

**Abstracts of the Papers
Presented at the
14th Australasian Centre on Social
and Environmental Accounting
Research Conference**

A-CSEAR 2015

**Hosted by Macquarie University
Sydney, Australia**

10-11 December 2015

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Review Process

Papers submitted to this conference have been double-blind peer reviewed before final acceptance to the conference. Initially, abstracts were reviewed for relevance and accessibility and successful authors were invited to submit full papers. Many thanks to the reviewers who helped ensure the quality of all the submissions.

This Booklet of abstracts and other conference materials is provided to conference participants for use at the conference.

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Preface

The 14th Australasian Centre on Social and Environmental Accounting Research Conference (A-CSEAR 2015) is being held on 10-11 December 2015 at Macquarie University, Sydney, Australia. The Conference Chair is Dr John Dumay and the Programme Chair is Dr James Hazelton, both from Macquarie University.

ACSEAR provides an opportunity for individuals researching and working in the field of social and environmental accounting in both public and private sectors, to come together to exchange ideas and discuss current research in the field. The theme for the conference this year is 'Partnerships', reflecting the belief amongst our community that achieving progress requires partnerships of all types – between academics of different disciplines, between industry and academia, between government and stakeholders, and of course between members and professional bodies.

The keynote speakers for the conference are Charles de Villiers from Auckland University of Technology, New Zealand on the topic *Theorising the interactions among legitimacy accountability and pro-activity in the social sphere*; Helen Tregidga from Auckland University of Technology, New Zealand talking about *Corporate chameleons greenwashing and counter narratives*"; Markus J. Milne from the School of Business and Law at the University of Canterbury, New Zealand on the topic of *Crass empiricism and the social construction of corporate environmental performance* and Lee D. Parker from the School of Accounting, RMIT University, Melbourne, Australia who will address to issue of *Accounting for CSR: Re-visiting the agenda*.

ACSEAR received 60 abstract submissions. After the double-blind peer review process 21 academic research papers have been accepted for publication in these conference proceedings. These papers represent research from around the world, including Australia, Brazil, China, Fiji, Iran, Italy, Japan, New Zealand, South Africa, UK and the USA.

I wish you a most interesting conference.

Dr James Hazelton
Programme Chair
And
Dr John Dumay
Conference Chair

December 2015

Conference Committee

Executive committee

Dr John Dumay, Macquarie University, Sydney, Australia

Dr James Hazelton, Macquarie University, Sydney, Australia

Mini track chairs

Professor Markus J. Milne, School of Business and Law at the University of Canterbury, New Zealand

Dr James Hazelton, Macquarie University, Sydney Australia

Dr Dale Tweedie, Macquarie University, Sydney Australia

Scientific committee

Dr James Hazelton (Chair), Macquarie University, Sydney, Australia

Professor James Guthrie, Macquarie University, Sydney, Australia

Professor Lee Parker, RMIT University, Australia

Professor Roger Burritt, Macquarie University, Sydney, Australia

Professor Markus Milne, University of Canterbury, Australia

Professor Carol Tilt, University of South Australia, Australia

Dr John Dumay, Macquarie University, Sydney, Australia

Dr Sumit Lodhia, University of South Australia, Australia

Dr Matthew Egan, University of Sydney, Australia

Professor Jane Andrew, University of Sydney, Australia

Dr Edward Tello, Macquarie University, Sydney, Australia

Biographies

Conference Chair



Dr John Dumay is Associate Professor in Accounting at Macquarie University, Sydney. Originally a consultant he joined academia after completing his award winning PhD in 2008. John's research specialties are intellectual capital, knowledge management, non-financial reporting, management control, research methodologies and academic writing. John has published over 30 peer reviewed articles in leading academic journals. He is also on the Editorial Board of Advice for the Electronic Journal of Knowledge Management; Meditari Accountancy Research; Accounting, Auditing and Accountability Journal, and is the Australasian Editor of the Journal of Intellectual Capital.

Programme Chair



Dr James Hazelton joined Macquarie University in 2001. Prior to his academic career, James was with PricewaterhouseCoopers, where he worked in audit and risk management consulting in Sydney, London and New York. James specialises in sustainability and business ethics and has consulted, researched and taught extensively in these areas. He led a team engaged by the Australian Bureau of Meteorology to analyse the benefits of adopting national water accounting standards and was part of a team engaged by the NSW Office of Environment and Heritage to develop energy efficiency training for the accounting profession. Other research interests include the ethics of corporate political donations and incorporating contemporary ethical models into the accounting curriculum.

Keynote Speakers



Prof Markus J. Milne is Professor of Accounting in the School of Business and Law at the University of Canterbury, New Zealand. He has published over 80 papers and book chapters, and his work is widely cited in the field. His work appears Accounting Organizations & Society; Accounting, Auditing and Accountability Journal, Critical Perspectives on Accounting, Management Accounting Research, Accounting

and Business Research, Organization, Journal of Business Ethics, and Organization & Environment. He is a co-recipient of the Mary Parker Follet award for best paper AAAJ. Markus currently serves as Associate Editor of the British Accounting Review and as Accounting Editor for the Journal of Business Ethics. He has been the co-recipient of two large research grants from the Royal Society of New Zealand's Marsden Fund.



Professor Lee D Parker is a Professor in Accounting in the School of Accounting at RMIT University, Melbourne, Australia, and Visiting Professor at the University of Glasgow, Scotland. Previous academic posts include the Universities of Glasgow, Dundee, Monash, Griffith, Flinders, Adelaide, South Australia, St Andrews, and London (Royal Holloway) as well as visiting professorships in the USA, UK, Australasia, Asia and the Middle East. His research has been published in over 200 articles and books on management and accounting internationally. Professor Parker is joint founding editor of the internationally prominent ISI listed interdisciplinary research journal Accounting Auditing & Accountability Journal and serves on over 20 journal editorial boards internationally. His academic leadership roles have included President of the Academy of Accounting Historians (USA), the American Accounting Association Public Interest section and Vice-President International of the American Accounting Association. Professor Parker is a specialist qualitative, interdisciplinary researcher in Strategic Management and Corporate Governance, Accounting and Management History, Social and Environmental Accountability, Public/Nonprofit Sector and Qualitative and Historical Research Methodology.



Helen Tregidga is an Associate Professor at Auckland University of Technology. Helen's primary research area is social and environmental accounting and reporting. In particular she is interested in analysing how organisations account for social and environmental impacts and their consequences (both intended and unintended). More recently she has been investigating opportunities for, and examples of, resistance to the corporate discourse on sustainable development. Helen's work has received external funding (including a prestigious Marsden Fast Start) and earned recognition through several awards. Her work has appeared in international journals including Accounting, Organizations and Society, Accounting, Auditing and Accountability Journal, Business and Society and Organization and Environment. Helen currently serves on six editorial boards including the Social and Environmental Accountability Journal where she is co-editor of the reviews section.



