholarly research, universities and other academic institutions more broadly.

Our now global society also means that demographics are evolving, and this will have an impact on how societies operate. As new organisational forms and governance structures emerge, they challenge the way we understand the role of accounting and accountability relations. In the corporate world, terms such as corporate social responsibility and sustainability are well established themes in boardroom presentations, and more recent concepts like ESG-investments and green bonds are buzzwords in corporate media, seminars and the broader business discourse. In the field of accounting, new reporting standards are emerging, more and more actors are looking into sustainability assurance, and major organisations are exploring carbon pricing mechanisms for their internal operations.

How is scholarly research, and in this case SEA research, positioned within all this? A grand question, yes, but a discussion that we think should not be avoided. We are acutely aware that while research is not sufficient to address all intertwining challenges confronting individuals, communities and societies, it can be, and indeed is a necessary part of, the solution. New knowledge(s) and practice(s) are needed if we are to even comprehend the wicked problems in front of us, let alone engage with them. In preparing this special issue, we were motivated by

¹ <https://www.ft.com/content/4980ec74-4463-11ea-abea-0c7a29cd66fe>

the recognition of the need to consider the future of SEA research – including how it might contribute to the transformation society requires. This involves both the recognition of the role that SEA research might/needs to play, and the implications of the growing maturity and associated ‘normalisation’ of SEA research. The popularity of SEA research continues to grow, and in terms of size this field of research is surpassing many traditional areas of accounting research at many conferences, such as the European Accounting Association’s Annual Congress. Increasingly *en vogue*, the topic also garners attention from editors and facilitates publication. We obviously greet the increased interest with joy, but at the same time, as we discuss further below, we note that there are also risks associated with this normalisation.

It is this context that has led us, two mid-career researchers and two early career researchers, towards starting a reflexive conversation about SEA 2020 and beyond. To facilitate such a conversation, we called for contributions to this special issue which considered what the future of SEA research and practice (and perhaps the future of SEAJ itself) might look like and what is needed to get us there. Our aim was to (re)invigorate the dialogue, insightful commentary and (radical) critique that has brought this journal and the community it serves to where it is today (see, e.g. Lowe and Tinker, 1977; Harte and Owen, 1987; Maunders and Burritt, 1991; Gray, 1992, 2014; Milne, 1996; Tinker and Gray, 2003; Owen, 2008; Bebbington et al., 2017; Dillard and Vinnari, 2017). As with any reflection, we maintain that any consideration should not only look at the current state of research, but also provide some ideas about the future. That is what we strive to do here, and hope that this editorial, alongside the contributions published in this special issue, will generate conversation.

In the next section we make some observations as to current and emerging trends in SEA research. Here we do not assume to provide an extensive list, but rather aim to encourage reflection on SEA research – including research motivations, research purpose, needs and challenges. We then introduce each of the contributions that make up this special issue and which continue the conversation at the centre of this issue. Finally, we conclude the editorial with some contemplations on the future of SEA. In doing so we ourselves reflect on, for example, topics and approaches where we would like to see more attention. We offer these not as prescriptions, but rather, as encouragement for continued reflection in the hope that they will spur thinking, and motivate future research, which takes to task a serious consideration of how SEA can contribute to the challenges we face.

2. Observations on Current Trends in SEA

In this section we propose and reflect on some observations as to current trends in SEA research. These observations, which are at times overlapping, emerge from our engagements with the field. These engagements take multiple forms as researchers, educators, readers, editors, and reviewers. They are also undoubtedly informed by our identity as citizens, and more specifically as engaged and concerned citizens regarding the state of the environment, society and economy introduced above. While we have tried to be relatively broad in our identification of trends, we must also acknowledge the limits of our observations. That is, we do not claim to provide a comprehensive overview, nor are we seeking to specifically promote those which we include. Rather we offer our reflections in the hope that they not only provide

context for the discussions across this special issue, but that they also provide context within which readers can themselves reflect on the state of SEA research and how it can be advanced. Furthermore, in the process of making these observations and suggesting these trends, we set the backdrop for reflecting on absences. Taking time to reflect on what is present enables consideration of what is absent or silent.

Our proceeding discussion can be grouped into three themes: context, practice and research. These are obviously interlinked, but we do maintain that with some separation it is easier to identify, reflect on, and subsequently discuss relevant elements within the current space and time.

2.1 A Greater Consideration of Context and its Importance

The call for this special issue was strongly prompted by the contemporary social, economic and ecological context. As we enter a new decade, the 2020s, we do so at a time of immense change. The world is enmeshed within social, environmental and economic crises; but also, in the age of digital communication, there is an awareness of, and engagement with, these issues, like never before.²

Confronted by injustices, people of all ages, ethnicities, class and political persuasion have increasingly found themselves out in the streets protesting, amongst other things, the eradication of biodiversity (Guardian, 2019; Extinction Rebellion, 2019) and rampant wealth inequality (Chile³, UK, USA). At the same time, institutions across the globe are coming under increased scrutiny (e.g. in Spain, Haiti⁴, UK, USA, Scotland, Ireland⁵), particularly as their fundamental inadequacies and the limits of neoliberalism are laid bare.⁶ Even within the USA – arguably, one of the most neoliberal states⁷ – there is mounting pressure to adopt a more progressive approach to the intersection between business, society and the environment (Business Roundtable, 2019; Gal, 2019).

