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Environmental reporting through an ethical looking glass

Abstract

This paper adopts the lens of environmental ethics to explore whether there is a disparity between the ethical approaches of a company in comparison to those expressed by stakeholder in relation to environmental issues, specifically those communicated through the corporate environmental report. Discourse analysis is adopted to explore the environmental section of the sustainability reports of the case study company as compared to the responses of a sample of the company's stakeholders, using the lens of three branches of environmental ethics: utilitarianism, deontology and virtue ethics.

Results indicate that the ethical approaches expressed in the case study company's environmental reports were grounded in utilitarianism and deontology, in contrast to a virtue ethics approach expressed by external stakeholders. The disparity widened as the relationship between the company and the stakeholder became less direct. This disparity signals a failure to meet one of the primary purposes for preparing sustainability reports: to engage with stakeholders. As such this research contributes to the literature by identifying a disparity in the *how* this information is communicated compared with how it is perceived by stakeholders. This has important implications for the success of current stakeholder engagement practices.

Key words: environmental ethics, environmental reporting, expectations gap, deep ecology, deontology, discourse analysis, stakeholder engagement, sustainability, utilitarianism, virtue ethics.

Introduction

The lens of environmental ethics is adopted in this study to assess whether there is incongruence between the ethical views of management and stakeholders with regard to the reporting of environmental information as part of sustainability reporting. Rather than exploring *what* information is reported this way, this paper explores *how* it is communicated. While it has been argued that stakeholder engagement is an integral motivation for management to report on sustainability issues (O’Riordan and Fairbrass 2014), many stakeholders would argue that organisations do not meaningfully engage with them through this medium (Adams 2004; Crane et al. 2008; Joseph 2012). Ethics explores the various ways in which ethical decisions can be considered. By exploring the ethical perspectives of stakeholders in comparison to those expressed in the report, an important aspect of corporate communication is brought to light for critique.

A disparity of ethical approaches represents a disconnection between the company and its stakeholders akin to speaking different dialects of the same language. Consequently, such a disparity challenges the adequacy of the reporting process as a medium of stakeholder engagement. Various inconsistencies between organisational reporting and stakeholder perceptions have been explored in accounting literature, with inferences that such a gap would impair an organisation’s level of accountability (Adams 2004) and undermine stakeholder trust (Dando and Swift 2003). This literature gives rise to a broader understanding of how stakeholders construct their perceptions about corporate environmental impact (Rodrigue 2014). Building from the disparities recognised by others, this research explores whether there is a discrepancy between the ethical approaches presented in the environmental section of the sustainability report, and those adopted by

stakeholders. Discrepancies of this nature represent a gap in communication; signalling a failure to meet one of the primary purposes of sustainability reporting (O’Riordan and Fairbrass 2014).

The discrepancy sought in this research differs from what is generally understood to be an ‘expectations gap’ in the extant literature, in that the authors are not questioning the validity, truth or accuracy of information provided in the environmental report (Deegan and Rankin 1999). Instead, this study identifies a gap between the narrative provided by the company in its environmental reports, and stakeholder perceptions of the company’s environmental impacts. This presents a more holistic analysis than merely focusing on the information which has been provided by the company.

Haque et al. (2016) note that there is a paucity in expectations gap research in the environmental accounting literature . A key contribution of this paper is that the authors do not seek to find a gap in *what* stakeholders expect to be reported (as in Haque et al. (2016), Deegan and Rankin (1999) and Sikka et al. (1998)), but rather a discrepancy between *how* stakeholders understand these issues and *how* the organisation is communicating that information. This raises an important concern: if there is a difference in understanding between how stakeholders and corporations perceive the natural environment, there is a potential disruption to the communication process, despite the intentions of both parties.

In exploring the ethical approaches expressed in the environmental report compared with those of stakeholders, three core branches of environmental ethics are employed: utilitarianism, deontology and virtue ethics. Determining which of the ethical approaches were implicitly adopted provided a means with which to establish whether the case study company was communicating its environmental information from an ethical standpoint

which corresponded with stakeholders' perceptions. For instance, if the environmental reports and stakeholders implicitly adopt the same ethical approaches, this would imply that there is no disparity. Conversely, if divergent ethical approaches are adopted in the environmental report as compared with stakeholder approaches, this represents a rift in the stakeholder engagement process of the company. The ethical approaches are considered in light of Broadbent (1998), who pointed out that the masculine, or 'hard' logic used in accounting texts tends to silence other perspectives. To counter this silencing, Broadbent invited more 'soft' logic, in the form of subjectivity into the processes by which corporations give their account.

In order to apply this ethical lens, the environmental sections of the case study's sustainability reports, as well as transcripts of interviews with diverse stakeholders who have a variety of positions and attitudes in relation to the case study company were analysed using discourse analysis. Discursive practices provide a medium to demonstrate the underlying environmental ethical approach adopted to perceive and interact with the environment. In adopting this methodology, this research questions whether the company reports information in a way to which the stakeholder can relate; is the stakeholder engagement process meeting its objective?

