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CSR accounting ‘new wave’ researchers: ‘step up to the plate’… or ‘stay out of the game’

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Abstract

Recent discussions at accounting conferences and workshops suggest that academics are ‘deeply divided’ on the role and purpose of corporate social responsibility (CSR) accounting. This ‘rift’ has been created by moves from mainstream accounting researchers to contribute to a body of evidence that is almost 50 years old without—many believe—being cognizant, or even respectful, of the work that has gone before. The existing work by CSR accounting scholars puts sustainability of the planet at its core, rejecting narrow or instrumental approaches to the fundamental issues; in contrast, more recent ‘capital market-based’ work takes investor-centric, or market-driven approaches to ‘sustainability’ and CSR. While there are calls for greater understanding of, and empathy for, each other’s views and perspectives, this essay identifies some particular pain-points, and calls for new wave researchers—those who recently ‘(re)discovered’ CSR accounting research—to ‘step up (to their plate)’ or simply ‘stay in their own lane (or, out of the game)’.

Keywords: corporate social responsibility (CSR); CSR accounting research; sustainability; CSEAR; bibliography; mainstream; ‘new wave’

JEL codes: M41, M14

Preface

The 2019 European Accounting Association’s Annual Congress featured a Symposium on ‘Corporate Reporting’ at which I was invited to speak on ‘*The Challenges in Corporate Reporting: The Role of Academic Evidence in CSR/Sustainability Reporting Research*.’ Whereas this presentation is what led the editors of the *Journal of Accounting and Management Systems* to kindly invite me

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to write a reflection on this topic as a contribution to the journal – and hopefully to the overall accounting academic community—I have been thinking, struggling and even writing about these matters for far longer (see Cho and Patten, 2013). Of course, the current developments in relation to the IFRS Foundation's Consultation Paper on Sustainability Reporting such as the Open Letter[2] (of which I am a signatory[3]) and its associated follow-up reflections by Laine and Michelon (2020) reinforced my interest and motivation to write this essay.

1. The 'wake-up' and '(re)discovery' of CSR accounting research by the mainstream

In his reflection on this topic, Patten (2013) provides an excellent overview of the evolution of CSR[4] accounting research in the mainstream[5] North American accounting journals over time. He explains it as three waves (and a ripple) of articles. The first wave (late 1960s to mid-1970s) featured essays exploring the expansion of the traditional role of accounting in areas such as human resource accounting (Flamholz, 1971) and measuring social effects at a broad level (Mobley, 1970), as well as just the concept of corporate social responsibility accounting (Ramanathan, 1976). The second wave (late 1970s to early 1980s) included studies of market reactions to CSR disclosure or performance (e.g., Ingram, 1978; Shane & Spicer,

[2] https://arc.eaa-online.org/blog/some-reflections-consultation-paper-sustainability-reporting-published-ifrs-foundation and supporting references can be found here: https://arc.eaa-online.org/blog/references-supporting-academic-research-stated-open-letter-ifrs-foundation.

[3] A recent study led by a Stanford University researcher (Ioannidis *et al*., 2020) provides the lists of the *most highly cited researchers in the world* for 2019 and overall career. These lists feature authors in the *top 100,000 researchers across all fields* or the *top 2% of their field/subfield* in the world (this is because in some disciplines a researcher can be in the top 100,000 overall, but not in the top 2% in that discipline). Out of the 19 signatories of the Open Letter ('professors of accounting conducting research in the field of sustainability accounting and reporting and editors of accounting journals that publish this research'), 11 are included in the list for 2019 and 6 are for overall career.

[4] 'Corporate social responsibility' accounting (and reporting), which can be alternatively called 'social and environmental'; 'sustainability'; or, more fashionably 'ESG (environmental social and governance)' accounting (and reporting). For consistency purposes, I will use 'CSR accounting' throughout this essay.

[5] "[…] "mainstream" accounting research [can be viewed as] the "functionalist" paradigm of world phenomena, supporting social order, consensus and integration (Burrell and Morgan, 1979). Mainstream research particularly promotes the status quo (Fogarty and Zimmerman, 2019) and (consciously or not) disregards "alternative paradigms and their potential to contribute new knowledge to the academic discipline" (Roberts, 2018: 72) via gatekeepers who generally seek to "stabilize and freeze research boundaries" (Gendron & Rodrigue, forthcoming). In accounting, this paradigm is illustrated mainly by positivist theory and capital market research." (Cho *et al*., 2020: 1000-1001).