Charles de Villiers research and teaching interests include Management Accounting and Sustainability Accounting. He is also a professor at the University of Pretoria, South Africa, an adjunct professor at Cape Peninsula University of Technology, an extraordinary professor at the University of the Western Cape, and a research fellow at the Centre for Sustainability Management at Leuphana University Lüneburg, Germany. Charles research explores the impact of accounting choice and focuses on sustainability and integrated reporting. He has also published and presented extensively on the choice of research topics, what constitutes a contribution to the literature, theory, methodology, and the writing of academic research. Charles more than 200 research based publications and presentations include 50+ refereed articles in journals such as Accounting, Organizations and Society; Journal of Management; Accounting, Auditing & Accountability Journal; Journal of Accounting and Public Policy; and the British Accounting Review. He publishes in both the qualitative and the quantitative research traditions and continues to develop new research project in both traditions. Charles is the editor of *Meditari Accountancy Research* and serves on several editorial boards, including Accounting, Auditing & Accountability Journal (AAAJ); Accounting and Business Research; and Sustainability Accounting, Management and Policy Journal. He is co-editor of a forthcoming AAAJ special issue on case study insights into integrated reporting implementation (submission deadline mid-2016). He is a member of the AFAANZ board, a member of the CIMA Centre of Excellence Australasia Research Panel, and a member of the CA-ANZ Academic Research Panel

Mini-track Chairs



Dr Dale Tweedie researches in two main areas: professional ethics and corporate social responsibility; and, workplace organisation and governance. Prior to joining the International Governance and Performance Research Centre (IGAP), he was a Research Associate on an Australian Research Council funded investigation of workplace organisation in Australia. He was also a researcher on a 2 year project assessing accounting education programs in light of an ethics education standard (IES4) issued by the International Federation of Accountants. Dale brings an interdisciplinary approach to research and teaching drawn from his employment and education in diverse fields. After 2 years as an accountant with PricewaterhouseCoopers, Dale completed a B.A. (Hons) with majors in Economics and Philosophy, and an M.A. (Hons) by research into the ethical and methodological dimensions of education and workplace policy. His Ph.D. assessed economic, sociological and

philosophical theories of work in light of contemporary workplace trends and he has publications in leading international journals in business ethics, the sociology of work and applied philosophy.

Colloquium Chair



Dr Stephanie Perkiss is a lecturer of accounting at Macquarie University. She joined the Department of Accounting and Corporate Governance in 2015 after completing a PhD at the University of Wollongong. Stephanie's doctoral thesis examined accountability for displacement, predominantly for environmental migrants – vulnerable individuals. She is currently involved in research projects that focus on accounting and accountability for current and future issues of displacement, including the predicted displacement caused by sea level rise. Her research approach is interdisciplinary and appeals to multiple theories and methodologies, such as sociology of worth, critical social theory, moral philosophy and an understanding of the consequences of globalisation. Stephanie's research aims to address the challenges of displacement that remain unaccounted for in traditional/modern accounting frameworks

Biographies of Authors

Kentaro Azuma is Associate Professor at Ritsumeikan University, Japan. His research interest includes social and environmental disclosure and corporate philanthropy.

Roger Burritt is Professor in Accounting and Sustainability in the Department of Accounting and Corporate Governance, in the Faculty of Business and Economics at Macquarie University, Sydney, Australia. Roger has long term research interests in environmental, social and governance aspects of companies and other organisations. His particular research interest is in environmental management accounting.

Sabrina Chong is a lecturer with the Accounting Department of Auckland University of Technology, New Zealand. Her present research focuses on the utilization of technology in voluntary corporate communications, specifically in the area of web-based social and environmental disclosures. She is also keen on the study of the sustainability of the performing arts institutions.

Katherine Christ is a Senior Research Assistant at Macquarie University and a Tutor at the University of South Australia. She recently completed her PhD which looked at environmental management accounting as a water management tool in the Australian wine industry. Her research interests include environmental accounting, water accounting, and sustainability in the global wine industry.

Pieter Conradie is the Programme Director: Integrated Reporting at the University of Pretoria, South Africa. He is a chartered accountant by training and he recently completed his Masters in the field of Responsible Leadership. He previously worked as a teacher, accountant, auditor and management consultant a variety of Public and Private sector organisations.

Gabriel Donleavy is Professor of Accounting at the University of New England. He teaches and writes about Accounting Theory. He is developing a general theory of accounting and mainly publishes critical perspective pieces. His accounting PhD from Glasgow was on cash flow statements which he still researches with colleagues from around the world.

Matthew Egan is a Senior Lecturer in the Discipline of Accounting at the University of Sydney. His research interests includes the emergence of organisational strategies focused on 'sustainability' and understanding how that impacts on management practice, accounting routines, and other organisational behaviours.

Bilal Farooq teaches professional accounting students in a range of subjects from auditing to corporate governance. He has a Masters in International Business from Monash University and currently he is in the final year of a PhD (in Accounting) from the University of Waikato, New Zealand. His research focuses on sustainability reporting and sustainability assurance.

James Guthrie is a professor at Macquarie University and a fractional Professor at Bologna University. His research and teaching interests include public sector accounting, social and environmental reporting and auditing, and intellectual capital and non-financial reporting. James has published widely in international journals and is the co-editor of Accounting, Auditing and Accountability Journal.

Shamima Haque is a Lecturer in the School of Accountancy, Queensland University of Technology, Brisbane, Australia. Her area of research is corporate social and environmental accounting and accountability with a particular focus on climate-change, corporate corruption and human rights issues.

Dushy Hewawithana is a current PhD student at the Department of Accounting and Corporate Governance, Macquarie University, Sydney, Australia. She is also an Accounting Academic at Swinburne University, Melbourne, Australia.

Sadako Inoue is from the University of Marketing and Distribution Sciences, Kobe, Japan.

Azizul Islam is Associate Professor of Accounting at Queensland University of Technology, Brisbane, Australia. He is a member of CPA Australia. He has more than 15 years of teaching experience in Accounting in different universities. Dr Islam's research interests include social and environmental disclosure and accountability.

Jayanthi Kumarasiri is a Lecturer in the Department of Accounting, Economics and Finance of the Faculty of Business and Law, Swinburne University of Technology, Melbourne, Australia. Her primary research interests are climate change issues as they affect business and management accounting. She teaches financial and management accounting at both undergraduate and postgraduate levels.

Shane Leong received his PhD from Macquarie University in 2013. He is currently working as a research assistant with Macquarie University's Department of Accounting and Corporate Governance.

Zhongtian Li currently is a Master student in the school of accountancy, QUT Business School, and his supervisors are Shamima Haque and Ellie Chapple. His Master thesis is about labour practice disclosure in China, with a focus on firms in electronic manufacturing services industry.

Takehiro Metoki is an Associate Professor at Musashi University, Tokyo, and a research fellow at Waseda University, Tokyo. His primary research theme is the design and use of performance management systems in nonprofit organization. He is currently involved in the research project in Japan Accounting Association "the impact of Integrated Report to management accounting research".

Parvez Mia has a PhD in Accounting at Macquarie University, Sydney (Feb 2012 to Feb 2018). Parvez also has a MPhil in Accounting from UNSW, Canberra and a M.Com in Accounting from Macquarie University, Sydney, Bachelor in Accounting from Multimedia University, Cyberjaya, Malaysia.

Simon Morris is currently at Charles Darwin University, Darwin, Australia. MBA, Fellow of Chartered Accountants Australia and New Zealand, Associate Fellow of

the Australian Institute of Management, Cert IV Celebrancy, Cert IV TAA. Simon has been teaching professional and academic accountancy students since he qualified as a CA in 1975. Running a short course for KPMG's Lusaka office in 1984 was a life changing experience convincing him that skills transfer in developing countries can bring empowerment.

Venkat Narayanan is a lecturer at RMIT University, Melbourne. Main research interests are in the management accounting and social and environmental accounting, and accounting education. Current projects include the role of accounting in organisational change towards sustainability; a better understanding of the business case for sustainability; and sociologically informing accounting education.

Akira Omori is a professor of accounting at Yokohama National University, Yokohama, and a research fellow at Chuo University, Tokyo. His research interests include sustainability accounting in both private and public sector organization, natural resource accounting and national accounting for the environment.

Wei Qian is a senior lecturer in accounting at the School of Commerce, University of South Australia. She is an active member of the Centre of Accounting, Governance and Sustainability and has been researching in the area of sustainability accounting and reporting for over a decade.

Kathyayini Rao is a post graduate research student at Flinders University (Business School), Adelaide, Australia. Her research interests are Corporate Governance and Corporate Social Responsibility Reporting.