This research contributes to the body of knowledge by illuminating the different approaches to environmental issues taken by the corporation in comparison to its key stakeholders. This research introduces a conceptual framework established in the environmental ethics literature (Elliot 2001; Sandler 2010; Curry 2006) into the accounting and environmental reporting literature, and expands on a method that has been underutilised in this field (Tregidga et al. 2007). An exploration of this kind provides new ways to highlight potential

problems in engaging stakeholders through the disclosure of environmental information. This research will provide additional insights which will assist in improving the understanding of stakeholder engagement in the reporting process through corporate environmental disclosure.

Background

Sustainability reporting and interest in stakeholder engagement has intensified over time (Kolk 2003). Prior to and into the early 1990's, reporting on social, environmental and economic matters was undertaken through the annual report. The extent of reporting in each category other than that required by legislation and various regulations (largely financial and economic in nature) was variable (Deegan and Gordon 1996). In the early 1990's the first stand-alone environmental reports were produced, initially by companies that could be identified as environmentally sensitive; typically those in the mining and petroleum sectors (Deegan and Gordon 1996). Over time, this type of largely voluntary reporting has become commonplace, appearing both in annual reports and in separate social and environmental reports (Adams 2004); in effect becoming an important part of the 'account' given by corporations to their stakeholders. As social expectations have changed, the communication of this information has developed into reporting through stand-alone reports variously titled – 'sustainability', 'triple bottom line', 'integrated', 'environmental and social' – in addition to the annual report. Many companies currently report online through company websites (Adams and Frost 2006). In academic accounting research, this development has led to the exploration of the preparation and content, motivations, effectiveness, intention and outcomes of these publicly available reports and the nature of stakeholder engagement (Owen 2008); however limited attention has been given to the

philosophical and ethical meanings underpinning organisational communication and accountability, particularly through the lens of qualitative and interpretive methods (Tregidga et al. 2012).

The exploration of the ethical frameworks upon which environmental reporting is based accepts that such reporting is constructed through layers of history and convention. Ethical thought evolves as social life changes, and as such is inseparable from its social and historical contexts (MacIntyre 1998). Ethics, as a social construction, can be thought of as what is most acceptable within certain social situations, at particular points in time. As such it is irrevocably reflected in the actions and discursive practices of that society, including in conventions such as those reflected in accounting and reporting practices.

Accountants participate in this act of social construction in part by maintaining the illusion of objectivity in undertaking accounting practice based on 'objective criteria' identified in the rules, regulations and standards governing accounting practice and compliance reporting (Walters-York 1996). In this way accountants are not only following a preconceived reality, but also perpetuating (and changing) it through their participation (Hines 1988; Young 2015). Recognising the socially constructed nature of accounting allows for the deconstruction of its façade and the possibility of alternative approaches to be incorporated within its structure, and in particular within accounting for the environment.

Broadbent (1998) and others (Arrington and Francis 1993; Oakes and Hammond 1995; Young 2015) have argued that traditional accounting is constructed to favour a certain type of rationality and subordinates alternative perspectives. They argue that this highlights the need to incorporate a diversity of views into accounting. By allowing other voices to be heard and included in the accounting conversation, it is argued that the dominance of a

singular narrative is then dismantled, allowing for a more inclusive, relational approach, in order to develop meaningful engagement with stakeholders.

The bias towards a masculine rationality that Hines (1992), Broadbent (1998) and others argue against can be traced back to the philosophies of Descartes, who, in the 17th century developed an approach which reinforced the perceived superiority of reason. Descartes (1996) philosophically severed the relationship between the human experience and the environment, and in this way, established a hierarchy between reason and physicality, otherwise known as the Cartesian split, which still profoundly influences Western thought today. The persistence of Cartesian thought can be demonstrated by the common perception in Western culture that humans are separate and superior to the environment. This perception is reflected in accounting practices which treat many environmental issues as externalities, and not an integral part of the human, or organisational experience.

The Cartesian split, the universal masculine (Hines 1992) and the patriarchal approach to accounting logic (Broadbent 1998) reflect the same issue from different angles – that a social reality has been built which favours the masculine, the dominant, the hierarchy of humans over the natural environment and the homogeneity of perspectives. Where are values such as connectedness, alterity¹, care, relationality, emotion and intuition? An exploration of environmental ethics reveals the limitations of traditional approaches to the environment, approaches that it has been argued, have brought about the current environmental crises (Abram 1996; Hawken 1993; Hadot 2006; Merchant 1989). Is there a way for alternative voices to be heard in accounting and reporting for the environment? A multitude of dialogues need to be heard in order to reach the understanding suggested by Broadbent (1998), allowing these voices to contribute to the narrative of accounting. If

traditional approaches towards the environment have contributed to current environmental crises, perhaps listening to alternative approaches offers a way to change focus and create environmental reporting practices that meaningfully engage with stakeholders.