1983), use or perceptions of CSR information (e.g., Buzby & Falk, 1979); and the relation between environmental performance and financial performance or CSR disclosure (e.g., Spicer, 1978; Ingram and Frazier 1980). The ripple came around the mid-1990s and lasted a few years. In contrast to the first two waves, this research focused exclusively on environmental information and disclosure. For example, Barth and McNichols (1994) and Hughes (2000) both examine whether environmental performance was captured in market valuation, while Blacconiere and Patten (1994) documented that prior environmental disclosure appeared to mitigate negative market reactions to the 1984 Union Carbide chemical leak in Bhopal, India. The last of the wave, as summarized by Patten (2013), was initiated by Simnett *et al*.'s (2009) investigation of assurance on standalone CSR reports, and reinforced by Dhaliwal *et al*.'s (2011) examination of the impact of CSR reporting on companies' cost of capital, *The Accounting Review*'s 2012 'Forum on Corporate Social Responsibility Research in Accounting' and the conference on 'Research in Corporate Accountability Reporting' held at Harvard Business School in 2013. The third wave appears to still be upon us.[6]

2. Why I'm not happy (or, why I'm angry)

As a researcher focused almost exclusively on CSR accounting issues, it might make sense for me to be happy about my area of interest again getting exposure in the mainstream North American accounting journals. Unfortunately, it does not. In fact, it makes me angry—and that is entirely due to the failure of this newest wave of CSR accounting research to recognize its roots, both with respect to the prior mainstream contributions summarized above and, perhaps even more importantly, with respect to the extensive body of CSR accounting research developed outside of those mainstream journals over the past 50 years. Relative to the second point, Patten (2020) notes that *none* of 11 CSR-themed articles published in *The Accounting Review* from 2011 through 2016 even mentions 'legitimacy theory', arguably the dominant explanation for corporate CSR disclosure choices (see the 'Disclosure' category in the Appendix). Instead, researchers from this newest wave continually adopt the very narrow view that CSR disclosure is only about informing investors, "with little or no skepticism regarding [any alternative] purpose" (Cho & Patten, 2013: 446). Given its failure to even acknowledge the possibility that CSR disclosure can be used as a legitimacy tool, and is therefore disconnected from CSR action or performance, such a perspective "can only hinder the ultimate development of better accounting and disclosure for all of the impacts of business" (Patten, 2013: 22). As

[6] For example, the 2020 *Review of Accounting Studies* (*RAST*) conference hosted by Stanford University had a "focus on financial reporting and disclosure and its relation to Environmental, Social, and Corporate Governance (ESG) and Corporate Social Responsibility (CSR)."

such, this newest wave of CSR research has the real potential of harming, rather than helping the planet (Patten, 2020).[7]

What also troubles me about this new wave of CSR researchers is that their failure to recognize the substantial body of CSR accounting preceding them appears to be a *deliberate* choice. Moser and Martin (2012) make that abundantly clear (but only in a footnote):

> Of course, there are many other earlier CSR studies published in *The Accounting Review* and in many other accounting journals. *We do not cite such papers* because this commentary is not intended to provide a review of prior CSR work, but rather to comment on how accounting researchers might consider a broader[8] perspective when studying CSR issues (Moser & Martin, 2012: 797, my emphasis).

Is it because most of this research was not published in '*their'* (mainstream) so-called 'top' journals (e.g. *Journal of Accounting and Economics*, *Journal of Accounting Research*, *The Accounting Review*), that it does not 'count'? But '*their'* gatekeeping editors and reviewers are the very ones who refused to publish most of this work back then (Cho & Patten, 2010; Roberts, 2018). Or, are there other unscholarly reasons such as "self-referential peer review echo chambers" (Unerman, 2020: 2)? More specifically, Unerman (2020) argues that such "failure to even acknowledge prior literature published outside the US seems to be a manifestation of self-referential echo chamber confirmation bias that is likely to hinder the ability of the major US journals to make a substantive contribution to rapidly developing US policy and practice on corporate social responsibility and sustainability reporting" (p. 8).[9]