Federica Ricceri is Associate Professor of Accounting at the University of Padua. Her research and teaching interests include sustainability reporting, strategic performance measurement, management and financial accounting, and the strategic management of knowledge resources. She has published several articles in both international and national refereed and professional journals and chapters in national and international books.

Nacanieli Rika teaches financial accounting and accounting theory at the University of the South Pacific (USP) in Suva, Fiji. His current research projects examine interactions between: corporate governance and CSR; and financial literacy and household accounting. His other research interests include: accountability and public sector auditing.

Bronwyn Rossingh is a Community Engagement Leader with the Charles Darwin University. She has managed many projects relating to financial literacy, youth leadership, culture, accountability and governance. Bronwyn is a Fellow of CPA Australia, assistant editor for the Evaluation Journal of Australasia and reviewer for the Alter Native- International Journal of Indigenous Peoples.

Prakash Sethi is University Distinguished Professor of Management, Zicklin School of Business, Baruch College, City University of New York. His areas of research include corporate strategy, international business, globalization, CSR, business ethics, and international codes of conduct. He has published 25 books and over 130 articles in professional and academic journals.

Juergen Seufert Prior to joining Nottingham University Business School (NUBS) China, Juergen studied for a PhD from the University of Wollongong, Australia. His thesis stresses on Qantas' Marginal Abatement Cost Curve in the context of late capitalism and climate change. His research is multi-disciplinary ranging from environmental efficiency in economics to environmental management accounting, to environmental policy analysis, to critical theory in accounting. His work in environmental management accounting focuses particular on the Marginal Abatement Cost Curve as investment tool for companies to save CO2 and costs.

Umesh Sharma is a Senior Lecturer at the University of Waikato. His research interests include sustainability accounting, new public management, institutional theory, management accounting, and accounting education. He holds a BAs and MA (Accounting) from the University of the South Pacific (Fiji), and a PhD from the University of Waikato.

Hui Situ is a PhD candidate at Flinders Business School, Adelaide, Australia. Her research focuses on the motivations behind the increasing trend of corporate environmental disclosure in China. This paper reports on preliminary findings of her doctoral research project.

Sunny Sun (Phd, City University of Hong Kong) is an Assistant Professor at Hong Kong Polytechnic University. She has taught widely in different subjects in accounting. She has also published in internationally recognized journals such as Accounting Review and Journal of Accounting, Auditing and Finance.

Edward Tello graduated from his PhD at Macquarie University in 2013. Prior to commencing his PhD, Edward obtained a Master of Commerce degree (2007) and a Master of International Business (2006), both at Macquarie University. He also holds a Bachelors degree in Economics from 'Universidad Nacional Federico Villar-

real' (Peru). Edward's main area of research is Water Accounting and Water Management. Edward's research interests also include Social and Environmental Accounting, Sustainability, Business Ethics and Management Accounting.

Carol Tilt is Professor of Accounting at University of South Australia (Business School), Adelaide, Australia. Her research is mainly in the area of Social and Environmental Responsibility and Reporting.

Barbara de Lima Voss is a doctoral student of accounting at the School of Economics, Business and Accounting, University of Sao Paulo, Brazil. In 2014, she was a visiting researcher at the University of Canberra. Her research topics are social and environmental accounting, discourse theory and post-structuralism. She has experience as accountant and tutor.

Hafij Ullah has been a Ph.D. student in the Department of Accounting and Corporate Governance at Macquarie University since April 2014. Before this, Hafij has completed Master of Philosophy from the University of Chittagong, Bangladesh. Hafij has been a faculty member in the Department of Business Administration, International Islamic University Chittagong, Bangladesh since March 2006. His research interests include environmental accounting and accountability, corporate social responsibility, conventional and Islamic accounting and disclosures, Islamic banking and Shari`ah compliance.

Mohsen Varsei is a Lecturer in Operations and Logistics at the Australian Institute of Business. His research focuses on the nexus of supply chain management and sustainability. He has received a number of awards and recognitions including the 2014's Outstanding Paper Award from the Supply Chain Management: An International Journal (Emerald).

Gillian Vesty is a Senior Lecturer in the School of Accounting, RMIT University, Melbourne, Australia. With a particular focus on management accounting and performance measurement, Gillian's research approach is largely qualitative in nature, underpinned by the sociology of accounting. As a result of CPA Australia funded survey and case research, Gillian's recent publications include sustainability capital investment appraisal.

Syeliya Md Zaini is a lecturer at the UniKL Business School, University of Kuala Lumpur (UniKL), Malaysia, and is also currently pursuing a full time PhD at the University of Waikato, New Zealand. Her research interests are in the area of disclosure reporting and governance system in the private sector. Her current re-

search focuses on corporate reporting by listed family-controlled companies in Malaysia.

Double-Edge of Corporate Legitimizing Disclosure Reactions of Tokyo Electric Power Company (TEPCO) to the Fukushima Nuclear Accident

Kentaro Azuma¹ and Azizul Islam²

¹Faculty of Business Administration, Ritsumeikan University, Japan

²School of Accountancy, Queensland University of Technology, Australia

Abstract: Legitimacy theory predicts that companies increase legitimating disclosure subsequent to legitimacy threats and this prediction has been supported in previous empirical studies. On the other hand, legitimacy is proposed to be double-edged that legitimation by illegitimate companies would produce negative “countereffects”. Double-edged nature of legitimation suggests that a company could rather refrain from legitimating activities to avoid such countereffects when critical legitimacy threat is present. This study aims to address this issue by investigating disclosure reactions of Japanese nuclear power companies subsequent to the Fukushima Nuclear Accident 2011. The results of content analysis demonstrate that the managements became cautious about releasing legitimating disclosure with regard to global warming after the accident.

Keywords: Legitimacy theory, disclosure reaction, nuclear industry, global warming

Labour as Capital: A small step to salience?

Gabriel Donleavy

University of New England, Armidale, Australia

Abstract: The research question is what so far is the visible impact of <IR> on accounting for labour. The paper discusses the reasonableness of expecting integrated reporting to affect the severity of conflicts of interest between labour and capital. Barriers to human resource accounting have been the unreliability and subjectivity of HR valuation models and the fact that the ownership of labour, or of labour capacity, is with the employee not with the employer. The paper considers the applicability of the doctrine of economic substance over legal form. The numeraire objection to some form of HRA for human capital is met by <IR> as a firmly espoused principle that not all capitals can be monetised or even quantified at all. The paper describes what is in the most thoughtful or expansive examples of accounting for human capital in integrated reports so far, with special refer-

ence to the issue of how much impact on the salience of labour integrated reporting has had in examples accessed through the principal <IR> related websites. The conclusion is that <IR> is making some difference in this space, but it is unsurprisingly within the existing investor centred and hierarchical framework of mainstream accounting practise, but could be a small step to employee salience over time.

Keywords: Human capital, accounting for labour, capitalisation

Digital Financial Services and Household Accounting in Rural Fiji

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¹University of the South Pacific, Suva, Fiji

²The Reserve Bank of Fiji

Abstract: A major priority of the Reserve Bank of Fiji (RBF) is to increase financial inclusion of rural peoples – i.e. provide rural dwellers with improved access to financial services. This issue is important because rural Fijians, who account for 49.2% of Fiji's population, rely significantly on remittances from family and relatives working in urban areas or foreign countries. Indeed, these remittances may be the only source of income for some rural dwellers. Improving financial inclusion can reduce poverty and improve social welfare. While much has been written on financial inclusion in developed countries, scant literature exists regarding the success and efficacy of financial inclusion strategies in Pacific Islands Countries. This study contributes to the limited but growing literature on financial inclusion in the Pacific by examining rural dwellers' perceptions of rural banking and Digital Financial Services in Fiji and identifying factors which enhance or impeded their uptake of these services. It will also examine how these services complement or substitute household accounting systems. The first stage of the study involved interviews with the Central Bank, Mobile Network Operators, Commercial Banks and other stakeholders. The second stage involves a survey and subsequent follow-up interviews in rural areas of Vanua Levu. The findings may assist commercial banks and MNOs in designing DFS that better meet the needs of those living on Fiji's outer margins. They may also inform government and the regulators on potential revisions to regulatory mechanisms for financial inclusion.