Utilising these themes, this paper introduces a philosophical perspective through the application of environmental ethics. Contemporary environmental ethics has evolved into three branches which represent three distinct approaches to the environment; utilitarianism, deontology and virtue ethics (Brennan and Lo 2011; Whetstone 2001). While these three branches of Western ethical systems were founded on the ethical dilemmas of human-to-human interactions, each can be considered in the context of the human relationship with nature, reflecting the increasing social interest in recognising the value of the natural environment. The ontology of each of these approaches dictates that environmental issues, as well as the environment itself, can be understood from distinct perspectives, deconstructing environmental issues from a hegemony of discourse into a rich and diverse multiplicity. Detecting a difference between the ethical approaches adopted in the environmental report, as compared to the ethical approaches of stakeholders would imply a disparity or rift in the stakeholder engagement process. While all of these approaches offer their unique perspective, and are often used collectively, each system has limitations within different environmental contexts (Elliot 2001; Sylvan 1998; Curry 2006) and will be considered in turn.

Utilitarianism as an Environmental Ethic

Utilitarianism is a branch of consequentialism first articulated by Bentham in the 19th century. In developing utilitarianism, Bentham (1907) attempted to pin-point what made an

action “good” or otherwise – the essence of an ethical decision. He concluded that a “good” action would either reduce suffering or increase pleasure. From this foundation he constructed an ethical framework which attempted to gauge the total suffering in comparison to the total pleasure that resulted from an action. The ethical decision then rested only on this answer, and disregarded other contextual issues.

From Bentham’s foundational utilitarianism, Singer (1990) expanded the net of ethical consideration to encompass other sentient creatures in addition to humans, based on their ability to experience suffering and pleasure. While Singer’s expansion of utilitarianism allowed for the consideration of animals other than humans, the utilitarian model does not allow for the direct ethical consideration of non-sentient systems such as ecosystems. Any non-sentient entities are thus only considered by way of the effect their harm or wellbeing would have on sentient agents. As such, while Singer successfully argued for the expansion of moral consideration, the mechanisms within this model fail to directly consider aspects of the environment which do not experience sentience. This presents what many consider a weakness as an environmental ethical framework: its incapacity to consider the intrinsic values of non-sentient entities separate from human interests (Elliot 2001; Sylvan 1998; Plumwood 1995).

In light of Broadbent’s (1998) argument that accounting texts express a masculine logic, utilitarianism may be considered as an approach which reinforces the dominance of a masculine rationality (Plumwood 1991). Plumwood (1991) has argued that this kind of rationality is one which has been inimical to the natural environment. Considering this critique alongside Broadbent’s (1998) argument that using a masculine logic in accounting texts silences alternative perspectives, the utilitarian approach appears less relevant in

communicating environmental issues. Another argument demonstrating utilitarianism's limitations as an environmental ethic is the view that our current environmental crisis is the result of the aggregation of a myriad of unintended consequences (Sandler 2010). Since many of our actions have unforeseen consequences, the attempt to base an ethical framework on only foreseen consequences seems unrealistic and unable to capture many of the unanticipated results of our actions, particularly in relation to the natural environment. For these reasons utilitarianism is often rejected as a comprehensive environmental ethic (Elliot 2001).

Nonetheless, utilitarianism is not altogether ineffectual, and still offers a way to consider particular ethical decisions which have an environmental impact. Utilitarianism is often used in business and government decisions, where the relative costs and benefits are instrumental in evaluating an outcome. It is similarly useful for considerations of a particular species' wellbeing, although as discussed, is not as useful for broader issues such as the direct consideration of aspects of the environment which do not experience what is traditionally considered sentience, such as smaller ecosystems, or the biosphere as a whole. For this reason, utilitarianism's relative simplicity offers a somewhat useful tool to be used in collaboration with other methods of ethical decision making (Elliot 2001). Accordingly, while this approach may be convenient in some isolated situations, it does not provide a useful framework for broader environmental issues.

Deontology as an Environmental Ethic

Like utilitarianism, deontology appears to offer a method of ethical decision making which is easily converted to many different ethical dilemmas. Under a deontological approach, if an action is truly ethical, it not only *can*, but *must* be repeated universally in all similar situations – what Kant described as a categorical imperative (Larry and Moore 2008). Like Bentham, Kant (2001) attempted to reduce moral decisions down to their core principle, in order to discover the fundamental significance of ethics. In doing so, he removed contextual motivations such as self-interest and the preference towards those we know, since these factors create variations which cannot be universalised. What Kant was left with was what he considered the essence of morality, which he claimed could be used in any ethical decision, building the foundation for a set of rules applicable to all ethical problems.

Although Kant (2001) himself did not mention the environment directly in his work, his foundational philosophy centred around the concept that only rational beings are to be treated as ends, and all else can be ethically treated as a means to this end. Consequently, any being considered non-rational under Kant's understanding, for example a rainforest, a natural waterway or an Australian fur-seal may ethically be used as a means; the only restriction deontology offers would be the effect this has on a rational being. Under Kantianism, this is understood to be a purely human domain. As such, like utilitarianism, deontology is unlikely to offer a comprehensive framework for environmental ethics.