Roberts (2018) laments that among other issues, this failure to recognize prior work leads to the new wave trying to "sell old wine in new bottles" (p. 74; also see Patten, 2020). Roberts (2018) also comments on Moser and Martin's deliberate ignorance

[7] While the newest wave researchers see CSR disclosure as "reducing information asymmetry" (Dhaliwal *et al*., 2011: 62) "useful" (Dhaliwal *et al*., 2012: 726), "accurate and reliable" (Ballou *et al*., 2006: 65-66), established CSR accounting researchers, in contrast, view such disclosure as "voluntary, partial, and, mostly, fairly trivial" and that "with such data, no reader could make any kind of reliable estimate of the organisation's social or environmental performance" (Gray, 2006: 803).

[8] Whereas "Moser and Martin (2012) articulate their argument for a ''broader" perspective, […] they are dismissive of extremely relevant streams of research necessary in staking out the existing boundaries in the CSR accounting research domain" (Roberts, 2018: 74).

[9] A review of CSR accounting papers *recently* published in the mainstream 'top' North American accounting journals, or presented at 'their' conferences (e.g., the 2020 *RAST* conference) confirms that the new wave researchers *continue* to ignore the prior extensive body of CSR accounting research developed over the past 50 years.

of the prior CSR accounting literature with a specific focus on the *scholars* who have been contributing to it for several decades:

> I also will mention that Moser and Martin (2012) thank several excellent scholars in their acknowledgements, but none of them has a long history of publishing CSR research. Why not ask CSR accounting scholars such as Rob Gray, Dave Owen, Jan Bebbington, Carol Adams, Lee Parker, James Guthrie, Jesse Dillard, Den Patten, Charles Cho, Craig Deegan, Michel Magnan, Denis Cormier, Roger Burritt, Jeffrey Unerman, Brendan O'Dwyer, Markus Milne, and Stefan Schaltegger to provide helpful comments? Their work collectively represents over 100,000[10] Google citations related to CSR accounting! Think about this: Imagine the *European Accounting Review* having a forum on earnings management, yet ignoring all of the earnings management scholarship produced in *CAR*, *TAR*, *JAR*, and *JAE* (Roberts, 2018: 74).[11]

Importantly, some of these scholars constitute the founders and pillars of the Centre for Social and Environmental Research (CSEAR), which is the "world-recognized, global community of scholars who engage with students, activists, practitioners, policy makers and other interested groups in order to generate and disseminate knowledge on social and environmental accounting and accountability"[12]—and with many others (including the signatories of the Open Letter) are editors, editorial board members and authors of journals that have a long history of publishing CSR accounting research such as *Accounting, Auditing & Accountability Journal*; *Accounting Forum*; *Accounting, Organizations and Society*; *Critical Perspectives on Accounting*; *Sustainability Accounting, Management and Policy Journal*; and *Social and Environmental Accountability Journal* (which is the 'house journal' of CSEAR). I wonder whether some of the new wave researchers have even heard of these

[10] The number of citations appears to be a conservative estimate as a more current and detailed analysis reveals their collective citation count to stand at over 248,000 as of December 10, 2020. Roberts (2018) himself has over 8,000 Google Scholar citations as of that date.

[11] A recent study led by a Stanford University researcher (Ioannidis *et al*., 2020) provides the lists of the *most highly cited researchers in the world* for 2019 and overall career. These lists feature authors in the *top 100,000 researchers across all fields* or the *top 2% of their field/subfield* in the world (this is because in some disciplines a researcher can be in the top 100,000 overall, but not in the top 2% in that discipline). Out of the 17 scholars cited above by Roberts (2018), 14 are included in the list for 2019 and 12 are for overall career. Whereas rankings can always be debatable, I believe that these scholars working in CSR and sustainability (in the planetary sense) accounting research have 'some kind' of legitimacy – and did their homework well and in depth. It is time for the new wave researchers to do the same.

[12] https://www.st-andrews.ac.uk/csear/about/

journals and/or CSEAR. More broadly, CSR (or social and environmental) accounting scholars—most of them being members of the CSEAR community—have been providing insights and undertaking meaningful research which aims at improving the sustainability of the planet, specifically in areas such as accounting in the Anthropocene; ecological/nature accounts; carbon accounting; sustainability reporting, disclosure, assurance and/or regulation in developed *but also* in developing/emerging countries; biodiversity accounting; water accounting; human rights and modern slavery accounting. The Appendix provides a bibliography with an indicative classification of these significant areas of CSR accounting and a non-exhaustive list of references within each category.