While some may see that these issues are unrelated to questions of accounting/accountability, we would argue that they are anything but. Seen through our discipline and the discourse of SEA research, these movements are explicit demands for accountability, or to be even more specific, for accountability-based accounting (Dillard and Vinnari, 2019). Unfortunately, however, the escalating awareness and urgency that these movements represent has not led to sufficient action. This is especially so within those sectors of society most essential in either perpetuating or addressing the climate crisis. Governments and multinational corporations are the most obvious example, but we suggest that the question is broader and more systemic than this, and hence limiting us to just two of the usual suspects would be too narrow a scope.

² <https://www.jacobinmag.com/2019/10/catalonia-independence-democratic-tsunami-police-repression>;
<https://graphics.reuters.com/HONGKONG-EXTRADITIONS-TACTICS/0100B0790FL/index.html>;
<https://tsunamidemocratic.github.io/>

³ <https://www.bbc.com/news/world-latin-america-50151323>

⁴ <https://www.thenation.com/article/haiti-protests-petrocaribe/>

⁵ <https://www.nytimes.com/2020/02/12/world/europe/ireland-election-sinn-fein.html>

⁶ <https://theintercept.com/2019/08/27/amazon-rainforest-fire-blackstone/>

⁷ <https://thebaffler.com/salvos/hollowed-out-ray>

We would argue that awareness of, and a concern for, our current situation seems not only essential for engaged SEA research, but also for any such research to be grounded within and seeking to be impactful in our contemporary context. This provides pathways for finding meaningful research areas, coming up with opportunities to collect interesting data, and for analysing and interpreting the findings through relevant theoretical frameworks, lenses or analytical apparatus (see Tweedie, *this issue*). At the same time, taking the research setting and context seriously (Tilt, 2018) also implies that it may not always make sense to merely transfer and replicate a given research design to a new social, economic or temporal context.

While there is arguably still progress to be made, we feel that SEA research has advanced considerably in its acknowledgement and critical engagement with the context in which our research operates. We do, however, note that this explicit contextualisation and political positioning was present in the early stages of SEA research (e.g. Harte and Owen, 1987; albeit not without critique, see Hopper et al., 1987; Puxty, 1986; Tinker and Gray, 2003), and has continued (Gray, 2004; Dillard and Brown, 2012). The case for a more direct engagement with context, and specifically in developing countries has been reinforced recently by Tilt (2018) and is the focus of a forthcoming special issue (Qian, Tilt and Belal, 2018). This advancement comes in the wake of recognition that the theories developed largely in Northern contexts may not necessarily ‘fit for purpose’ (Bebbington et al., 2017), and that there is a need to refine insights according to local contexts (Neu et al., 2010; Lassou and Hopper, 2016; Hopper et al., 2017). Context is not a barrier to pure experimental conditions, but knowledge of the political economy within which a research site is situated can be a strength that can be drawn on to advance SEA research (Cooper and Sherer, 1984).

At this stage, we must also note that SEA research has, for some time now, had an overly Anglo-American focus. For many years now, SEA research discussed and presented within the CSEAR community has tended to be strongly UK/Australasia-centric (Moses, Mohaimen and Emmanuel, *this issue*), as many prominent scholars of the community were based within UK or Australasian institutions. Although we acknowledge that PhD students coming from overseas have often collected data from their home countries, we maintain that such an Anglo-American focus is bound to have an effect not only on the choice of research design and data collection, but also on how researchers conceptualize society, the role of different actors, and meaning of key concepts such as accountability, governance or power. This has in the past likely encouraged either implicitly or explicitly a particular way of being and knowing, which can exclude or discourage other potential perspectives and insights (see special issue of CPA by Husillos and Larrinaga, 2019). While UK continues to hold a strong presence in the CSEAR community, we note attempts to foster diversity through the decentralisation of CSEAR conferences overtime so as to encourage local responsiveness, creativity and community.

2.2 Current Influences and Drivers of SEA Research

Another strong driver for SEA research in recent years has been the swift development of various types of organisational practices in the area. The institutionalization of sustainability reporting can be considered as the first of these, and its role and relevance have already been noted and discussed over the years (albeit, here again it is worth taking into account the context; things neither are, nor develop, the same way in China, India or Nigeria as they are and have done in, say, the UK, USA or Spain). Recent years have seen the emergence or proliferation of

several other practices, such as carbon markets and pricing, sustainability assurance, ESG-ratings and green framework finance, to name but a few. In various stages of development, such organisational, social and economic practices have attracted the interest of scholars and hence also serve in driving SEA research to new areas.

One prominent issue, at least in terms of attracting research interest, is the idea of Integrated Reporting (IR) promoted by the International Integrated Reporting Council (IIRC) alongside several major economic players, including accountancy firms. Sustainability reporting guidelines such as the Global Reporting Initiative have existed for a long time, which makes the influence of IR on our field particularly interesting – even if it is at the moment perhaps more noticeable in research than it is in practice. The long-term effect that IR will have on business decision making, and sustainability more broadly is yet unclear, but its development has led to a number of special issues (e.g. two in AAAJ, one in *Meditari Accountancy Research*, with others forthcoming). This illustrates that there are plenty of scholars within our field who perceive IR to be an important phenomenon meriting further exploration. The IR framework may help to highlight some limitations of previous practices; namely, short termism, the tendency to be historically oriented as well as their focus on isolated impacts (Tweedie and Martinov-Bennie, 2015). Still, research has shown IR to be problematic – both as a “sustainability” related concept and as a reporting framework (e.g., Gibassier, Rodrigue and Arjalies, 2018; Thomson, 2015). Remaining is the challenge to address these limits, and it is here, amongst rampant failures in voluntary adoption and selective or inadequate reporting when adopted, that we see ample room for improvement. The challenge is, perhaps, a consideration of how these limits are being addressed and whether IR is being successful in this regard? Likewise, the lack of progress in distinguishing IR as a unique reporting process compared to those that came before it is something worth reflecting on.