Deontology's shortcomings as a complete environmental ethical framework are reiterated by Plumwood (1991), who critiqued its tendency to perpetuate the dominance of reason at the expense of the natural values. Broadbent (1998) similarly draws from Hines (1992) to describe the masculine rationality that permeates and structures accounting texts. The

relationship with masculine rationality and deontology has been made most notably by Gilligan (1982), who highlighted the problems in perceiving deontology and Kantian ethics as evidence of higher order ethical reasoning, when it exhibits a fundamental bias towards a masculine method of reasoning, silencing feminine perspectives, referred to by Broadbent (1998) as 'soft' values.

Concepts such as duty and obligation, however, are still useful instruments for environmental ethics. Like utilitarianism, deontology is a practical tool for some issues within environmental ethics (such as adhering to environmental regulations), yet still lacks the internal mechanisms to account for the diversity of moral considerations in the context of the environment. A robust environmental ethics framework cannot therefore be constructed with an exclusively, or even predominantly deontological approach.

Virtue Ethics as an Environmental Ethic

Virtue ethics, on the other hand, locates the ethical decision within the subject, and allows for a subjective evaluation of ethical decisions. The central concern of virtue ethics is the development of virtuous characteristics. From this position, virtue ethicists assert that 'good' or 'ethical' choices will naturally be made by a person with virtuous characteristics (Curry 2006). First articulated by Aristotle, virtue ethics has developed and branched out into a myriad of approaches which are less concerned with the reduction of moral motivations, instead focusing on the context within which the decision is being made (Kenny 2010; McPherson 2013). While its beginnings were primarily anthropocentric, much like utilitarianism and deontology, the foundations of virtue ethics lay not with the attempt to reduce ethics down to its bare essence, but to consider ethical decisions in context (O'Neill 2001). These foundations have allowed virtue ethics to evolve past a concern with

exclusively human wellbeing to encompass the wellbeing of the natural environment, as demonstrated by the deep ecology movement (Fox 2000; Hull 2005) and ecofeminism (Elliot 2001). Like earlier conceptions of this ethical approach, these two contemporary variations of virtue ethics focus on the *character* of the agent (Fox 2000), rather than particular duties (as in deontology) or outcomes (as in utilitarianism and other consequentialist approaches).

While deep ecology and ecofeminism share some similarities, they are differentiated in their approaches to the human relationship within the environment. Deep ecology is outlined by Mathews (1991) through contrasting the West's mechanical perception of the environment with an alternative paradigm based on the concept of matter as a dynamic continuum, which corresponds to perceiving the environment as a series of interdependent dynamic systems. The deep ecology perspective interprets these interrelated systems as 'selves' and as such redefines and expands the traditional concept of a self to include not just the individual human, but other mutually sustaining organisms within shared systems. Mathews (2001 p. 220) explicates the concept of beings within systems.

"...the attributes of any given individual would be a function of the wider system or field to which it belonged. Privileged attributes, such as the mind, could thus not be regarded as the exclusive province of particular individuals, such as human beings, but must rather be seen as suffusing nature at large. In this way, by making the system itself the locus of all attributes, the justification for ranking some individuals over others, on account of their "higher" attributes, is eliminated..."

The implications of such an ecocentric perspective, include the deconstruction of an anthropocentric hierarchy of values which valorise human wellbeing at the expense of the

wellbeing of other entities, and the cultivation of a deeper relationship with the world around us (Fox 2000; Naess 1973). From this position it becomes possible to give ethical consideration to ecological systems themselves, and to morally consider the wellbeing of these systems; a consideration not compatible with either the utilitarian or deontological approaches, which can only consider the sentient or rational members of ecosystems.

Ecofeminism is explained by Plumwood (1995) to be differentiated from deep ecology through its retention of an alterity between selves. Rather than redefining the self as a homogenous whole, ecofeminism honours the differences and therefore the relationships between things. Through this focus on plurality, ecofeminism allows the ethical decision to emerge from the context, rather than as an externally imposed universal rule or calculation. Both deep ecology and ecofeminism emphasise the role of care and relationality, two aspects which transpire from the self and differ in contexts, an approach inherited from Aristotle's original conception of virtue ethics.

Relationality, interconnectedness and contextual thinking allow virtue ethics to encompass environmental issues with a degree of flexibility unavailable through the application of utilitarianism or deontology. Through acknowledging our personal relationship, and our role within the environment, virtue ethics builds on a foundation which recognises the intrinsic value of nature, and our profound reliance on its wellbeing. These values represent what Broadbent (1998) describes as 'soft' values – those silenced by accounting's bias toward 'hard' or masculine logic.

Despite this natural fit with environmental ethics, virtue ethics offers a challenge in its application at an organisational level (McPherson 2013). Its relative subjectivity and contextual approach make it more complex to employ and justify in organisational decision

making and reporting than deontology, which naturally allows for the universalisation of standards, and utilitarianism, which offers a comparison which can be applied to many situations uniformly.