In addition to these major concerns, I admit that I am also very frustrated by the *instrumental attitude* of some new wave researchers. As is clearly established above, the field of CSR accounting is *not* novel and does go back several decades (Cho & Patten, 2013; Laine & Michelon, 2020; Patten, 2013; Roberts, 2018). Nonetheless, some of these researchers claim that they are the '*founders'* (!) of the CSR accounting field. At conferences I have attended recently, several colleagues regularly, and enthusiastically share their new 'interest' and 'passion' for CSR and sustainability. While this should also trigger some enthusiasm on my end, it does not. Instead, I get quickly agitated because the conversation almost exclusively focuses on "novel" databases that provide a large volume of metrics such as "CSR performance ratings" or "CSR disclosure" so that they can run more 'black box' models to examine CSR and __________ <insert earnings management; insider trading; financial performance; etc.>. These new wave researchers do not seem to care much about actual CSR or planetary sustainability issues, but rather focus on instrumentally using CSR concepts to play with new methodological techniques (in which 'CSR' is reduced to only one proxy variable, without any conceptual or theoretical thinking) and/or obtain quick publications. In the sessions where their research is presented, the debates are often limited to very narrow statistical issues and 'sensitivity' or 'robustness' tests. There is generally no *big picture* discussion on social and environmental matters, and/or implications for the sustainability of the planet. While methodological rigor is important indeed, it seems that they are simply not able, and/or willing to see the forest for the trees.[13]

[13] Even some of their methodological approaches are problematic. For example, Dhaliwal *et al*. (2011; 2012) measure 'CSR disclosure' or 'CSR information' as '1' if a firm *issues* a stand-alone CSR report, and '0' otherwise. Whereas the scope of their studies pertains to the initiation/issuance of CSR reporting, I question the meaning and depth of a 'CSR reporting' study in which the authors did not even bother reading, let alone analyzing, the content of any CSR reports from their sample firms.

3. So… 'step up to the plate'… or 'stay out of the game'

I tend to agree with Sellhorn's (2020) comment that "sustainability is too important to get divided over" – and with his concern that "accounting academia is deeply divided on this matter." The "rift going through our academic community" is worrisome indeed. Whereas Gendron and Rodrigue (forthcoming) reflect on accounting research "boundaries" and the dangers of "boundaries gatekeeping", Michelon (forthcoming) provides her own reflection on the matter and suggests "nurturing academic empathy" as a way forward to potentially reconcile, or at least understand "the other camp's" views (Sellhorn, 2020). I at least agree somewhat—but does "academic empathy" also include reading the research conducted and published by "the other camp's" colleagues, particularly by those who have been working their entire careers in a specific field, before conducting uninformed research and making baseless statements? Such behavior seems to make it very difficult to show or have academic empathy, in my view.

It is therefore highly crucial and imperative that the new wave researchers—that is, those who '(re)discovered' CSR accounting research—do their homework in order to better situate their work in the existing body of research. They need to 'step up (to their plate)'—and if they (hopefully) do, it will result in better research that will add to the collective efforts to achieve greater planetary sustainability and ultimately contribute to improving our world. Otherwise, I suggest that they simply '*stay in their own lane* (or, out of the game).'

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[14] The categories in this classification of significant areas of CSR accounting research are only *indicative*. Many papers essentially belong to multiple categories but only one category per paper was selected for practical reasons. In addition, the list of references within each category is *non-exhaustive* (there is simply no way to capture *all* of the CSR accounting papers), and these were 'restricted' to articles published in the following journals: *Accounting, Auditing & Accountability Journal*; *Accounting and Business Research*; *Accounting Forum*; *Accounting, Organizations and Society*; *Critical Perspectives on Accounting*; *European Accounting Review*; *Journal of Business Ethics*; *Sustainability Accounting, Management and Policy Journal*; *Social and Environmental Accountability Journal*; *The British Accounting Review*.

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[16] This category naturally includes papers from journals outside the accounting discipline.