Alongside IR, other reporting schemes or associated frameworks have also been developed. The North American context has seen the emergence of the Sustainability Accounting Standards Board (SASB), which aims at helping investors and other financial market actors consolidate selected social and environmental issues in their decision-making. As with IR, the long term role and relevance of SASB remains to be seen. Still, it is noteworthy that scholars have already been conducting studies using SASB’s draft frameworks or some other documents related to the initiative. Such studies are likely to become more frequent, particularly if the SASB reporting data is made readily available alongside financial information.

While not a reporting framework *per se*, the UN Sustainable Development Goals (hereafter SDGs) are a recent but important influence on practice. Corporations and governments appear to have been quick to consider, or at least communicate, these goals (PWC, 2015) and a recent paper by Bebbington and Unerman (2018a) proposes there to be a potentially strong role for accounting with regard to their achievement. Together with the swift diffusion and high visibility of SDGs in organisational practices, we consider it likely that a forthcoming special issue in AAAJ (Bebbington and Unerman, 2018b) will spur interest in the SDGs amongst researchers in the near future. As a framework to approach the complex relationships that underpin social and environmental justice, the pursuit of SDGs might offer us the potential to refocus our studies in consideration of, for example, the interconnectedness of various types of social, economic and environmental issues (LeBlanc, 2015). At the same time, there is a

concern here that scholars (not to mention organisations) may seek to bypass the opportunity represented by SDGs, and instead start treating them as just another reporting framework or a tick-the-box exercise.

The SDGs bring us to another development in how progressive corporations are perceiving sustainability, which is an enhanced understanding of the relevance to consider the difference between impacts and dependencies. We suggest that while the focus of both organisations and researchers has traditionally been on impacts – in particular the reporting of organisational impacts on the environment, society and/or economy – we are increasingly seeing a greater consideration of dependencies – that is, how organisations are dependent on the environment, society and/or economy. For example, while it has been common for organisations to account for their carbon footprint (Ascui, 2014), we increasingly see organisations trying to grapple with the way the climate crisis is impacting their ability to operate, and this is being reflected in research (Spence and Rinaldi, 2014). There is much to learn about the impacts of organisations' activities on the various elements of sustainability or SDGs, and even more to understand about dependencies, but we believe the advancement of our discipline's collective understanding of these relationships is the beginning of an evolution, and we strongly advocate continued exploration in this regard.

The interplay between an organisation's future (financial) success and its dependency on particular sustainability issues relates closely to another important trend in practice, the growing interest in green finance and sustainable investing. While these issues have been highlighted in SEA research for some time now (e.g. O'Sullivan and O'Dwyer, 2009), financial markets, politicians and businesses have only recently begun to consider the relevance of sustainability in long term projections. While we highlight this consideration, we are also careful not to say their interest represents a coming solution to these issues, rather, the emerged interest and associated discourses within sustainable finance and ESG-investments have implications for the SEA research. There are new actors, mechanisms, rhetoric and interconnections in this organisational field. Moreover, there are also plenty of numbers, accounting and otherwise, which are presented as describing something about, say, the relative environmental performance of an organisation in a given sector, the financial performance of low-carbon intensive companies relative to others, or simply the sustainability of one's investment (see Chelli and Gendron, 2013). We would claim that such quantification affects broader discourses and has an impact on how social actors and societies more broadly come to understand and act upon sustainability issues (e.g. Tregidga et al., 2014), and as such this will likely be an area driving SEA research in the near future.

2.3 Maturity and normalization

The third significant element driving SEA research we wish to highlight at this point of time relates to the scholarly field itself. SEA is now a common area of research in accounting, and similar themes are also discussed across disciplinary boundaries and published in several other scholarly fields. In itself, the topic's growth from a marginal and isolated quirk into an established and recognised area of research should be considered a great success, and something that was probably hard to foresee (see Gray, 2014; Laine, 2006; Thomson, 2013). At the same time, such maturing, increased popularity and associated normalization brings in

various types of implications, which we believe to be relevant when considering how SEA research will develop in the future.

The popularity and increasing acceptance of researching sustainability issues in accounting shows in different ways. One of the prominent elements here is the sudden emergence of social and environmental accounting questions onto the radar of the major North American accounting journals. After being largely ignored for decades, during the last ten years these topics have started to be of interest for the mainstream researchers, journals and editors, who prefer positivistic approaches, large databases and quantitative research methods. Others have elaborated on the challenges related to this phenomenon (Roberts and Wallace, 2015), so we have chosen to note just two here.

First, there is the question of research paradigms, which manifests for instance in how most of the papers published in the North American mainstream journals ignore the long-established knowledge base produced in SEA research (see Roberts, 2018; Gray, 2013). Second, there are questions of research designs and the proxies used therein (Gray and Milne, 2015). Mainstream positivist research relies largely on readily available datasets and easily accessible quantified information in their research designs. As Gray and Milne (2015) argue, the complex and interconnected nature of sustainability issues implies that extensive care and consideration is required when particular claims are being made on the basis of some simplified, aggregated or otherwise quantified information. It can be comfortable and convenient to replicate SEA research through mainstream logics, but the reality is, any solutions to our interrelated crises are – in all likelihood - far from comfortable or convenient. This is not to say mainstream approaches are inherently bad. Indeed, when done carefully quantitative research allows the use of innovative research designs, can produce novel findings, and facilitate the surfacing of otherwise covert connections. Nonetheless, we must recognise and engage with the messy realities of our discipline for what they are.