In exploring the philosophical underpinnings of corporate environmental disclosure, these three ethical frameworks, although at times overlapping, and not exhaustive, provide a basis for evaluating the approaches used by stakeholders in comparison to those used by the organisation. They present a tool with which to critique and question the organisational approach to disclosing environmental information to stakeholders.

Method

A case study approach utilising mixed methods was adopted to explore the ethical underpinnings of environmental disclosures within the selected case study's annual report (2010) and sustainability reports (2011, 2012). Where complex issues are involved (Yin 2009) and the company has unique features (Cresswell 2013), a single case study approach is suited to an exploration where a deeper level of understanding is required. This approach involved a discourse analysis of the written word and nine interviews of a mix of company stakeholders which allowed for the exploration of the philosophical underpinnings of reporting by comparing what was reported with the identified information needs of the stakeholders.

The case study company² is unique in that it has been recognised for the quality of its sustainability reporting, has attained best practice certification, is recognised as one of the top companies in its field, is one of the largest companies within its industry; and has signed a charter committing to sustainable practices. Despite these achievements in sustainability

reporting, specifically environmental reporting, the company remains the object of some controversy regarding its perceived environmental impacts, with many viewing the company as the perpetrator of substantial environmental harm.

Data was collected through the 'Chairperson's and CEO's Report' in the case study company's 2010 annual report (the first time it publicly disclosed environmental information in its report), and the environment section of its sustainability reports prepared in 2011 and 2012. In addition to this data, nine stakeholders were interviewed, chosen with the expectation that they would have divergent views of the case study company's environmental management and reporting practices. These ranged from stakeholders who appeared to hold a negative view of the case study company's environmental performance, to those who believed that it was performing well in regards to its environmental impact. Stakeholders were also chosen who were expected to have different levels of knowledge regarding the case study company's environment reports, ranging from those who had never read the environment section of the sustainability reports, to those who had an in-depth knowledge of the reports.

In order to achieve some level of complexity and depth in interviews with these stakeholders, a semi-structured interviewing style was employed. In this way, interviewees were free to raise topics which reflected their perspectives of environmental management within the case study company as well as environmental issues more generally (Erikson and Kovalainen 2008). During the hour-long interviews, participants were asked a series of uniform questions, distilling their views about the case study company's environmental impacts and reporting, as well as the participants' personal environmental views more generally. These questions were designed to open the conversation and allow participants

to extend the conversation and digress as befitting their views and responses. The outcome of this process was rich and in-depth data which communicated information regarding the ethical perspectives of participants in relation to the case study company, its environmental reports and the natural environment in general.

Since the ethical perspectives of both the case study company and its stakeholders were not expected to be communicated explicitly, a method of analysis which focused on implied meaning and qualitative understanding was considered appropriate. Discourse analysis is particularly useful in this context as discourse constructs meaning by making sense of events from a specific perspective, and its analysis deconstructs and illuminates the implicit meanings contained within discursive practices (Hardy 2001). Such analysis acknowledges that discourse is used to communicate not only the explicit object of communication, but also its embedded ideologies (Heracleous 2004). Hence discourse analysis was used to interpret the data in this study.

In order to analyse the discourse involved, the differing approaches offered by the interviewees as well as the written environmental sections within the case study company's annual reports were deconstructed into the three philosophical approaches to environmental ethics (utilitarianism, deontology and virtue ethics). These three approaches are considered important normative ethical frameworks from which to consider environmental ethics, (Elliot 2001) and as such form an appropriate conceptual framework for this research. While it is acknowledged that ethical approaches may not consistently fit neatly into pre-conceived classifications, discourse analysis methods are flexible enough to allow for these natural variations (Wodak and Meyer 2009). Following Butteriss et al., (2001), and Dryzek (2013) beliefs and assumptions underpinning an object of discourse are

more clearly extrapolated through the application of discourse groupings. Discourse groupings allow parts of text to be classified according to various themes which assist the recognition of diverse ethical approaches. The discourse groupings and the method with which they were applied to the text within this research project were verified by two independent philosophy academics during the process of the research project. As such, this project applied discourse groupings to the case study to illuminate approaches founded in the three traditional environmental ethical systems as follows.

Discourse Groupings for Utilitarianism

Utilitarianism is founded on the concept of balancing positive and negative outcomes in a somewhat calculative formula. These outcomes are measured using a scale of happiness and suffering; experiences that are limited to sentient beings (Singer 1990). The utilitarian approach aligns closely with concepts underpinning traditional financial accounting and reporting. Due to utilitarianism's focus on foreseeable consequences, this ethical framework encourages a narrow field of consideration (Sandler 2010). In light of these key aspects, subgroupings based on 'Balancing', a 'Narrow Focus' and 'Sentience' were developed, as shown in Table 1, and discussed below.

