

A Literature Review About Sustainability Accounting

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Abstract

Purpose: The purpose of this paper is to give a brief information and review ‘Sustainability Accounting’ articles published in the period of 2000 to 2011.

Method: Articles are collected by searching main databases by abstract, keyword or article title that contain ‘Sustainability Accounting’. Analyses mainly include quantity analysis and purpose analysis. The articles are classified according to journals and years in quantity analysis. The main purposes of the articles are mentioned in the purpose analysis.

Findings and recommendations: The classifications are shown in tables and discussed. The mostly published years and journals, the mostly chosen subject area and purposes are

mentioned. It is thought that this literature review analysis will be helpful for the researchers to focus on a special subject area or purpose.

1. INTRODUCTION

The survival of the natural environment and environmental sustainability are from the most important subjects of the 21st century which are being taken into consideration globally. Jasch and Lavicka (2006, 1214) stated that sustainable development is described in three dimensions which are not separate, but strongly influence each other: social, environment and economic, which are sometimes also called People, Planet and Profit. According to Taplin et al. (2006, 359), “Sustainability accounting provides developmental opportunities, institutional learning and transformational effects on society and the environment that make it appealing for organizations to engage with”. Fraser (2011, 36) defines sustainability accounting as “the study and practice that makes visible the linkage between organizational activities and the pursuit of sustainability”. Ngwakwe (2012) stated that engagement in some sustainability initiatives in support of sustainable development has started by the accounting profession; but it looks like a weak approximation of sustainable development ideal which is caused by lack of standards, regulations and uniform sustainability accounting schemes.

The purpose of this study is to review ‘Sustainability Accounting’ articles published in the period of 2000 to 2011 according to quantity and purpose and to give information about the main subject areas.

2. METHOD

Articles are collected by searching Ebsco, Emerald Management and Science Direct databases by abstract, keyword or article title that contain ‘Sustainability Accounting’. Totally 87 articles (8, 39 and 40 articles respectively) are found. Same articles which were duplicated in different databases, counted as single. Editorials, book reviews and periodicals are excluded. So, 52 articles are analyzed according to the quantity and purposes.

2.1 Quantity Analysis

In Quantity Analysis, the number of the papers in the topic of “Sustainability Accounting” is listed according to each Journal for the concerning years. Table 1 shows the quantity analysis.

Table 1 Quantity of the Sustainability Accounting Papers

Journal Name	2003	2004	2005	2006	2007	2008	2009	2010	2011	TOTAL
Accounting, Auditing & Accountability Journal				1	1			1		3
Accounting Forum			1							1
Accounting, Organizations & Society									1	1
Business Strategy & the Environment				2						2
Critical Perspectives on Accounting		1								1
Economics & Management									1	1

Environmental Impact Assessment Review				1						1
International J. of Sustainable Develop. &									1	1
Journal of Cleaner Production				1						1
Journal of Environmental Assessment Policy &		1								1
Journal of Modern Accounting & Auditing									1	1
Journal of World Business								1		1
Leadership & Organization Development Journal									1	1
Public Money & Management						1				1
Scottish Journal of Political Economy	1									1
Sustainability Accounting, Management and Policy Journal								17	17	34
TOTAL	1	2	1	5	1	1	-	19	22	52

2.2.Purpose Analysis

It is thought that it would be a guide for the researchers who want to examine the ‘Sustainability Accounting’ articles according to a particular purpose. Classification is made according to the journals. Table 2 shows the journals, publishing years, name of the authors and purposes of the articles.