It is worth recognising however that the increased popularity of SEA research does not show only in the mainstream accounting journals, but that there is a similar influx elsewhere, such as in qualitative, interpretive and critical accounting research. As sustainability has increased in popularity, there are more researchers looking to publish, more readers for the papers, and more reviewers with different backgrounds. In turn, there is an increased likelihood that novel ideas are presented, more ambitious projects are conducted, and more eloquent theoretical frameworks are introduced, developed and discussed. One would hope that such engagement and interest would raise the bar for everyone, leading to higher quality research and more meaningful findings. At the same time, however, there is a challenge here as well.

Normal science comes with its downside: it is possible that conversations begin to focus on theories, elaborate data collection designs or some minute and particular empirical details, which in the big picture may have very little to do with the broader sustainability challenges confronting societies. We do not by any means wish to paint an overtly rosy and idealised picture of the past SEA research or of a particular research community in which all research has always been conducted with a deeper purpose, nor are we claiming that we do not need to be self-reflective here. We are also not saying that eloquent theoretical development would be irrelevant, collection of diverse datasets futile, and intricate empirical details by definition

meaningless. Still, when one currently looks around at conferences, skims recently published papers and discusses with colleagues, it is quite often tempting to ask why a particular SEA study has been done, and what kind of goals it has sought to achieve.

Here, closer engagement with methodological literature that aligns ontological, epistemological and methodological considerations with an explicit political or ethical position, may be useful. This will aid us to ask whether a given piece of research is being driven by political and ethical positions, whether those positions are explicitly recognised, covert, or sidestepped, or whether a study is driven mostly by publish or perish pragmatism? (Correa and Laine, 2013; Gray and Milne, 2015; Tregidga et al., 2018). In turn, recognising the drivers of our research and the need to engage with ‘inconvenient truths’ has the potential to open up new areas of research. We return to this discussion in the fourth section of this paper when we consider opportunities for future research. However, first, we introduce the contributions in this special issue.

3. Contributions to the Special Issue

In Spring 2018 we released our call for papers inviting people to take part in a conversation about the future of SEA research. We were pleased with the response as our call triggered a number of conversations with a broad number of people about the topic and ultimately resulted in a good number of submissions (ten in total). Submissions covered a diverse range of topics and came from contributors from various geographical locations. As is often the case, especially with special issue and constrained timelines, many of those manuscripts which represent potentially important contributions to the topic, do not appear here in this special issue. We do however hope that they might contribute to the discussion either in this journal, or in another outlet. The four contributions that make up this special issue are introduced here for the reader. In doing so we particularly highlight how the author/s contribute to the aim of this special issue and their contribution to the ongoing conversation that it seeks to promote.

The first contribution to the special issue is a paper by Moses, Mohaimen and Emmanuel (*this issue*). Moses et al. (*this issue*) address our call for papers explicitly and provide a comprehensive overview of contributions to SEAJ, within its historical context, and provide some projections and provocations for 2020 and beyond. Through their review of the past papers that have appeared within the journal, and a consideration of the impact (through citations) of those contributions Moses et al. (*this issue*) provide a series of reflections. Of particular importance they note the dominance of Anglo perspectives (UK, US and Australia) despite the perspectives from outside of these regions within SEAJ being influential (e.g. Belal, 1999; Jamil, Alwi and Mohamed, 2002). They argue among other things that social and environmental accounting in developing country contexts provides a useful, or even urgent, site for research and practice.

Fortunately, Finau (*this issue*) takes up the baton on this challenge by imagining the future of social and environmental accounting research in the Pacific. In doing so, he also provides a comprehensive overview of prior social and environmental accounting research situated in the Pacific region across multiple journals. He notes a scarcity in SEA literature on the Pacific,

which is largely focused on a single country (Fiji) and that given the urgency of the social and environmental issues facing the Pacific, accounting research has a role to play in identifying problems and developing solutions. These solutions must necessarily be developed from the ground up recognising Indigenous Peoples, knowledge and worldviews in the development of alternative systems of social and environmental accounting to confront existing challenges in the Pacific (Finau, *this issue*). Through his contribution, Finau (*this issue*) highlights the need for, as well as value of, considering under represented contexts within the literature – especially those that are more obviously experiencing the effects of our current ecological crisis.

Identifying problems and developing solutions of this nature requires a nuanced understanding of the way power and conflict are expressed through accounting around socio-environmental issues. Here, in our third contribution of the special issue, Quinche-Martín and Cabrera-Narváez (*this issue*) propose stronger links with Political Ecology (PE) literature, particularly from a Latin American perspective, to enhance the analytical capacity of critical SEA research. From an emancipatory approach to ecological degradation and socio-environmental conflict, Quinche-Martín and Cabrera-Narváez articulate these linkages and illustrate their usefulness in a case study on the development of the Hidroituango dam in Antioquia, Colombia. Counter-accountings, as both a form of resistance and path toward transformation, feature heavily in their analysis, helping illuminate the analytical advantages enabled by PE for those who seek to transform the status quo in favour of marginalised communities.