<Table 1 about here>

The comparison between happiness and suffering established by Bentham (1907) can be translated into a balancing of negative and positive outcomes, as in the cluster of subgroupings which are distinguished by their focus on balancing, as in "UB1: Balancing". This focus on comparing outcomes is further applied in the subgrouping "UB2: Comparing", in which comparisons between economic outcomes and environmental impact represent an

aspect of utilitarian discourse. In contrast, discourse categorised as “UB2X: Opposing UB2” demonstrates cynicism about the comparison of economic and environmental costs. While this type of discourse expresses dissatisfaction with UB2 type discussions, it is still framing the argument in utilitarian discourse which focuses on the balancing of outcomes as a method of ethical decision making.

Utilitarianism encourages a narrow field of consideration, since it is not possible to continue to calculate the consequences of an action beyond a fairly immediate circle of events. As such, a cluster of the utilitarian discourse groupings is categorised under the term “Narrow Focus”, and is demonstrated by focusing on considerations which are limited both in time and area, as in the subgroupings “UN1: Site-specific effects” and “UN2: Short term considerations”. An example of a site-specific focus, in this case study, is the belief that the environmental impact is restricted to the site of the production facility sites.

This narrowing tendency in utilitarianism is also observed in the discourse by demonstration of simple calculations or a numerical focus, as in the subgrouping “UN3: Simplified solutions”. An example of a numerical focus is the ‘fish in, fish out’ ratio, which calculates the weight of fish used in feeding the stock, compared to the weight of fish meat produced as a result. Similarly, a utilitarian approach can be observed when a particular species is discussed in favour of the consideration of the whole ecosystem within which the individual species resides, and on which its wellbeing depends. Hence, “UN4: Particular Species” forms the final subgrouping within the “Narrow Focus” cluster of the utilitarian discourse grouping.

The third cluster of utilitarian discourse groupings is based on the concept of sentience. As demonstrated by Singer (1990), sentience can be understood as the ability to experience

suffering or pleasure, and although the concept is biased towards anthropocentric values, is no longer considered to be an exclusively human trait.

The definition of sustainable development offered in the Brundtland Report (WCED 1987) forms the basis of much of the organisational understanding of the term *sustainability*. This definition focuses on the fulfilment of anthropocentric needs; both present and future, demonstrating a bias towards human interests. Since these human interests represent what Bentham (1907) originally incorporated in his field of utilitarian consideration, the term 'sustainability' is also considered to be representative of a utilitarian perspective in the "US1: Sustainability" subgrouping, unless the context of the dialogue implies otherwise. Stakeholders' use of this term supported this interpretation.

Utilitarianism is founded on a calculation which evaluates the perceived maximisation of happiness, or minimisation of suffering which results from a decision. The nature of this calculation implies that only beings capable of experiencing happiness are accounted for in utilitarianism, therefore a focus on the experiences of sentient animals will demonstrate a utilitarian approach through the subgrouping labelled "US2: Sentience".

Discourse Grouping for Deontology

The second ethical framework used as the basis of a discourse grouping is deontology. Table 2 sets out the discourse groupings used to identify a deontological approach in the data.

<Table 2 about here>

Deontology focuses on ethical decisions which are repeatable in all similar circumstances. This approach is reflected in laws and regulations which are applied uniformly to a broad horizon of situations. Consequently, any reference to Environmental Protection Agency

regulations, or other guidelines and standards set by bodies in either a mandatory or voluntary capacity represent an ethical stance founded in a deontological view, and are classified as part of the “DU1: Rules and regulations” subgrouping.

Similarly, any cynicism expressed about these issues is classified as “DU1X: Opposing DU1”.

While this may seem counterintuitive, using deontological arguments, whether for or against, is one way of expressing a deontological perspective. It demonstrates that the view is being perceived through a deontological lens, however negative.

For the same reasons, references to actions which must always or never occur, or simply as the right or wrong thing to do, without reference to a wider context, are considered deontological. In this vein, other ethical ‘instructions’ such as ‘do unto others as you would have them do to you’, are considered deontological in nature, and form part of the “DU2: Instructions” subgrouping. Discussion of actions which exceed the requirements of regulations and laws are classified as “DU3: Above and beyond”. These four subgroupings are distinguished by the theme of “Universal Rules”.

Similarly, references to ethical decisions that are based on social contractarian views are also considered deontological, and form the cluster of deontological subgroupings that relate to “Socially Implied Rules”, since the essence of the social contract is that members of a society collectively agree to follow the implicit and explicit rules of that society (D'Agostino et al. 2012). The social contract tradition will be distinguished by statements referring to social acceptability (“DS1: Socially acceptable”), social license (“DS2: Social contract”), and social expectations (“DS3: Social expectations”).

Discourse Groupings for Virtue Ethics

The third ethical framework explored through these discourse groupings is virtue ethics.

Table 3 shows the discourse groupings used to illustrate a virtue ethics approach.