Keywords: Digital financial services, Financial Inclusion, Fiji, Rural and remote areas

Social Report Disclosures: A Study of the Level of Performance Indicators over Time

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²Macquarie University, Sydney, Australia

Abstract: Previous disclosure studies of social and environmental reporting have tended to focus on the frame work or guidelines being used or the quantity of disclosure. However, few studies have examined the level of performance indicators disclosed. The paper aims to answer the following research question: what is the level of disclosure of GRI performance indicators used and how has the disclosure changed over time? The purpose is to explore aspects of the development of social and environmental reporting in one of the largest Italian banks, considering its level of performance indicator disclosure and the changes over time in performance indicator disclosure. Content analysis is applied to the six social reports. The coding instrument covers seven categories, highlighting their level of disclosure. For the analysis, the performance indicators have been also subdivided into five groups, and a measure of the level of disclosure constructed. This study illustrates that in the six-year period studied several changes in social reports are highlighted. The first major finding is that the number of performance indicators disclosed increases over time. We conclude that the bank has engaged in a process of continuing development in the information content of the social report performance indicator.

Keywords: Social Report Disclosures, social and environmental

International aid NFPs and Their Anti-Corruption Disclosure Practices: Evidence from Australia

Muhammad Azizul Islam¹, Shamima Haque¹ and David Gilchrist²

¹Queensland University of Technology, Brisbane, Australia

²Curtin University, Perth, Australia

Abstract: By focusing on major Australian aid not-for-profits (NFPs) organizations, this study has found that the NFPs' public disclosures lack appropriate coverage relating to anti-corruption measures. This is likely due to the failure of the NFP regulatory bodies to provide adequate oversight by disseminating mandatory reporting standards for the sector. The finding reminds us that we might experience

similar problems to those in UK based NFPs in terms of addressing anti-corruption issues. The key lesson is that there is a need for significant improvement in the anti-corruption disclosure practices within the NFPs sector.

Keywords: Not-for-profits; corruption; disclosure; regulation

Stakeholder Pressure on Carbon Emissions: Strategies and the use of Management Accounting

Jayanthi Kumarasiri

Swinburne University of Technology, Australia

Abstract: The use of management accounting practices in mitigating companies' carbon emissions and related risks could be a powerful tool in managing climate change issues. Prior research finds corporate environmental behaviour to be a function of stakeholder pressure, which makes a significant impact on organisational strategies and internal management practices relating to environmental issues. This study utilised Freeman's (1984) propositions on stakeholder management and corporate strategies in attempting to comprehend the relationship among stakeholder pressure, companies' climate change risk management strategies and management accounting practices. The interview evidence provided by 39 managers provided evidence that companies used different strategies in accordance with relative cooperative potential and the relative competitive threats posed by stakeholders in managing carbon emissions issues. This investigation provides insights into how stakeholder pressure on climate change issues influences companies' climate change strategies and, in consequence, the use of management accounting practices.

Keywords: climate change; carbon emissions; management accounting; stakeholder pressure; strategies

Linguistic Hedging in Corporate Social Responsibility Reports: Evidence from Foxconn

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Abstract: This paper is devoted to test the relevancy of hedging (a linguistic phenomenon) to corporate social disclosure. The analysed materials are the corpo-

rate social responsibility (CSR) reports disclosed by Foxconn. The study then used legitimacy theory to interpret the changes in linguistic hedging identified in CSR reports. The overall results are mixed, suggesting that more studies on linguistic hedging and preparation of social responsibility reports are needed.

Keywords: corporate social disclosure, hedging, labour practice.

Market Reactions to Carbon-Price Legislation in Australia

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Abstract: This paper examines the financial market reactions related to the key events leading to the passage of Australia's carbon-price (i.e. tax) legislation. Using the return of the largest listed firms in Australia and the return on foreign markets as proxies for investor expectations, we document strong and consistent evidence of an overall negative market reaction. However, firms that are able to pass on compliance costs can avoid such impact. In addition, although heavy carbon polluters are penalized, there is weak evidence that investors have started to reward the firms in the clean-energy business. Finally, we find little support for the concern that the legislation will make Australian firms globally uncompetitive. Although the carbon price or tax has been introduced in many jurisdictions, little is known about its impact on capital markets. Our study fills this gap and finds that firms need more proactive strategies to tackle the challenges that will arise from forthcoming and inevitably more stringent climate-change regulations.

Keywords: climate change, carbon price, capital market reaction

Voluntary Disclosure of Negative Information in Integrated Reports Issued by Japanese Companies

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Abstract: Japanese companies have increasingly published integrated reports following the release of International Integrated Reporting Council (IIRC) reports in 2011 and 2013. IIRC (2013a) states that the integrated reporting framework requires companies to disclose information that contributes to “value creation” and defines this term to include both positive and negative aspects of corporate value. It is therefore understood that corporate activities or incidents relating to negative value creation should be explained in the company’s integrated report. As such, companies publishing an integrated report that combines sustainability report with an annual report might be reluctant to disclose negative information because negative information, in general, would not be expected to create positive value for the company. This study clarified the present state of disclosure of negative information in integrated reports. Specifically, we qualitatively analyzed the content of 29 integrated reports issued by Japanese companies. The companies involved had published integrated reports by the end of December 2014 and were chosen because they integrated a sustainability report with an annual report and no longer published a sustainability report after issuing an integrate report. Analysis revealed that the volume of negative information disclosed in integrated reports tended to be less than that in sustainability reports published in the previous year. In line with this result, it is suggested that companies actively disclose negative information because this information might affect corporate value. Furthermore, it is suggested that companies that do not disclose negative information actively do not explain their value creation processes transparently. These companies might consider the publication of an integrate report as an opportunity to reduce their communication expenses.

Keywords: Integrated report, Negative information, Sustainability report, Japanese companies, Legitimacy

The Impact of Legislative Events on Corporate Greenhouse Gas Disclosure Practices in Australia From 2006-2013

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Abstract: This study investigates the impact of the two Australian environment-related legislations namely, the National Greenhouse and Energy Reporting (NGER) Act 2007 and the Clean Energy Act 2011 on corporate greenhouse gas (GHG) disclosure practices. This is a longitudinal study involving the analyses of corporate annual reports for the years 2006 to 2013. Content analysis technique has been used to identify and locate GHG-related disclosures in the corporate annual reports and legitimacy theory has been adopted to analyse the corporate motives for discretionary GHG disclosures. Statistical techniques have been employed to assess significance of the level of GHG disclosures before and after the NGER and the Clean Energy legislations. The paper provides empirical evidence that there is a significant increase in the volume of GHG-related disclosures following the enactment of the both of the legislations. This study also finds that GHG-specific information has become more prominent and occupies greater overall proportion of the reported environmental information of the sampled companies between 2006 and 2013. Findings of this study enriches the legitimacy theory through providing empirical evidence that companies will attempt to legitimise their activities through increasing their discretionary environmental disclosures when they are compelled to respond to the environmental regulations introduced by governments. Although the Clean Energy Act was subsequently repealed in Australia in July 2014, the empirical evidence provided in the study supports the claim that government regulations via environmental legislations are effective in influencing corporate environmental related disclosure behaviours positively. This is a seminal study that has investigated the direct impact of legislations on corporate GHG-related discretionary disclosure practices. Hence, the study contributes to the limited but growing literature on carbon emission reporting.