In the final contribution of the issue, and in the spirit of provocation that our call for papers encouraged, Tweedie (*this issue*) digs down into the metaphors used for theoretical development in social and environmental accounting and poses some alternatives. He argues that the ‘lens’ metaphor often deployed in SEA research theoretical development suggests interchangeable angles on SEA issues that are more or less valid on their own terms, and this contradicts with the political aims of SEA research to help create more sustainable societies. Instead, he suggests a ‘limb’ metaphor within ‘bodies’ of tradition which emphasises the capacity for theory “to express principles and worldviews to which we are viscerally committed” (Tweedie, *this issue*). Tweedie (*this issue*) through his contribution, calls upon us to carefully consider the role of theory in our research, and reflect on the implications of how and why we approach this aspect of research.

These four papers each address various aspects of the topic of this special issue whether that is the need to look at the past in order to reflect on the future, consideration of geographical locations often absent from our analyses but clearly important given the topic and aims of our research, recognition of key issues such as power which are pertinent in arguably all research contexts, or scrutiny of the ways in which we undertake our research. However, it is also important to recognise the large number of topics and issues that are absent. While we clearly cannot reflect on all absences or silences here, such a task would be impossible given the scale of possible topics and issues we could raise, we do feel that it is important to highlight one aspect that has caused us, as editors, some discomfort in this process. That is, the lack of perspectives from women, and gender diversity among contributing authors.

We are very aware that there is a gendered bias when it comes to voices/perspectives represented in this special issue with only one woman author, one of the editors. We are also

inherently aware that there was more gender diversity in the papers submitted to our call (including two which either discussed or took a feminist approach, a perspective which we recognise is needed in our literature) which, for various reasons, are not represented here. We think it is important to consider the potential reasons for this (e.g. workload issues, family based/care roles meaning longer timelines are needed, confidence issues and various gendered ways of responding to reviews). We have reflected on these ourselves. We also recognise our gender imbalance in our editorial team, something that we originally did not consider, but perhaps should have. We highlighted in our call for papers that it is important that a range of voices are heard in relation to SEA, this is something that we wish to again highlight.

4. SEA 2020 and Beyond: Looking forward

What should be imminently clear at this point, from both our own discussion and the papers that make up this issue, is that although SEA is an established area of research, there is still significant work to be done and areas to be opened up. In this section we introduce a few of our thoughts towards future areas of interest and ask some illustrative questions regarding these potentials. Again, such observations and discussions are intended to prompt critical reflection on the state of research and, ideally, prompt SEA researchers to consider areas where future research is needed, rather than present any kind of definitive future agenda for research.

4.1 A Focus on Issues

While there appears to be progress towards issues-based research, that is research that places front and centre an important sustainability issue, we would suggest that there is significant potential for our field. This move can take two forms. The first is the oft-repeated need for researchers to move beyond gap spotting, motivating research on the basis of what has not been done before, towards a consideration of pressing issues that require investigation (Bebbington and Larrinaga, 2014). While the trend of more researchers focusing on issues is positive, gap spotting still constitutes the majority of SEA work published. Examples of issues based research have included work that is motivated by particular concerns e.g. animal welfare (Laine and Vinnari 2017), human rights (McPhail and Ferguson 2016), Indigenous dispossession (Finau, Jacobs, and Chand 2019), and housing (Smyth, Cole and Fields, 2019). And while these issues have been introduced, there is always more to do within particular issues, as well as new issues that emerge. For example, and as alluded to above, while gender research has a long history within our research community (Hines, 1992; Gallhofer, 1992; 1998; Cooper, 2001; Haynes, 2017; Lehman, 2012; Siboni et al. 2016) it is very much underrepresented, and there is considerable scope for intersectionality (c.f. McNicholas, Humphries and Gallhofer, 2004). And while there have also been recent appearances on LGBTI+ related issues emerging (Egan, 2018; McGuigan and Ghio, 2018; Rumens, 2018; Unerman 2018), research on many minorities as well as on disability, for example, are noticeable absences in diversity and inclusion. These are just some of the myriad of issues that we must confront with urgency as a research community.

The SDGs present one way to encourage issues-based research and we anticipate more of this in the future. As outlined by Bebbington and Unerman (2018a) these goals provide a

framework to reflect on SEA research to date. This is not only to investigate where accounting/accountability research has been undertaken and where there is more to be done, but also where SEA has been silent or underrepresented in issues. Recalling the 17 SDGs, we suggest further consideration of the intimate interrelations between goals, rather than as isolated variables or characteristics. In turn, we believe such an approach to issues-based research can have implications for research motivations and design, particularly around who is included, and whose interests are centred, in the research. As we will note below, removing corporations as the central focus of research would constitute a fundamental challenge to existing accounting research, but if undertaken seriously, we believe there is immense potential for future research to explore novel approaches to both thinking and working.

This invites us to critically reflect on:

- What are the key issues (current and emerging) in your context to which SEA research could contribute?
- We seem to be at a moment in time where liberal institutions are failing, and the shortcomings are apparent. Rather than wait to study the outcome, what can SEA research do to help develop new institutions using the knowledge we have already developed around these issues?
- How are these issues influenced by the context within which they are occurring?
- Are scholars at risk, in general or in some contexts, if they engage in critical research on particular social and environmental accounting issues? If so, how can such risks be mitigated and relevant research nonetheless be conducted, potentially against the interests of those in power?

