

SOCIAL AND ENVIRONMENTAL ACCOUNTING RESEARCH THE NORTH AMERICAN PERSPECTIVE

Presentation based on:

Cho, C.H. and Patten, D.M. Social and Environmental Accounting in North America: Who? Where? Whither? Forthcoming in *Advances in Environmental Accounting and Management*.

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OUTLINE

1) Status of SEA research in North America

* primarily based on Cho and Patten, forthcoming

* “extending” Deegan and Soltys, 2007 to the North American context

2) Other recent trends and observations

3) Future and outlook for SEA research in North America

Status of SEA Research in North America

Where does SEA currently stand as field of interest within the broader academic accounting domain in Canada and the U.S.?

à Who are the SEA researchers in North America?

à To what extent do North American-based journals publish SEA research?

Who (1)

Identification of the North American-based researchers in SEA

- **Hasselback**'s annual directory includes extensive listing of accounting faculty members from the U.S., Canada and across the globe (**Hasselback, 2006**).
- Directory also identifies each accounting faculty member's teaching and research interests.
- 26 sub-discipline choices available, one of them (coded "w" by Hasselback) is called "**social**".
- Teaching and research interests not limited to a single area, but maximum of 4 choices listed for each person.

Who (2)

- Hand-review of directory and listing of all accounting faculty members including “w” within teaching/research interests.

Results:

	Social Interest	Total Sample	Percent
Worldwide	119	8,501	1.40%

	Social Interest	Total Sample	Percent
Non-North America	76	1,960	3.88%
North America	43	6,541	0.66%*

* Difference is significant at $p < .01$, two-tailed.

Who (3)

However, the last finding is **misleading**...

Results:

	Social Interest	Total Sample	Percent
Canada	17	473	3.59%
United States	26	6,068	0.43%*

* Difference is significant at $p < .01$, two-tailed.

- Mixed picture of SEA research status on North America.
- **Canadian** results: are they encouraging?
- **U.S.** results: somewhat depressing...

Where (1)

Identification of the extent to which **North American-based accounting research journals** are publishing SEA-related research papers.

- Acknowledgement that the following 3 sub-discipline-specific journals based in North America are leaders in this regard:
 - * *Advances in Environmental Accounting and Management (AEAM)*
 - * *Advances in Public Interest Accounting (APIA)*
 - * *Critical Perspectives on Accounting (CPA)*
- Issue is to focus on the more “mainstream” accounting journals:
 - * *Contemporary Accounting Research (CAR)*
 - * *Journal of Accounting and Economics (JAE)*
 - * *Journal of Accounting Research (JAR)*
 - * *The Accounting Review (TAR)*

Where (2)

From 1995 to 2006:

- * *TAR* published 3 SEA-related papers (Hughes, 2000; Joshi et al., 2001; Clarkson et al., 2004)
- * *JAR* and *CAR* had one each: Kennedy et al. (1998) and Li et al. (1997), respectively
- * If time frame is slightly extended to 1994, *JAR* has one (Barth and McNichols, 1994) and so does *JAE* (Blacconiere and Patten, 1994).
- Each of these articles is indeed strictly related to **environmental information** and **strongly positivistic** in design.
- Still, we have only **7** publications in **4** journals over a **11-year** period!

Where (3)

- Possible explanation is that authors simply choose to **not** bother submitting to these journals or that editorial “**gatekeepers**” exclude our work regardless of quality (Deegan and Soltys, 2007).
- If this is true, we would expect to find more SEA-related research published in the “**next tier**” of accounting research journals.
- Test à hand-review of publication histories of the following **7** North American-based research journals:
 - * *Accounting Horizons (AH)*
 - * *International Journal of Accounting (IJA)*
 - * *Journal of Accounting, Auditing and Finance (JAAF)*
 - * *Journal of Accounting and Public Policy (JAPP)*
 - * *Journal of Accounting Literature (JAL)*
 - * *Review of Accounting Studies (RAS)*

Where (3)

- Exclusion (on purpose) of the more sub-discipline-specific journals:
 - * *Auditing: A Journal of Practice and Theory (AJPT)*
 - * *Behavioral Research in Accounting (BRIA)*
 - * *Journal of American Tax Association (JATA)*
 - * *Journal of Management Accounting Research (JMAR)*

Where (4)