<Table 3 about here>

Aristotle's virtue ethics focused on a personal sense of 'living a good life', which was not directly related to universal or externally imposed ethical imperative, but instead focused on personal characteristics, or *virtues* which influence a person's ethical decisions. As such, comments focused on a personal way of living which are mentioned in relation to the environment are considered to be representative of the "VEE1: Personal" virtue ethics subgrouping. Since Aristotle's perception of virtue ethics was based on contextual versions of 'a good life', any discussion of solutions emerging from the context are considered to represent the "VEE2: Context" subgrouping. These two subgroupings make up the "Emerging from the self" theme of virtue ethics discourse groupings. Contemporary versions of virtue ethics such as deep ecology and ecofeminism, which have extended Aristotle's original articulation, were also applied in the formulation of discourse themes in order to aid interpretation of the discourse.

A subtle distinction between deep ecology and ecofeminism lies with ecofeminism's focus on relationships between distinct beings (Warren 2001). As such, discussion of relationships between the self and the particularities of the environment or between the various aspects of nature were also used as indications of the "VER1: Relational" subgrouping. This perspective is also observed as attention to upstream and downstream considerations ("VER2: Upstream and downstream"). Since the deep ecology view is characterised by a holistic and interconnected perspective (Mathews 1991), discussion of these aspects will

also form a part of the “VER3: Interconnectedness” subgrouping. These three subgroupings inform the “Relational Focus” theme of virtue ethics discourse groupings.

The virtue ethics perspective was also signified by mention of indicators whose condition is reflected in a wider context, ecosystems and both temporally and chronologically wider systems (“VEH1: Wide outlook”), and perspectives which consider the ‘big picture’ (“VEH2: Big picture”). These two subgroupings form the “Holistic Perspective” category within the virtue ethics discourse groupings. Using a holistic perspective is characteristic of a deep ecology approach, and therefore considered a part of the virtue ethics discourse theme. For example, any mention of environmental impact on marine ecosystems, climate change or the relationships between systems or impacts would be considered demonstrations of a deep ecology, or holistic perspective.

The context of the discourse is very important and has to be taken into account when distinguishing between the ethical approaches within the discourse groupings (Jager and Maier 2009). Therefore, positioning of the phrase, surrounding phrases, tone of voice and related comments are all taken into consideration. For example water quality is mentioned regularly in the case study company’s environmental disclosures, and was originally considered as relating to wider, regional effects, and consequently grouped as “VEH1: Wide outlooks”, but while interviewing a stakeholder internal to the case study company, it was discovered that water quality was considered a site specific matter by the company. Consequently, references to water quality found in the case study company’s environmental disclosures were grouped as “UN1: Site specific focus”, and therefore considered a reflection of a utilitarian approach. This narrow perspective of water quality was demonstrated by the case study company in its environmental reports. In contrast,

stakeholders generally framed concerns about water quality in a wider, more interconnected approach. In this way, the context surrounding phrases helped to deepen an understanding of the participants' intent, and as such, aided in distinguishing the subgrouping to which phrases are attributed.

Discussion

An important aspect of an organisation's relationship with its stakeholders is the correspondence of values, as represented through the accounts provided by the organisation, and subsequent stakeholder perceptions (Adams 2004; Rodrigue 2014). To make an assessment of whether the lens of environmental ethics is able to enhance our understanding of the stakeholder engagement process, identifying the values expressed in the environment section of the case study company's sustainability reports, as well as those expressed in stakeholder interviews, highlights the degree of correspondence between those values. The intention of this study was to explore whether a disparity exists between *how* the company reports its environmental information and the way in which stakeholders perceive this information. As such, when the data was analysed in light of the three traditional environmental ethical frameworks, various patterns began to emerge, as discussed in the following sections.

The case study company's environment reports

By examining the case study company's public environmental reporting through the lens of discourse analysis, a bias towards reporting environmental issues in deontological and utilitarian terms is evident. At multiple points within all of the reports, environmental issues

are introduced by establishing that the company had complied with the appropriate regulations, followed by statements that social or other expectations exceed regulatory standards; these statements reflect a deontological approach, for example, in the quote below, taken from the case study company's 2012 sustainability report, which represents the "DU1: Rules and Regulations" through discussion of government protocols; "DU3: Above and Beyond", through the mention of the company's protocols which exceed government regulations; "DS1: Socially acceptable" by referring to stakeholders' expectations; also "US2: Sentience" by the consideration of a particular species which is considered sentient:

"Our sustainability **advisory committee and other stakeholders** have clearly communicated to us that the continued humane destruction of [species of wildlife]³ **in accordance with government protocols** is not viewed as a sustainable or an **acceptable management practice. In response to this feedback**, from August, 2011, [the case study company] has ceased **the use of all/any destruction protocols** for wildlife in all its operations."

By mention of their farming license ("DU1: Rules and regulations"), and using the phrase "simply the right thing to do" ("DU2: Instructions"), the following quote reflects a method of approaching environmental issues based on standards that could be applied universally, demonstrating a deontological approach. This quote also demonstrates a utilitarian perspective, through the mention of farming sites, which as discussed earlier, represent a site specific approach ("UN1: Site-specific"):

"Managing the water quality and benthic health **around our farms** is not only a condition of our ... **farming license** but it's simply **the right thing to do**, and it's key to our fish performance and quality. [The case study company] is committed to

sound environmental practices **at our... sites** and we are currently working to better understand the hydrodynamic profiles **of our sites**, and the organic inputs from our farming operations.”