4.2 The Shifting Boundaries/Research Focus

In close relation to the above, we would suggest there are some emerging examples of a shift in the focus of research. A primary example of this is a gradual move away from privileging the corporation as the centre of SEA analysis, to the corporation as one of many actors. Counter accounting or external accounting studies are examples of this (Denedo, Thomson and Yonekura, 2017; Laine and Vinnari, 2017; Thomson, Dey and Russell 2015; Vinnari and Laine, 2017). Shifting the boundaries of research and practice however, is not necessarily new. Hines (1988), in her field defining piece over 30 years ago, problematized the role of accounting in constructing fictitious boundaries around organisations and their impacts. More recently Dey and Russell's (2014) contribution "Who speaks for the river?" is an important challenge to the centrality of the corporation in SEA and demonstrates the need to broaden the lens to include other actors and issues. These studies remind us of the potential embedded within a critical examination of what the accounting entity is, who is providing the account, and what form the account takes. Here, we also note that the traditional structures our organisations, organisational fields and associated governance structures have been built on are in flux. Digitalization and globalization facilitate new types of organising beyond those clear-cut structures we have long been used to.

It is however also possible to take a new perspective by focusing on something very traditional, but in a different way. Consider the attention focused on multinational petrochemical companies for their role in environmental degradation and ecological collapse. Although we

are not trying to mitigate the role of these actors, it is also important to not limit our examination to these entities because of their prominent role and the ease with which we can access data to study them. For example, the US Department of Defence (DOD) is a major contributor to ongoing issues within both society and the environment, but has received relatively little scrutiny. The DOD is not only the single largest institutional consumer of hydro-carbons in the world (Belcher et al., 2019)⁸, but between 2015 and 2017, it oversaw active US military operations in 76 countries, including seven who were on the “receiving end of air/drone strikes” (Belcher et al., 2019, p.7; citing: Savell, 2018). The implications of these operations are fundamentally complex and interconnected, but we contend that they are more deserving of attention than making a better business case to increase voluntary reporting. From a different perspective, Bebbington et al. (2020) discuss how it would be relevant to identify “keystone actors”, organisations possessing substantial power, influencing and controlling global supply chains, and having substantial socio-ecological impacts, and to focus research efforts on such entities, instead of the usual way of selecting datasets based on countries of domicile or memberships on a particular stock exchange.

This invites us to critically reflect on:

- What are the appropriate/relevant boundaries for our investigation and how do the boundaries we construct influence our research?
- How much do review processes and other conventions of scholarly publishing influence the choice of datasets – or, to put it differently, hinder the potential of innovative and different approaches to get published?
- How can we leverage technological advancements and a global academic community to more effectively design, develop and disseminate our research?

4.3 Further Critical Reflection on Existing Practices

In line with our previous discussions, we believe that there is the need for further research which critically reflects on existing practices and their role in advancing the aims of SEA research. The range of practices that are open to, and in need of, further engagement are numerous so we will focus on just one here.

We would argue that IR is an example of a current research topic that warrants further discussion. For example, it is perhaps worth reflecting on how IR tends to get associated with sustainability reporting or SEA research. A focus on integrated thinking and long-term value creation is likely to have directed interest from the field of SEA. But at the same time, these issues bring to the fore questions regarding both the fundamental assumptions that underpin accounting technologies, and an approach (e.g. voluntary reporting by corporations) that has for a long time been challenged as fundamentally inadequate. Here, there is a need to recognise the complacency that is imbedded by continuously ‘rediscovering’ these insights. Nesting these issues within the register of SEA can render them counterproductive toward meaningful progress, as they enable the false rediscovery of phenomena that are already well known.

⁸ See also: <https://theconversation.com/the-defense-department-is-worried-about-climate-change-and-also-a-huge-carbon-emitter-118017>

In short, we argue that IR leaves much to be desired and addressing these issues is no easy task, but we are unconvinced that research has sufficiently (critically) engaged with the concept. Furthermore, we are not alone, as illustrated by the upcoming special issue encouraging critical perspectives on IR (Cooper, Rodrigue and Tregidga, 2019).

This invites us to critically reflect on:

- What existing practices within and outside of the field of SEA still require further (critical) examination?
- How can SEA research and researchers engage with existing practices to institute changes towards sustainability and accountability?
- What aspects of SEA research are not being addressed by existing practices?
- What are the implications of the swift diffusion of new SEA practices for education and teaching of these issues?

4.4 Engagement Beyond the Organization

Again, reflecting on the above discussion, we start to see how limited SEA research has been – and how limited those with which we have engaged has been. While we accept the argument that more engagement with corporations is required (Adams et al. 2007) we argue that engagement with other groups and individuals is needed as much; if not more. This need has been articulated across a number of discussions on dialogic accounting (Cooper et al. 2005; Brown and Dillard, 2013; Brown and Tregidga, 2017; Dillard and Brown, 2012; Catchpowle and Smyth, 2016), but although it has been recognised, there is still plenty of scope to enact and extend engagement beyond these efforts.

Across its development, dialogic accounting has promoted the recognition and empowerment of perspectives, particularly those that exist beyond the mainstream approach to a range of issues. Thorough dialogic engagement with these perspectives, “mutual learning processes” can be developed with the potential for transformative action and emancipatory social change (Bebbington et al., 2007). Some have also moved to extend these efforts beyond mere communication between divergent perspectives, to conceptualise forms of communicative rationality that can operate within the political realities of a pluralistic society (Brown and Dillard, 2013; Godowski et al., 2020). Here, surfacing conflict and contestation is considered a key component of engaging the dialectic, which ties them to the reality of socio-environmental issues. In turn, this enables technologies like counter-accountings to initiate democratic action in resistance of hegemonic narratives that impact marginalised communities, via the articulation and mobilisation of alternative logics (Brown, 2010; Brown and Dillard, 2013; Quinche-Martín and Cabrera-Narváez, *this issue*).

