

Article review: Potential users' perceptions of general purpose water accounting reports.

Tello, E., Hazelton, J., & Cummings, L. (2016). *Accounting, Auditing & Accountability Journal*, 29(1), pp. 80–110.

Freshwater, a vital resource for livelihoods, ecosystems and development is governed and managed in various ways around the world (Dubreuil 2006; Hazelton 2013). The adaptation and application of a financial accounting model to the management of water resources in Australia has been heralded as a key contribution of the accounting (research) community in addressing complex socio-ecological issues in order to achieve optimal social, economic and environmental outcomes (Chalmers *et al* 2012). Tello, Hazelton and Cummings' paper enhances our understanding of how users perceive general purpose water accounting (GWPA) reports – accounts that are central to this water accounting system. Drawing on survey data and analysis of submissions, the findings shed light on debates around the determining of an entity to which water accounting practice relates; and the multiplicity of accountabilities associated with the management of water (Egan 2014).

The article illuminates the need for SEA scholars to critically reflect on the central elements of accounting, (such as the entity, boundaries, accountee, accountant, and accountability) and the extent to which these concepts need to be reconceptualised in relation to social and environmental outcomes. For example, the paper illuminates the tension that arises in the overlap between organisational entity with responsibility for producing a water report and water entity, such as a catchment, to which the report relates. In doing so, they draw attention to the complexity of accountings and accountabilities that emerge in sustainable development contexts (Bebbington & Larrinaga 2014; Bebbington & Thomson 2013). This article provides a good basis for future in-depth qualitative research of how water accounting practices develop and the contribute to water management outcomes. Finally, the paper illuminates the imperative for SEA scholars to reconsider the applicability of accounting practices and techniques in the market environmentalism in the water sector (Bakker 2014) and the implications of doing so, something that has long preoccupied SEA and critical accounting scholarship.

Shona Russell
University of St Andrews

References

- Bakker, K. (2014). The business of water: Market environmentalism in the water sector. *Annual Review of Environment and Resources*, 39(1), 469–494.
<http://doi.org/10.1146/annurev-environ-070312-132730>
- Bebbington, J., & Larrinaga, C. (2014). Accounting and sustainable development: An exploration. *Accounting, Organizations and Society*, 39(6), 395–413.
<http://doi.org/10.1016/j.aos.2014.01.003>
- Bebbington, J., & Thomson, I. (2013). Sustainable development, management and accounting: Boundary crossing. *Management Accounting Research*, 24(4), 277–283.
<http://doi.org/10.1016/j.mar.2013.09.002>

- Chalmers, K., Godfrey, J. M., & Lynch, B. (2012). Regulatory theory insights into the past, present and future of general purpose water accounting standard setting. *Accounting, Auditing & Accountability Journal*, 25(6), 1001–1024.
<http://doi.org/10.1108/09513571211250224>
- Dubreuil, C. (2006), “The right to water: from concept to implementation”, available at:
www.worldwatercouncil.org/fileadmin/wwc/Programs/Right_to_Water/Pdf_doct/RightToWater_FinalText_Cover.pdf (Accessed 5 May 2017).
- Egan, M. (2014). Making water count: water accountability change within an Australian university. *Accounting, Auditing & Accountability Journal*, 27(2), 259–282.
<http://doi.org/10.1108/AAAJ-07-2012-01059>
- Hazelton, J. (2013) ‘Accounting as a human right: the case of water information’, *Accounting, Auditing & Accountability Journal*, 26(2), pp. 267–311.