Keywords: Environmental disclosure, greenhouse gas disclosure, voluntary disclosure, legitimacy theory

Understanding Environmental Disclosure through the lens of Stakeholder Salience: an Exploratory case study in China

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Abstract: The increase of corporate social and environmental disclosures has been phenomenal in the past decade, particularly in developing countries recently. This rapid increase has been viewed as a practical response to stakeholder demand and pressure within and outside the boundaries of business operations. While the empirical research of corporate disclosure practice in developing countries is of significant growth, questions such as how business uses reporting to manage stakeholder relationships and balance stakeholder interest and power in a particular institutional context of developing countries remain unanswered. The focus of this study is on China, a country that is experiencing the largest transformation and growth in corporate social and environmental reporting. Based on Mitchell et al.'s (1997) stakeholder salience theory, this study explores the role of stakeholder salience and the dynamics of such salience in the decision of environmental disclosure in a large leading mining company in China. The preliminary results reveal that environmental reports are responses to the demand of stakeholders in a salience hierarchy and these responses have increased and reinforced rather than reduced the power difference between stakeholders, especially between definitive (e.g. regulatory agencies, creditors) and expectant/latent stakeholders (e.g. community, employee and the public). However, when there is a real environmental issue of concern, the media as a less salient stakeholder is likely to change the entire paradigm of stakeholder relationship and power difference.

Keywords: Environmental disclosure, stakeholder theory, stakeholder salience, China

Board Diversity and CSR Reporting: Australian Evidence

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Abstract: The paper aims to examine the relationship between corporate governance, in particular board diversity, and Corporate Social Responsibility (CSR) reporting among the top 150 Australian companies over a three year period. The quantitative analysis involving a longitudinal study is used where content analysis is undertaken to analyse the extent of CSR disclosures in annual reports. Regression analysis using panel data is used in order to analyse the potential association between CSR disclosure and five important board diversity measures, specifically independence, tenure, gender, multiple directorships and an overall diversity measure. The results based on the regression analysis reveal that three of the board diversity attributes (gender, tenure and multiple directorships) and the overall diversity measure have the potential to influence CSR reporting. The relationship between independent/non-executive directors and CSR disclosure however is not clear. In addition three of the control variables (firm size, Industry and CEO duality) are found to have some influence on CSR disclosure whereas board size and profitability are found to be insignificant. The results also indicate the existence of some possible interaction effects between gender and multiple directorships. The findings are limited to the Australian context and to Australian publicly listed companies from 2009-2011. The study has implications for companies, policy makers and for the professional development needs of board members. Moreover, given there is such limited research linking board diversity and CSR disclosure, the results of this study provide scope for further research.

Keywords: Board diversity, Corporate Social Responsibility (CSR), CSR reporting, CSR disclosure, Gender diversity, Australia

Transitioning towards Sustainability-Based Management Control Systems: A Framework for Analyzing Integrated Thinking

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Abstract: Recently, the move to integrated reporting (IR) has resulted in a focus on sustainability-related capitals in corporate value creation. An important part of IR is the business model built on managerial ability to integrate the multiple, and sometimes competing, capitals into one report. Integrated thinking is a leadership quality and overall proxy for the quality of management, particularly for sustainable business (Churet & Eccles 2014). This paper draws on integrated thinking themes to investigate the extent to which integrated thinking is permeating business practices and external disclosures. In this study, a content analysis of qualitative data from an IR pilot company, *bankmecu*, found that sustainability was an important part of art of *bankmecu's* philosophy and organizational processes. This was examined through the devolution of sustainability into formal and informal controls and confirmed with interviews with senior management. This framework contributes to the limited literature and invites discussion on what integrated thinking means for the management of sustainability in accounting practice.

Keywords: integrated thinking, management control system, integrated reporting, sustainability

Legitimacy Versus Inequity of Accounting Language in Indigenous Contexts: Exploring the Intent of Language

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Abstract: This paper provides evidence of inequities for Indigenous peoples in Australia arising from governments' tools and technologies in the form of accounting and accountability language and concepts. Language and concepts used by government in funding documentation have strong proscriptive tones of regulation, rather than emphasising support and partnership towards healthy and sustainable communities. This investigation was part of a broader qualitative study that provides insights into the cultural differences that prevent government funding from achieving legitimacy in remote Aboriginal com-

munities.– An intensive text analysis of government funded programs and related documentation was undertaken utilising a qualitative analysis tool. This mode of analysis enabled an understanding of the intent and focus of the documentation. The underlying intent behind the use of such documentation becomes evident and manifests itself in a language style that prescribes a regulative-based accountability. Indigenous people are faced with a daunting challenge of coming to terms with heavily Westernised and institutionalised fields such as accounting. Findings demonstrate the utilisation of accounting jargon, practices and accountability expectations that restrict and limit Indigenous people. The study examined funding documentation pertaining to ten funding programs only. These programs target Aboriginal and Torres Strait Islander peoples, groups, organisations and communities. To a small degree the findings from this research created changes to government funding documentation for specific art and culture related funding programs in the Northern Territory of Australia.– The analysis of government funding documentation allows for a further dimension of understanding of accountability and government’s acting at a distance to impose its standards of practice. This is compared to and contrasted with the derived notions of accountability from an Aboriginal perspective. This type of examination is a first in the field of accounting and accountability in Australia for programs intended for Aboriginal communities and organisations.

Keywords – Accounting language, Indigenous accountability, symbolic violence

CSR Monitor – A Novel Instrument for Evaluating the Quality of CSR Reports

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Abstract: Publication of corporate social responsibility (CSR) reports by large corporations from around the world has witnessed explosive growth over the last few years. Corporations have used these reports to disseminate information for the impact of their normal business practices on larger public concerns dealing with issues of economic, socio-political, and governance (ESG). The voluntary nature of CSR reports, and their lack of standardization, allow companies to present a positive picture of ESG issues pertaining to the company’s operations. Conversely, these factors also raise the bar with regard to the quality and accuracy of CSR reports among the report’s intended audiences. To date, two independent external organizations, ISO 26000 and Global Reporting Indicative (GRI), provide a pro-

cess-oriented approach toward standardization of CSR reports' content. However, they do not provide any independent external evaluation system to ensure their effective implementation by the companies. Our paper describes a new analytical framework called the CSR-Sustainability Monitor[®], which attempts to achieve the afore-mentioned twin objectives, i.e., contextual standardization and quality assurance. This system does not *a priori* set independent criteria for content classification and evaluation. Instead, it creates objective measures to analyze content and rank reports in a manner that allows for comparisons of an individual report with any other report or group of reports of an industry, region or any other aggregation criteria.

Keywords: Corporate Social Responsibility Reports (CSR); Environmental, Social, and Governance (ESG) Issues; ISO 26000; Global Reporting Initiative (GRI); CSR-S Monitor

Alerting Corporate Leaders the need for Ethical Deliberation and Sustainability

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Abstract: In order to categorise business as “good” one must choose what characterises “Good Business”. Some argue that any profitable business is good business, but profitable business sometimes creates social and environmental problems. Anyone can list what good business characteristics are, but the list will not be acceptable to everyone. We argue that, over the past sixty years, many business students and managers have been prepared to accept unquestioningly what they are told good business characteristics are, without relating those characteristics to societal and environmental wellbeing. Some decision makers have been persuaded that ethical norms associated with good living are not relevant to business decisions, except when imposed by law. Business has created many problems in society. The Ancient Greeks chose to think carefully about the characteristics that should be encouraged in society. The results were sometimes questionable: women were not given a voice in societal decisions; the owning of slaves was acceptable. Nevertheless the decision makers of the time were required to build ethical arguments in to their decision making. In recent times business leaders have obtained huge power in society, but they have been excused building ethical considerations in to their decision models. Consequently our world is in jeopardy. Unless we build ethical considerations in to our deliberations, the world as we know it may collapse due to failures in the ecosystems, or rebellion

from the huge number of intolerably poor people. We don't believe it is possible to instruct future managers how to make correct ethical decisions, but we encourage them not to accept any extant decision model unquestioningly. Managers must install ethical considerations of their own choosing in to their decision models. Those responsible for management education must help future managers recognise the need for self-constructed ethical decision models in society.