An example here would be local and Indigenous groups. All too often, global interests build on, and over, local interests, despite the wealth of nuanced critique and experience with intersectionality that is found at the local level and in Indigenous struggles (e.g. Standing Rock (Estes, 2019), Ihumatao (SOUL, n.d.), Mauna Kea (Fox and Prescod-Weinstein, 2019)). By elevating these perspectives and articulating the conflicts and contestations that underpin the status quo of global interests, there is potential to transform existing social relations and emancipate hegemonic framings of their concerns. In this way, critical engagement with, and

reflection on, this relationship, has the potential to develop new insights that can enrich and empower social movements, rather than to act as a constraint to international solidarity and the pursuit of progressive social change.

This invites us to critically reflect on:

- Who has a stake in the research and how can their interests be included in the research?
- What voices are prioritised (and/or need to be prioritised) and how does this effect the research?
- What happens when we centre the perspectives of others (society/environment) and serving their interests comes at the cost of business interests?
- Are questions of power, hegemony and ideology sufficiently addressed in contemporary SEA research?
- How can international solidarity be advanced via the promotion of local over global interests?

4.5 A Greater Reflection on Research Purpose and Motivations

Given our comments in the introduction of this paper and our shared belief that SEA research is necessarily driven by the pursuit of social and environmental equity and justice, we note the potential for more (implicit and explicit) purpose driven research. A recent example of this is highlighted by Cuckston (2018) where he asks whether accounting for biodiversity research is a force for conservation. As researchers, in very privileged positions, we must take these sorts of questions seriously. This does not mean that all pieces of research need to have a practical impact (especially impact narrowly defined within the higher education environment (Research England, n.d.)), but rather that social and environmental equity and justice implications should be considered in relation to the motivations of our research, as well as its purpose. What we mean here is that we do not want to dismiss insights and knowledge that have the possibility of contributing to knowledge in other ways – e.g. theoretical developments that might not in and of themselves offer practical implications but are essential steps in developing work that does – but these should not come at the expense of delaying or diverting resources from urgent struggles for justice.

More broadly we also suggest that there is further need to critically reflect on motivations that underlie SEA research (at both the individual and community level). Despite the fact that many social and environmental issues have been debated in the literature for over 30 years, it seems that way too little - if anything – has been achieved in addressing the underlying systemic issues or instituting a future beyond the status quo.

Justice, passion, equity and compassion; these are the values that - we would argue - are central to SEA and the research of many within the SEA community (see Correa and Laine, 2013; Tregidga et al., 2018). Yet, in a reality littered with shifting motivations, reductionism and entrenched interests, we ask, are these values being eroded as SEA is increasingly normalised? Or does such normalisation create a context where such values become invigorated and stronger among those that hold them? As has been argued in the literature (Gray and Milne, 2015; Roberts and Wallace, 2015), is there a real risk that sustainability becomes ‘just another

variable' to be controlled for within research? In terms of current and future progress, we believe there is cause for concern especially within an academic context where a "publish or perish" discourse has become somewhat hegemonic. While we support widespread engagement with SEA research and practice, from all research paradigms, we also suggest that in a field like SEA where there are real issues at stake, that research motivations and values are a topic for reflection and debate.

Unfortunately, there is a high degree of discomfort 'baked in' to these issues, and this feeling exists well beyond the halls of academia. We posit that there is a need for SEA researchers to accept and embrace these feelings of discomfort, as doing so can help locate ourselves in relation to these issues and assess the effectiveness of our efforts (see Owen, 2008). SEA researchers are well placed to engage with many of the ongoing socio-environmental issues, as we stand on a rich history of prior knowledge on which to scaffold our understandings and inform our engagement. However, as we have developed this expertise, we have also avoided a range of complex issues that will constrain our ability to facilitate change. For example, consider the now global calls for a Green New Deal (GND) to address the mounting impacts of climate change.⁹ While the reporting and measurement technologies needed to operate multilateral financial mechanisms fit within our traditional expertise, little consideration has been given to the process by which these goals can be obtained. To develop a 'green' energy infrastructure, an immense amount of resource extraction will be needed, and it stands to reason that this will adversely impact communities in the global south. How can we help ensure a just transition towards a more sustainable future? How can the local communities that have done little to cause the problems with which we are now faced, be recognised and empowered in the long-term, while fuelling our transition as a society? In short, we see potential to leverage the privilege of our position and the knowledge of our field to overcome this discomfort and engage with issues like these *because* they are difficult and important to societies, the environment and our economies.

This invites us to critically reflect on:

- What is the intrinsic motivation of this research?
- What are the motivations and values that drive SEA researchers and research communities and what are the effects of such (various) motivations and values?
- Should the motivations that underpin SEA research be open to discussion and debate, and if so, in what forums should/could such conversations take place?
- What are the direct implications of research purpose and motivation for social and environmental justice?
- How can engagement with difficult issues empower resistance efforts and facilitate transformational change?

4.6 Interdisciplinarity

Just as issues like the climate crisis do not adhere to disciplinary boundaries for our convenience and comfort, nor should we adhere to these same conventional boundaries as researchers. In that regard, effective engagement with many of the above suggestions necessitates inter/multidisciplinary research. For example, while accounting and accountability

⁹ <https://unctad.org/en/pages/newsdetails.aspx?OriginalVersionID=2214>

research has a role to play to address the issues outlined in the SDGs, realistically, accounting is not able to save the world on its own (Deegan, 2013). More recent examples towards this potential include Bebbington and others' collaboration with the Stockholm resilience centre (Jouffray et al. 2019) and a recent paper co-written by conservationists and accountants (Feger et al. 2018).