Table 2 Classification of the Articles by Purpose

Accounting, Auditing & Accountability Journal		
Year	Author	Purpose
2006	• Gray	• To examine the extent to which social, environmental and sustainability accounting and reporting (SEA) can or should contribute to shareholder value and, correspondingly, to consider the challenge that SEA can offer to the conventional views of “value” that underpin traditional financial accounting.
2007	• Adams and Larrinaga-González	• To present a case for research in ethical, social and environmental (or sustainability) accounting and accountability which engages with those organizations claiming to manage and report their sustainability performance.
2010	• Burritt and Schaltegger	• To discuss the current development of sustainability accounting research, the identification of critical and managerial paths, and to assess of the future of sustainability accounting and reporting.
Accounting Forum		
2005	• Lamberton	• To review the relatively short history of sustainability accounting theory and practice and to draw upon the structure of the financial accounting model to develop a sustainability accounting framework that aims to provide direction for future development of sustainability accounting at both conceptual and applied levels.
Accounting, Organizations & Society		
2011	• O’Dwyer et al.	• To develop a theoretical and empirical understanding of the processes through which sustainability assurance practitioners can, and do, seek to legitimize this relatively new area of practice with key audiences.
Business Strategy & the Environment		
2006	• Perrini and Tencati • Taplin et al.	• To address this need for change by presenting a relational view of the firm, based on the strategic value of the linkages with stakeholders, and its implication in terms of corporate performance evaluation and reporting systems. • To develop a sustainability accounting framework to guide organizations down the road to greater sustainability, start them thinking about the necessary issues and show them how to incorporate them in their business models.

Critical Perspectives on Accounting		
Year	Author	Purpose
2004	• <i>Ball</i>	• To explore the possibility of a 'sustainability accounting' project for the UK local government sector and to provide a test of the usefulness of the social theory mapping approach in the context of the development of the sustainability accounting project.
Economics & Management		
2011	• <i>Vavra et al.</i>	• To determine sustainable aspects of innovations for further improvement of processes within company, its competitiveness, corporate social responsibility and corporate sustainability.
Environmental Impact Assessment Review		
2006	• <i>Gale and Gale</i>	• To demonstrate that "state-of-the-industry" accounts need to be critically assessed according to a range of social impacts and costs to provide as much information as possible to a broader range of stakeholders.
International Journal of Sustainable Development & World Ecology		
2011	• Ngwakwe	• To examine and understand the influence of global sustainable development culture on the sustainability behaviour of the accounting profession and to highlight some policy implications of this influence.
Journal of Cleaner Production		
2006	• Jasch and Lavicka	• To be based on a project with the Styrian automobile cluster in Austria and selected member companies, the environmental management costs, as well as further costs for health and safety, risk management and other social issues were assessed.
Journal of Environmental Assessment Policy & Management		
2004	• Gassner and Narodslawsky	• To present a way of linking the environmental pressure related to trade, to flows of money and products between nations.
Journal of Modern Accounting & Auditing		
2011	• <i>Khan</i>	• To consider the offering of a stand-alone sustainability accounting course, offered by the accounting Faculties in Australian and American universities.
Journal of World Business		
2010	• Schaltegger and Burritt	• To focus on the role of sustainability accounting as an approach to help support management improve corporate sustainability and responsibility, to deal with interpretations and paths of sustainability accounting from a management perspective and to discuss the need for a pragmatic goal driven path to sustainability accounting.
Leadership & Organization Development Journal		
2011	• Seleshi	• To relate the ecological approach to the environmental and conservation objectives embedded in sustainability development and reporting.
Public Money & Management		
2008	• Larrinaga-González and Pérez-Chamorro	• To analyze the ways that Spanish public water companies communicate sustainability information to their stakeholders and explores whether distinctive and more progressive accountability is possible in the public sector in comparison with private sector organizations.
Scottish Journal of Political Economy		
2003	• Asheim	• To summarize assumptions made and results obtained in parts of the literature on welfare and sustainability accounting.
Sustainability Accounting, Management and Policy Journal		

