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Centro de Investigación en Contabilidad Social y Medioambiental



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Intercontinental Perspectives on Social and
Environmental Accounting Research

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Questions for the symposium

- § Status of social and environmental research in Continental Europe, and particularly Spain
- § Why social and environmental research has gained different levels of acceptability in different regions?
- § From a critical and future-oriented perspective



SEA research from a critical and future-oriented perspective

§ “Current systems of accounting measurement working through financial markets ensure that the components of capitalism must pursue profit above all else (...) regardless of any other factors which are, by definition, externalities” (R.H. Gray, *Accounting, Auditing and Accountability Journal* 19 (2006) 798)

§ From a critical and future-oriented perspective SEA research should:

- enlighten on the implication of accounting in current patterns of unsustainability; and
- engage in new accounting that foster new patterns of visibility and change.



How is SEA practice?

- § Progress on triple-bottom-line reporting
- § Financial accounting: European Commission – regulation – accounting for emission rights
- § The problem of regulation
- § Divergence between what is needed and much of the current practice: management impressions, lobbying, rhetoric, cherry picking and self-reporting.



Status of SEA research (1/2)

- § Legitimate research area, but marginal
- § Mainstreaming is leading to conservatism
 - Capital market based studies /disclosure determinants
 - Managerialist studies, particularly in environmental management accounting
- § Limited number of researchers
- § Deficient publication of research
- § Institutional difficulties to affect the education sphere
- § Limited intervention in the realm of praxis and policy making, dominated (captured?) by lobbying activity and one emerging profession of CSR reporting



Status of SEA research (2/2)

- § Developing of a SEA research community to overcome the lack of academic mobility
- § CSEAR / CICSMA
- § Bi-annual workshops: Spain, Portugal, Italy.
- § Growing research activity



Reasons for SEA research acceptability

- § Changing values (internationalization) and the lack of one established mainstream
- § Political context: vigorous left
- § Academic conservatism
- § Lack of a critical mass of SEA research and SEA researchers



Summary personal view about Spain

- § By definition, SEA research is uncomfortable with mainstream accounting research
- § SEA research community
- § Importance of contextual factors for SEA research acceptability
- § Tension between marginality and mainstreaming