Keywords: sustainability, ethics, business, modernity, neoclassical economics, accounting education

Corporate Environmental Reporting (CER) in China: A Stakeholder Perspective

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Abstract: While studies have found that the trend of Chinese CER is increasing, motivations behind the increasing trend of CER in China are still under-investigated. This study attempts to fill this gap by exploring the motivations of Chinese CER from a stakeholder perspective. Particular attention is paid to the Chinese government and the West as the two major stakeholders. Panel data (Annual reports and CSR reports of the same SSE 180 companies for the period 2007 – 2011) are used to test the influences of the State and the West on Chinese CER over time. A descriptive and comparative analysis showing trends and associations is undertaken. In addition, Probit regression is run to test the influence of the Chinese government on the Chinese companies' CER decisions. The findings show that the Chinese government is still a very important facilitator of CER, and the role of Chinese government in influencing CER is multiple. However, along with the fact that the Chinese market is becoming more and more open, the West appears to be another important stakeholder. This suggests that western influence, such as registering with the GRI, could promote more Chinese CER.

Keywords: Environmental reporting, china, state-owned enterprise, western influence, stakeholder theory

Airline Constructions of Social and Environmental Accounting in Brazil

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Abstract: As an emerging economy (and BRICS nation), economic development is crucial to Brazil, and consequently, it measures economic growth as a measure of success. However, advanced technologies such as sustainability, raise significant challenges to Brazil threatening the hegemony of economic growth. Consequently, this results in a contested discourse concerning sustainability and this paper understands the discursive constructions of social and environmental accounting [SEA] in Brazil by examining the interrelationship between extant academic research and sustainability disclosures by an airline company in Brazil (TAM) due to the contested disclosures of its industry. A post-structural, discourse theory-informed approach provides a framework to analyse five years of the SEA disclosures of TAM. In particular, we focus on identifying the hegemonic and rhetorical devices employed in SEA disclosures by the company. The construction of SEA focuses narrowly on financial benefits of disclosures, principally to the company, rather than engage in unpacking the complexity of sustainability. However, we argued that this reflects the Brazilian SEA academy, as the complexity of sustainability is largely ignored, with little questioning of what is signified by sustainability or SEA. Thus, we argue that the focus of the Brazilian academy, which tends to pertain to the measurement of sustainability, legitimates the disclosures of organisations like TAM. That is, the focus on measurements ignores or avoids critical questions concerning the social, cultural and political implications of SEA, sustainability, and limitations of measurement. The consequent impact is the reification of the measurement of something called ‘sustainability’, but this focuses little on the purpose of such measurement, reifying liberal economic conceptions of value at the expense of broader social, cultural and political interests. We present three main contributions: First, it develops limited critical research on sustainability in the Brazilian context; secondly, it examines the hegemonic relationship between the academic community and corporate disclosure in relation to SEA, and finally, it examines the clash, in the emerging economy context, of the discourses of development and sustainability. The purpose of this intervention is to deconstruct existing SEA and sustainability discourses in Brazil, with a focus on empow-

erment, to engender substantive social, cultural and political engagement in understanding sustainability.

Keywords: Social and environmental accounting; Sustainability; Post-structuralism; Discourse theory; Hegemony; Political Philosophy.

Corporate Social Responsibility Disclosure: A Reflection of a Pilot Study Analysis in Malaysia

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Abstract: Purpose: The purpose of this paper is to illustrate the nature and extent of voluntary corporate social responsibility (CSR) disclosure in ten Malaysian listed companies. The application of self-constructed disclosure index to an exemplar organisations identifies the level of voluntary CSR disclosure perceived, and the pattern of the information provided. The paper aims to establish whether the CSR disclosures made by the exemplar are meeting with the stakeholders' perspective. Design/methodological approach: This paper is developed within a voluntary disclosure framework established through a Delphi technique approach, and employed a detailed content analysis of the CSR disclosures contained in the annual reports of ten listed companies in Malaysia. Using the framework developed in this paper, the CSR disclosures related text units were identified and allocated to three (3) main categories, social, environmental and employee, and then 16 sub-categories. The CSR disclosure of the sample are compared with forty participants' respond in a Delphi process conducted prior to the pilot study. Findings: Drawing on a pilot study, the paper revealed the majority of annual reports disclosure focused on presenting brief implementation information. The study also found that employees' related information is the most focused area in CSR. Originality/value: The introduction of this study methodologies to evaluate the significance of CSR disclosure addresses an important approach in the literature. The methods will be particularly useful for those studying CSR disclosure in nature.

Keywords: CSR, disclosure, content analysis

Abstracts Without Papers

Understanding how Accountants and non-Accountants Increase Their Sustainability Assurance Work

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Abstract: This study compares how accounting (ASAPs) and non-accounting sustainability assurance practitioners (NASAPs) based in Australia and New Zealand increase their sustainability assurance work. An institutional work lens is used to analyse the in-depth interview field data. The study finds that ASAPs adopt the accounting assurance standard, ISAE3000, and methodologies based on traditional financial audits. In comparison, NASAPs preferred sustainability assurance standard is AA1000AS. This standard views information verification as secondary to the primary goal of assessing the reporting organizations underlying sustainability performance. ASAPs tend to appeal to senior managers of the company being assured to enhance their standing as experts in sustainability assurance, whereas NASAPs tend to appeal to the sustainability professionals in the company being assured. The findings of this study will assist in improving understanding of the differences in approach towards assurance adopted by ASAPs and NASAPs. The insights will be beneficial for sustainability reporting managers, assurance practitioners and regulators. The findings of the study will also be useful for academic purposes. There is a need for greater research that focuses on understanding the institutional work perspective and how sustainability assurance providers create, maintain and disrupt institutions.

Keywords: Sustainability assurance, Accounting sustainability assurance providers, Non-accounting sustainability assurance providers, Sustainability reporting managers

Towards Environmental Management Accounting for Trade-Offs

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Abstract: The paper examines how, given the need for improvement of the environmental and social impact of businesses, environmental management accounting (EMA) can provide strong support for trade-offs in decision making and problem solving. Current EMA has grown to become synonymous with the provision of information to support win-win decisions, but this paper considers how EMA support can be extended to managers in the face of trade-offs between economic and environmental performance and is illustrated through a case study of a large Australian wine company. The concept of Extended EMA is developed and modeled in relation to the wine bottling plant location decision in a global supply chain involving product movement from Australia to consumers in North America and Europe. Trade-offs are considered between economic benefit and two important environmental performance matters of concern to the company, carbon equivalent emissions reduction and water risk reduction. While the paper is essentially conceptual it provides key modeling of the trade-off problem and illustrates the need for adoption of the broader focus of Extended EMA to assist managers attempting to solve real world problems at the interface between business activity and sustainability.

Keywords: Environmental Management Accounting; Trade-offs; Water risk; Carbon emissions; Sustainability

Making Sense of Sustainability Through Resource Efficiency Reporting

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Abstract: This paper explores how a case company developed and drew on a unique approach to sustainability reporting. Semi-structured interviews were conducted with a range of individuals from 2012-2013. The company's well developed and simple 'sustainability' reports availed an effective focus on resource efficiency which enabled cost savings and facilitated understanding and collaboration across the company's large network of production sites. These successes were achieved despite the trial and error approach taken to developing these reports, and despite not being integrated with financial accounting systems. This study is limited to a single case and provides little empirical insight into how a distinct focus on consistency or sufficiency might also be developed. The case provides useful insight into how a well-developed consideration of the role for sustainability within a complex corporation was reconciled to core economic objectives, and how it was able to develop in a manner which was useful for line management decision-making. There has been little empirical research into the opportunities and challenges for sustainability accounting initiatives. This paper responds by exploring how accounting techniques were able to be drawn on in the context of a growing focus on the importance of sustainability within the corporate sector in Australia into the early 2010s.