2010	<ul style="list-style-type: none"> • <i>Gray</i> • <i>Guidry and Patten</i> • <i>Stohl and Stohl</i> • <i>Arunachalam and Lawrence</i> • <i>McIntosh</i> • <i>Adams</i> • <i>Young</i> 	<ul style="list-style-type: none"> • To reexamine social accounting as a problem focused, multi-disciplinary field and explores some of the possible directions the emerging field might take. • To determine whether market participants see value in the corporate choice to begin publishing a standalone sustainability report and to investigate whether differences in market reactions are associated with the quality of the sustainability report. • To explore how globalization processes have shaped the nature, scope, and time frame of considerations of social responsibility and the development of a corporate social responsibility (CSR) regime and to identify three generations of human rights' values embedded within the Universal Declaration of Human Rights and aims to argue that they inspire and influence contemporary discussions about, and practices of CSR. • To draw on recommendations of Agenda 21 and communitarian theory to examine collaboration between local district community and local authorities to formulate strategies for the sustainable development of the Taupo district. • To contribute to the rethinking what it means to be human and our relationship with the Earth. • To identify changes in regulatory requirements that will lead to improved transparency on sustainability and corporate responsibility issues and the impact this may have for stakeholders. • To raise a selection of issues and questions that have begun to face academics and business professionals in the technically complex field of greenhouse gas accounting.
Year	Author	Purpose
2010	<ul style="list-style-type: none"> • <i>Lane</i> • <i>Henriques</i> • <i>Rogers et al.</i> • <i>Murray et al.</i> • <i>Loucks et al.</i> • <i>Epstein and Yuthas</i> • <i>Okada and Mais</i> • <i>Schwering</i> 	<ul style="list-style-type: none"> • To demonstrate that spending on environmental protection will aid, rather than hamper, economic development which is itself sustainable and attempts to show that a more activist role of the governments of Asia-Pacific countries in the making and implementation of a global emissions regime is much in line with the real situation in this economically vibrant region of the world. • To discuss some of the issues in the development of ISO 26000 a new standard for social responsibility. • To study the secondary markets to understand the size of the important portion (secondary markets provide a place for unwanted items to be bought and sold, which diverts them from landfills, reducing the products' ecological impact and creating economic value) of the US economy. • To investigate the possibilities and problems for collaboration in the area of corporate social responsibility (CSR) and sustainability and to explore the nature and concept of collaboration and its forms, and critically evaluates the potential contribution a collaborative approach between agencies might offer to these agendas. • To explore how to meaningfully engage small- to medium-sized enterprises (SMEs) in strategies that improve the social and environmental sustainability of their businesses. • To thoroughly examine sources of mission diffusion and mission drift in the microfinance industry and to identify consequences of and remedies to these problems. • To gain some insight into how consumers respond to green alternatives, and examine how managers can best position their green products to maximize the premium consumers are willing to pay. • To forward a conceptual model identifying some of the key sources of judgment error in individual environmental sensemaking and to offer recommendations to mitigate some of these biasing dysfunctions and thereby improve the effectiveness of environmentally related business policy. • To survey the research methods employed in the extant environmental accounting literature, finding few experimental studies. • To report on the highlights of the UN Global Compact Leaders Summit, the Principles for Responsible Management Education Global Forum and the Globally Responsible Leadership Initiative General Assembly held in New York and Boston in June 2010 and to discuss the potential of the connections and collaborations between these organisations and others to lead to change.