There are several reasons behind the need for further interdisciplinarity. Given the complex and interconnected nature of sustainability issues, it is becoming increasingly clear as to the challenge of undertaking the required discussions and addressing the required tasks from a single discipline only. Likewise, these interconnections also imply that while questions and topics can obviously be approached from a narrow discipline-based scope, such research risks missing out some relevant viewpoints, which could have been taken into account should an interdisciplinary approach be taken. Further, interdisciplinary research teams, while without their own challenges, help create a basis for a more diverse discussion and hence the identification of interesting, relevant and potentially insightful research questions. At the same time, it is worth noting that interdisciplinarity is in itself a complex notion, of which accounting scholars have diverse views, as those who have taken part in conferences such as the Interdisciplinary Perspectives on Accounting Conference (IPA) or Asia-Pacific Interdisciplinary Research in Accounting Conference (APIRA) can identify. An approach might at the same time be too interdisciplinary for some and not at all interdisciplinary for others. For us, drawing on another scholarly field and bringing in such references is just a first step on the spectrum of interdisciplinarity. Much more can be done through engagement with the different ways of knowing, understanding and conversing that interdisciplinary collaboration can potentially offer.

This invites us to critically reflect on:

- What knowledge is needed to address the specific issue?
- What contributors are needed to inform this knowledge?
- Can fostering interdisciplinarity also help internationalise our research?

4.7 From Accounting to Accountability

“What does any of this have to do with accounting?” Given most of us work within accounting departments, we believe our imaginations have been limited by anticipation of this question for too long. The flow on effects of these limits maintain accountability systems that are determined largely by accounting interests, but it is here that we believe there is value in reclaiming accountability on our own terms. Recently articulated in Dillard and Vinnari (2019), a fundamental limitation in the past has been an ongoing commitment to accounting based accountability rather than accountability based accounting. Here, we must recognise the important shift that occurs in the way accountability is understood as its orientation moves away from the interests of financial capital, towards the needs of specific accountability systems. This constitutes a fundamental change in the way accountability is understood and engaged with, which we believe has immense potential for the future of SEA research.

Reconstituting accountability in this way has the potential to empower SEA research, but in doing so, it requires deeper engagement with the messy realities within which accounting technologies operate. This type of engagement touches on many of the issues that we have raised and has already been called for in prior research that seeks to infuse greater recognition of politics and political implications into SEA research (Tregidga et al., 2018 Gray and Milne, 2015).

We note with great pleasure that this is the *Social and Environmental Accountability Journal*, and the whole basis of the critical and social and environmental accounting project has been to problematize the role of accounting in society and pose alternatives. We see no reason why any of these alternatives should be subservient to mainstream accounting research and practice, in fact, we argue for quite the opposite.

This invites us to critically reflect on:

- What are the limitations of accounting thought? Can a move toward accountability overcome these?
- How can we transition our existing knowledge of systems and processes toward the development of accountability-based accounting?
- How can we develop accounting technologies that can operate within our political reality and facilitate resilient forms of accountability?
- Can these forms of accountability be developed within existing research outlets? Is there a need to broaden out the mediums through which we pursue our research?

5. Concluding remarks

Across this special issue editorial, we have tried to illuminate various issues that we believe are important to the future of SEA research. Although a focus on 2020 itself is little more than an arbitrary milestone, it takes no more than a moment of reflection on the numerous social, ecological and economic crises taking place around the world to recognise the gravity of the issues we are engaged with. Thus, as we look towards the future of SEA research, we have sought to chart a path forward that recognises the work of those that have come before us yet expresses restlessness in its desire to move beyond it. We have called for expanded critical reflection on those issues central to our expertise, while also pushing to expand beyond them. We have recognised how far we have come, and how far we have yet to go.

In advocating engagement with the complex and politically contentious realities of both society and the environment, we do not pretend to fully comprehend the impact of on-going changes, or those that have yet to happen, on our discipline, let alone our everyday lives. However, we believe that we are bound by our values as a community of SEA researchers to act. In line with our call for a more issues focused approach, we explicitly recognise the failures of a business case approach to SEA and believe it is well past time to meaningfully advance beyond the status quo (Cooper et al., 2005; Brown, 2009; Catchpole and Smyth, 2016; Brown and Tregidga, 2017). This is not to say that we should reduce the criticality of our work for expedience, but rather, that the chaos of our current socio-environmental reality is as much an

opportunity to promote progressive social change (Brown and Dillard, 2013), as it is to retreat into the malaise of the status quo (Gray and Laughlin, 2012).

Each of the papers included in this special issue represents a step towards to the future of SEA research that we have tried to articulate in our editorial introduction to this special issue of SEAJ. Be it the reflexive assessment of Moses et al. (*this issue*) to advocate for increased attention to the developing country context, the impassioned call for expanded research that recognises Indigenous Peoples in the Pacific by Finau (*this issue*), the interdisciplinary development of a more nuanced analytical lens by Quinche-Martín and Cabrera-Narváez (*this issue*), or the metaphorical realignment of SEA research by Tweedie (*this issue*) to express a multiplicity of worldviews, these contributions represent a first step towards a more just, passionate, equitable and compassionate future for SEA research. As our community moves forward, we aim to reinvigorate the convictions that enabled the materialisation of this community within an otherwise hostile discipline and call for renewed determination in our efforts to address the social, ecological and economic suffering that defines our contemporary circumstance.

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