Keywords: Sustainability, sustainability accounting, sustainability reporting, sensemaking

The usefulness of Australian General Purpose Water Accounting Reports (GPWARs) prepared in New South Wales

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Abstract: - Improving the quality of water information is viewed as a critical component in facilitating sustainable management of water. General Purpose Water Accounting (GPWA) is a new development in Australia, a multi disciplinary approach, which combines the principles and methods of accounting with hydrology and engineering. The state of New South Wales (NSW) have embraced the GPWA principles, with GPWARs being the primary reporting of catchment level water in NSW. Previous research on water accounting highlights the difficulty in identifying the diverse users for water reports; ranging from water users, irrigators, policy makers up to interested citizens and the difficulty in assessing their needs. There is also some criticism as to whether the GPWA is the appropriate way forward in water reporting. Given this backdrop, the objective of this paper is to assess the uses and usefulness of GPWARs through a qualitative study. the theoretical framework of this report is based on Public interest theory and Agency theory. The public interest perspective is based on the argument that GPWARs assist in improving the quality and transparency of information on water for external parties such as the general public. The methodology of the paper is an interview study and takes a positive approach to identifying the users of NSW GPWARs, first by interviewing the preparers of NSW GPWARs and then interviewing the existing (and potential) users based on the perception of the preparers. –This research will contribute to the growing body of literature on water accounting and reporting, specifically around the issues of assessing the user needs and uses of GPWARs and engaging users to further enhance water reporting. The paper also attempts to address concerns on the appropriateness of directly applying financial accounting concepts into water reporting. Preliminary findings suggest GPWARs serve as a single point of information on water. This is important in the context of previous research findings that water reporting in Australia is being done in an ad-hoc manner. The user perspective, based on the interviews conducted so far, is that

GPWARs only provide historical information and have limited usefulness for users such as irrigators who desire more up-to-date, real time water information.

Keywords: water reporting, GPWA, public interest, users, user needs, historical information

Ecological Accounts and Change

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Abstract: This paper explores the potential for ecological accounts to bring about socio-ecological change. Specifically, we compare two types of ecological accounts, sustainability reports and central databases, describing the differences in how they can be expected to cause change.: John's Dryzek's conception of deliberative democracy is used to explain the steps in-between 'disclosure' and 'socio-ecological change.' For Dryzek, the term discourse refers to a worldview – a set of assumptions determining how people conceive an issue. He argues that change can result from influencing the balance of discourses that exist in society regarding an issue. Prior literature suggests that ecological accounts can influence the balance of discourses by reducing transactions costs needed to acquire environmental information, shaming or shocking political actors into taking action, leading to the identification of comparative injustice and supporting agenda setting-Deliberation can occur within two contexts that we shall refer to as 'external' and 'internal'. External deliberation concerns debate in wider society, where the government acts as decision-maker. Internal deliberation, which often takes place during stakeholder consultation, involves corporate management acting as decision-maker and listening to the concerns of stakeholders. In the current environment, sustainability reports are better suited to influencing internal, rather than external deliberation. Stakeholder consultations which may occur as part of the sustainability reporting process can be a useful source of change, but so long as companies have almost complete control over the content of their sustainability reports, there is little chance of using them for external deliberation. In contrast, central databases are potentially better suited for influencing external deliberation. Central databases tend to involve mandatory requirement and contain the tools and data necessary to perform certain analyses. We contribute a roadmap outlining how and why disclosure can cause change

Keywords: Central databases; social and environmental accounting; pollutant release and transfer register; sustainability reporting

Sociological Influences on the Accounting Curriculum: An Investigation of Presences and Absences

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Abstract: This paper reports on a study of the current extent of sociological influence on the accounting curriculum in 39 Australian and New Zealand universities. The paper contributes to debates about accounting education change, in particular, about the liberalisation of accounting education as one way overcome recognised shortcoming of traditional approaches to curriculum. In the face of widespread and continuing calls for a broader accounting curriculum, yet little evidence of systemic change to the traditional technical and vocational focus, this paper provide a baseline understanding of the current state of play. Publicly-available accounting curriculum data from 31 Australian and 8 New Zealand universities, including information about subjects offered, was analysed using contextual keyword searches for key terms ‘ethics’, ‘social’/‘society’, and ‘environment’/‘sustainability’. Findings indicate that, while some differentiation exists between accounting curricula across universities, there is little evidence of a curriculum-wide approach to examining the role and the use of accounting and its effect on society, economy, and the natural environment. We propose that a sociologically informed accounting curriculum would represent a significant contribution to overcoming the recognised limitations of traditional technical and vocational approaches, and would facilitate the broadening of accounting education and the development of more rounded graduates.

Keywords: Sociological Influences, Presences and Absences, education

Religion as Ethics Education: Informing Responsibility for Climate Change

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Abstract: The paper considers the debate on religion as education for individual responsibility. Traditional approaches that confine ethics to a structured framework or as fixed phenomena have failed to address challenging issues, such as climate change. Greater focus on religious teachings can enhance individuals' awareness of moral responsibility for global climate change impacts. : Accounting studies on ethics education have provided rich insight into alternative perspectives of moral inquiry and imagination that yield ethical decision making (see, for example Young and Annisette, 2009). With Pope Francis' encyclical *Laudato Si': On Care for Our Common Home* (2015), this paper reflects on religion and global leadership to expose underlying challenges of, and urgent calls for, responsibility for climate change impacts. *Laudato Si'* is analysed, along with the phenomena of climate change induced migration, as an important domain of knowledge for ethics education and development of a more moral society. The paper explores religion and Pope Francis as a valuable resource to promote awareness of global social challenges. Using *Laudato Si'* as an illustrative educational tool indicates the potential of alternative discourses to inform individual responsibility, for example, in response to climate change migration. The research supports the developing theme of exploring alternative methods of ethics education in accounting that can inform social change and develops the much-needed exploration on recognising responsibility for climate change and its consequences. Religion as ethics education can reach out and speak to different audiences, which develops global awareness and social and political response that lessen the threats society face in light of climate change. Notwithstanding that religion has been considered as a discourse to promote greater ethical awareness in the literature, this paper provides insight on *Laudato Si'* as a recent and influential resource. The paper is further unique in providing an alternative ethical education on responsibility for citizens impacted by climate change.

Keywords: climate change, environmental migration; ethics education; religion; responsibility

CSR Reporting Practices and the Substance of Disclosure: An Empirical Analysis

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Abstract: Research on CSR disclosure points to an increasing level of incompleteness and decreasing credibility in the information reported, as well as concerns about reporting practices. The aim of the paper is to investigate the (ab)use of three CSR reporting practices: assurance, guidance, and stand-alone reports. These practices may be the outcome of a substantive approach to CSR undertaken to carry out duties related to accountability to stakeholders, or rather a symbolic action to portray the corporation as committed. Thus, we investigate the use of these three practices in relation to disclosure proxies that capture the substance of disclosure in terms of performance-related and comparable information, attributes that enhance the meaningfulness of information. We find that, on average, companies that use these practices do not provide meaningful information, which suggests a symbolic use of these practices. Nevertheless, there are some mixed results related to the use of stand-alone reports. Although stand-alone reports issuers generally provide performance and comparable information, additional analysis shows that such information is more likely to be positive than negative, suggesting a selectivity bias. Overall, our evidence supports the increasing scepticism about the use of CSR reporting practices as tools of enhanced accountability.