SEA-related articles published in selected North American-based accounting research journals over the period 1988 through 2007

Journal	Number of SEA Articles
* <i>Contemporary Accounting Research</i>	1
* <i>Journal of Accounting and Economics</i>	1
* <i>Journal of Accounting Research</i>	2
* <i>The Accounting Review</i>	3

* <i>Accounting Horizons</i>	2
* <i>International Journal of Accounting</i>	7
* <i>Journal of Accounting, Auditing and Finance</i>	9
* <i>Journal of Accounting and Public Policy</i>	22
* <i>Journal of Accounting Literature</i>	1
* <i>Review of Accounting Studies</i>	0

Where (5)

- Potentially serious concern!
- SEA researchers do have places to publish: *CPA*, *AIPIA* and *AEAM* do publish large amounts of SEA research.
- Further, non-North American journals do, too:
 - * *Accounting, Auditing and Accountability Journal (AAAJ)*
 - * *Accounting Forum (AF)*
 - * *Accounting, Organizations and Society (AOS)*
 - * *British Accounting Review (BAR)*
 - * *European Accounting Review (EAR)*
 - * *Journal of Business Ethics (JBE)*
 - * *Business Strategy and the Environment (BSE)*
- Concern lies in visibility, and thus viability, within larger accounting domain.

Who Again

Only **43** North American accounting faculty members indicate in the Hasselback directory that they have interest in the **social** area

BUT...

Number of North American-based accounting faculty members **not** identifying themselves as having a “**social**” interest but publishing at least one SEA-related article over the 1988-2007 period:

Canadian Faculty Members	28
<u>United States' Faculty Members</u>	<u>133</u>
North American Total	161

Reconciling the Differences

Two possible explanations

- Not all faculty members with an interest in SEA research indicate so the directory. In fact, we know that there are North American-based accounting faculty members whole-heartedly interested in the social domain who do not have the “w” in their Hasselback (2006) listing.
- Use of the term “social”...May be some reluctance from the “alternative/critical” and “environmental” accounting researchers to embrace with the “social” thing (*the 2006-2007 Canadian Accounting Association Directory lists 64 faculty members with “environment” as research interest*).

Other recent trends and observations (1)

American Accounting Association Public Interest Section

- 2nd Mid-Year Meeting (April 2009) in Charleston, SC
- All plenary sessions and one research forum
- **15 papers presented over 5 sessions à 1 session (3 SEA papers)**
- **5 forum papers à 1 SEA paper**

Canadian Academic Accounting Association Annual Conference

- To be held June 4-7, 2009 in Montreal
- Panels, workshops, consortiums, symposiums, etc...
- 69 papers to be presented over 25 parallel sessions
- **4 SEA papers in 2 parallel sessions...**
- Theme: "Accounting for Governance and *Sustainable Development*"

Other recent trends and observations (2)

2008 North American Congress on Social and Environmental Accounting Research

- 1st CSEAR Summer School in North America!
- Held in Montreal, Canada in July 2008
- Inaugural plenary: **Rob Gray**
- 30 (SEA) papers presented over 15 parallel sessions
- Excellent financial support (**Concordia, JMSB, Research Chairs and University of Central Florida**)
- In general, quite successful...
- **53 registrants, 30 from NA universities...but only 7 from the U.S. (3 from same university and one is alumnus!).**

Coming up...

- **2nd North American CSEAR Conference at the University of Central Florida in Orlando, FLORIDA!!**
- January 4-6, 2010
- Interested?
- More details to come...

Outlook for SEA Research in North America

- Like Mathews (1997) and Deegan and Soltys (2007), major concern is the future **viability** of the SEA sub-discipline
- To attract new researchers (particularly Ph.D. students) to the fold we need **VISIBILITY**

Optimistic points:

- AAA-PI Mid-Year Meetings taking place
- Support from government for research in area (e.g., Social Sciences and Humanities Research Council, Quebec's FQRSC, etc...)
- Other CSR/Sustainability initiatives at various universities

What can we do?

- CSEAR-type conferences seem like a natural (but see U.S. representation at the 1st North American CSEAR in Montreal)
- Target more submissions to non-SEA journals?
- Pressure AAA to include SEA representatives at the annual Doctoral Consortium?
- Encourage our SEA brethren to flaunt their "W-ness"?

THANK YOU!