	<ul style="list-style-type: none"> • <i>Alewine</i> • <i>Adams and Petrella</i> 	
2011	<ul style="list-style-type: none"> • <i>Macdonald et al.</i> • <i>Lu</i> • <i>Gomes</i> • <i>Albelda</i> • <i>Farneti and Siboni</i> • <i>Bellringer et al.</i> • <i>Miles</i> • <i>Nelson et al.</i> • <i>Mayo</i> • <i>Adams et al.</i> • <i>Forbes and McIntosh</i> • <i>Gondor and Morimoto</i> • <i>Jupesta et al.</i> • <i>Bakhtina</i> • <i>Bendell et al.</i> • <i>Cotter et al.</i> 	<ul style="list-style-type: none"> • To review a five-year multi-study research programme on the role of public dialogue in the social and cultural sustainability of biotechnology developments in New Zealand. • To investigate sulphur dioxide (SO₂) emissions trading practice in China and discusses what it might reveal about the suitability of using emissions trading to achieve carbon reductions in China. • To explain how inefficient learning rules may lead to a perception of economic and ecological realities that may be systematically distorted in the long run. • To explore the role of management accounting practices as facilitators of the environmental management. • To analyse social report guidelines and practices within Italian local governments (ILGs). • To draw on the New Zealand context to provide extensions and comparative insights to prior research that has canvassed the reasons for sustainability reporting by local governments. • To detail the research and consultation process highlighting the demand for this information, undertaken by the Global Reporting Initiative (GRI) and the International Finance Corporation. • To discuss climate change policies such as carbon taxes and emissions trading schemes which are being developed and implemented in ways which fundamentally transform the profitability of industries and businesses. • To consider the historical basis of development of corporate social responsibility and the impact of this on co-operative enterprises and member-owned businesses. • To discuss the role of business academics and business schools in the development of leaders able to respond to climate change and sustainability challenges. • To examine the uptake of corporate social responsibility (CSR) in the Asia Pacific region and to explore the extent to which countries in the region are transitioning towards a sustainable enterprise economy (SEE) and the links between the two, thereby connecting the uptake of CSR at the organisational level to the configuration and transformation of societies. • To examine the current situation of eco-labelling in Japan, and the possible roles of two connected non-governmental organizations (NGOs) – the Marine Stewardship Council (MSC) and the World Wildlife Fund (WWF) – may have in future decision making. • To focus on the design of a sustainable business model on the development of a biofuel industry in Indonesia. • To discuss technology transfer – and its role in climate change mitigation – within the United Nations framework of sustainable development. • To provide an overview and context for the emerging field of public policies for scaling voluntary standards, or private regulations, on the social and environmental performance of business and finance, to promote sustainable development; in order to stimulate more innovation and research in this field. • To explore the gaps between regulatory requirements and authoritative guidance regarding climate disclosure in Australia; reporting practices; and the demands for increased disclosure and standardization of that disclosure. • To thoroughly examine solutions to mission diffusion and mission drift in the microfinance industry.

	• <i>Epstein and Yuthas</i>	
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3.RESULTS AND CONCLUSION

As Table 1 shows, most of the publications about ‘Sustainability Accounting’ are in Sustainability Accounting, Management and Policy Journal . This journal is specialized for Sustainability Accounting and started to be published in 2010 and all articles published in 2010 and 2011 are about Sustainability Accounting. From the other journals, Accounting, Auditing & Accountability Journal and Business Strategy & the Environment have the highest number of articles about Sustainability Accounting. It is necessary to mention that most of the journals had special issues related to Sustainable Development, Social and Environmental Accounting or Environmental Management in the examined period, but our study is limited to the abstracts, keywords or articles title containing ‘Sustainability Accounting’, for that reason the articles in the special issues aren’t included in the study. Table 1 shows that, most of the ‘Sustainability Accounting’ articles are published in 2010 and 2011.

Table 2 shows that subject area and purposes of the articles are mostly about development of sustainability accounting research and its role to improve corporate sustainability, developments in social and environmental accounting, developments in corporate social responsibility and environmental management.

Ngwakwe (2012, 38) recommends that sustainability initiatives of accounting profession are required to increase the role of accounting towards sustainable development such as regulated sustainability accounting and reporting standards, integrating sustainability accounting into accountancy education and the improvement of accounting by creation of ‘engineering accounting’ equip specialist accountants with technical and scientific skills to meet rising challenges originating from climate change. Zadek (1999, 31) mentions that “the imperatives of integrating social and environmental goals and measures of performance with the ‘financials’ become the real step towards placing the process of business within the framework of sustainability. Adams et al. (2011, 169) state that there is a needed change in business education to develop personal and leadership skills and to address global problems of poverty, climate change, environmental sustainability and life style.

Ngwakwe (2011, 450) insists that “sustainability behaviour in the accounting profession is a function of global green culture and that the more society embraces profounder green values, the more accounting will transform towards sustainability values”. So the main responsibility in sustainable development starts with the people of the society.

Our study is limited with the review of the articles contains ‘Sustainability Accounting’ in abstracts, keywords or articles title. A detailed study about sustainable development and its connection with accounting profession will be helpful for sustainability accounting researchers.

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Appendix-The List of the Reviewed Articles

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