Keywords: Corporate social responsibility, reporting practices, substance of disclosure, legitimacy theory

The Role of Accounting in Legitimation and Environmental Crisis- the case of Qantas (Flying Kangaroo)

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Abstract: This paper investigates how we are to understand Qantas and its Marginal Abatement Cost Curve (MACC) in a late-capitalist, ecological crisis context. Firstly, it explores the political and economic interrelations between Qantas, the Australia Government and Australians also in regard to the introduction of the

Australian Emissions Trading Scheme (AU ETS) and the role Qantas' MACC can play in relation to behavioural change. In the context of global warming the MACC will be introduced as 'new accounting' (Gray, 2002) to assist companies and governments to reduce CO₂. The MACC supports questions of the State and companies about accountability for abatement options. The findings illustrate the subjectively created and experiential nature of Qantas' economic crisis. Accounting discourse is actively used to create and emphasise crises. There is a deep involvement of the Australia Government in Qantas' production process. Accounting and neoliberal-informed rhetoric assists the Government to provide rationality for its actions to fill market gaps and produce financial and other supports to curb the economic crisis within Qantas. This study fills a theoretical gap, enhancing Habermas' legitimation crisis with contemporary literature updates and combining it with the work of Beck's ecological crisis. These crisis theories are applied to an Australian context of a significant economic player within Australia, Qantas, enhances our understanding of the political economy and the very role of accounting to create, curb or hide circumstances which could lead to crises. It provides a new lens to consider SEAR in the wake of global warming. The MACC, this being the first time introduced into accounting research, provides means to act on the macro level to signal ways to engage with solutions to the ecological crisis. For Qantas it provides a useful tool to create visibility of CO₂, to abate CO₂, and to finally trigger behavioural change.

Keywords: Marginal abatement cost curve, legitimation crisis, ecological crisis, critical accounting

Reflections on the first two years of a post graduate diploma in integrated reporting

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Abstract: The purpose of this paper is to report on the establishment of the Post Graduate Diploma in Integrated Reporting (PGDIR) at the University of Pretoria in South Africa, with the objective of reflecting on the development, design and execution of this world-first formal qualification in integrated reporting. The claim that South Africa is a world-leader in integrated reporting is evident from the literature. The need for graduates and professionals, especially those working for auditing firms, possessing the skills to produce and understand integrated reports, was clear. The Albert Luthuli Centre for Responsible Leadership at the University of Pretoria aims to develop a new generation of responsible leaders who are able

to shape local and international business practices and policies, in support of social and environmental justice, and was therefore identified as a suitable “home” for the PGDIR. This qualitative study takes a constructivist-interpretive approach. It is argued that knowledge and learning are socially constructed and, in order to remain true to this paradigm, not only are the reflections of the developers/educators of this diploma included, they are also substantially augmented by the students’ views. The data that were collected include literature and website reviews, and student feedback forms and interviews. The positive responses contained in the review of the PGDIR demonstrate the value of experiential learning. It highlights the benefits of exposing students to multiple views, on-going and open class debates, thinking, feeling and reflecting. However, it also describes the challenges involved in developing new programmes at Universities, and contributes to the literature that explains the difficulty of including broader social and environmental issues in accountancy related courses. The experiences of the educators/researchers, and their research findings prove that the diploma has had a strong influence on the students, and in most instances has influenced their decision-making processes on multiple levels. In addition, students from accountancy backgrounds expressed views supportive of the idea that the topics covered in this diploma should be introduced earlier in accountancy studies. Recommendations from this study include that changes be made to the undergraduate accountancy curricula to include social and environmental accounting.

Keywords: integrated reporting; post graduate diploma: multidisciplinary; social and environmental

Australian Corporate Political Donations: Frequency, Location and Motivations for Donations

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Abstract: Motivated by the controversy surrounding corporate lobbying and corporate political donations, this study investigates the extent to which companies voluntarily disclose political donations they have made to Australian political parties. It also examines how, if at all, donor companies explain the rationale behind the donations. While Australian corporations must disclose political donations to the Australian Electoral Commission (AEC) annually, they are not compelled to disclose this information in either annual reports or stand-alone (or sustainability) reports. A list of corporate donations was obtained from the AEC database. The authors then examined the annual and sustainability reports of those donor com-

panies to determine if and how those donations were disclosed. The frequency, location, and motivation of disclosures are then investigated from a Legitimacy Theory perspective. Ultimately, it was found that only a very small number of companies report political donations in annual and/or stand-alone reports and there is no evidence that the number of companies reporting this information is increasing. This suggests that 'avoidance' is most popular response to a potential legitimacy threat arising from making political donations. Of the companies that did disclose their donations, many provided reasons, the most common of which was 'building connections.' The vast majority of companies did not disclose political donations in their annual and/or stand-alone reports. Additionally, some companies that did disclose were so ambiguous about their donation practices that a reader would not know for certain, based on the report, whether a political donation had taken place. Due to these deficiencies and the importance of political donations for the public interest, we join calls for this information to be a mandatory part of annual reports and stand-alone reports. Corporate political donations as a social issue has not been researched much within Social and Environmental Accounting even though corporate political donations is a widely discussed topic not only in Australia, but also in the international community.

Keywords: corporate political donations; political parties; campaign finance; legitimacy theory; social and environmental accounting; Australia

Three Theoretical Framings for Social Accounting Research into Economic Inequality

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Abstract: A growing body of research in economics and social science, as well as social movements and political debates, highlight increasing inequities in the global distribution of wealth and income. While some early research has begun into how accounting can help interpret and address this issue, there has been little attention given to what accounting research approaches or theories should frame this agenda. This article distinguishes three research approaches that might motivate or frame accounting research into economic inequality, which are: (i) a critical (post-Marxian) accounting perspective; (ii) an accounting ethics perspec-

tive; and (iii) a disclosure studies approach. While these approaches are not mutually exclusive, the paper shows how each approach highlights different aspects and implications of economic inequality, and also offers different mechanisms and possibilities for accounting research to contribute to concrete social change.

Keywords: Accounting ethics; critical accounting, disclosure; inequality, social accounting

Mercury Disclosure Practices of Major Emitting Companies: A Qualitative Analysis

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Abstract: Mercury is one of the world's most toxic elements. Corporate mercury reporting in Pollution Release and Transfer Registers (PRTs) is compulsory in some countries but disclosure in companies' annual or sustainability reports is not mandatory. Therefore, mercury disclosure in these reports differs among the companies. This paper aims to identify the current quality of corporate mercury reporting and propose best practice mercury disclosure by analyzing the current disclosure practices of the largest mercury emitting companies. Major corporate mercury emitters were identified from Pollution Release and Transfer Registers (PRTs) of the USA, Australia, Canada, the UK and the EU. Qualitative content analysis was used to identify and analyse the contents of 2013 mercury disclosures in the annual report, sustainability report, environmental performance report, or company website. Few companies disclosed mercury information. For disclosing companies the volume and dimensions of mercury disclosure significantly differed. Major dimensions of mercury disclosures include: extent of mercury emissions, sources of emissions, variation in emissions and its reasons, health safety and mercury impacts, mercury control, technologies for mercury reduction, mercury monitoring, and management. Companies from the USA and Australia disclosed more mercury information than companies from other countries. Policy implications Guidelines are proposed to assist regulators regarding policy development and enable mercury emitting companies to benchmark their mercury reporting practices. Researchers in social and environmental accounting may use the issues raised in this article for more

comprehensive studies in mercury disclosure practices. Though there are many studies on mercury from scientific, physiological or environmental perspectives no studies have been conducted focusing on mercury accounting or disclosure or social and environmental accounting perspective.

Keywords: Mercury, Disclosure, Companies, Annual report and Qualitative Content Analysis

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