Through analysing the case study company’s environmental reports in this way, a conspicuous pattern became apparent. While all three ethical approaches were in evidence to varying degrees in the case study company’s environmental reports, all three examples of the case study company’s environmental reports demonstrated a clear bias towards reporting these issues in deontological and utilitarian terms.

The ethical approaches demonstrated by interviewees were found to be closely related to their relationship with the case study company. For this reason, interviewees have been categorised into three groups which reflect their relationship to the company: ‘Internal Stakeholders’, ‘Associated Stakeholders’ and ‘Independent Stakeholders’.

Internal stakeholders

The internal stakeholder was a member of the case study company’s management. The underlying pattern of the internal stakeholder’s approach to environmental ethics was similar to that of the company’s environmental disclosures. Reflecting on the company’s environmental management and subsequent disclosure, their view was framed in a predominantly deontological and utilitarian approach, as in the following quote which represents the “UN1: Site-specific focus” subcategory.

Stakeholder 1: “So there are **site specific nutrient impacts** but I don’t really have a personal problem with that because I know that when **those sites** are fallowed they return to...so I don’t have an issue about that.”

Colouring this approach to environmental issues, including the company’s environmental interactions, was a virtue ethics based perspective, which was not evident in the environmental disclosures that formed a part of its sustainability report. All three of the following quotes demonstrate the “VEE1: Personal” discourse grouping, while the third is an example of the “VEE2: Context” subcategory, all three of which are part of the overarching virtue ethics discourse grouping.

Stakeholder 1: “So there is this really complex interplay between all of those three elements of business and **I wouldn’t work with** [the case study company] **if I didn’t think...** I am a **very emotional person** as you may have gathered, and I can feel this particular company making a big difference in corporate Australia.”

Stakeholder 1: “...and it was very much **from the heart**, you know, **we were all appalled** that this had occurred and immediately after we did this, this and this to stop it from ever happening again.”

Stakeholder 1: “It’s a real **learning as we go** about what we are doing, and we don’t always get it right...but there is a **real heart desire to always keep improving.**”

This virtue ethics perspective was highlighted during the interview when the internal stakeholder was questioned about their personal environmental concerns. Like most of the interviewees, climate change was a primary concern, the relational and interconnected nature of which was reinforced through their explanation of how salt, temperature, polar

ice caps and flow of the currents were all interdependent and how in turn, the current state of the environment was dependent on this process. This response demonstrates the “VER1: Relational perspective”, “VER3: Interconnectedness” and “VEH1: Wide outlook” subcategories of the virtue ethics discourse grouping:

Stakeholder 1: “...an understanding of how the oceans work and **what drives the currents**...and nutrient and temperature profiles of the currents and what **the world’s fisheries depend on and what the world’s ecosystems depend on** and if something were to happen to one of those currents then **the whole thing** could just be completely rooted. And it is kind of...that’s a bit scary. You know, you could literally wake up and there’s soup on your doorstep, jellyfish soup...**one of the major drivers of the world’s currents is the freezing of the ice caps, when the water freezes it excludes salt and salt is heavy and so the water**...there are currents that flow...the world’s oceans are just like these massive currents, kind of like some flow here, some flow there, but the driver, **the primary driver is the freezing and the melting of the ice caps...**”

The pattern of approaching personal environmental concerns with a virtue ethics view was shared between all three groups of stakeholders. However this approach was notably contrasted with an unmistakable deontological and utilitarian approach when discussing the case study company’s environmental management and reporting. This variation in approach may be explained by the internal stakeholder’s understanding of the regulatory framework within which the case study company operates. The theme of approaching the company’s environmental management and reporting in deontological and utilitarian terms was repeated in the interviews with external stakeholders who viewed the company from a

cooperative perspective due to their close professional relationship to the organisation – and are thus classed as ‘Associated stakeholders’ for the purpose of this paper.

Associated Stakeholders

Of the interviewees, four held positions external to the company, but fulfilled roles which worked in close association with it. For instance, one worked for a body which represented the industry of which the case study company was a member, one performed environmental monitoring and research for the company on a contractual basis, another held a role in a body which endorsed the company’s sustainability report, and one worked for the environment department of a local government body⁴. Although these stakeholders were external, given the context of the community within which the case study company operates, and the level of cooperation between these bodies their work was seen to be aligned with the goals of the company to different extents, and as such were considered to fulfil the role of Associated Stakeholders for the purpose of this study.

In interviewing this group of stakeholders, another distinct pattern became apparent. While discussing the environmental section of the company’s sustainability report, these stakeholders predominantly spoke in deontological terms. For instance, when questioned about the case study company’s environmental impact, these stakeholders answered with responses that correspond with the “DU1: Rules and regulations” subcategory of the deontology discourse grouping:

Stakeholder 2: “Obviously they’re not going to be **allowed** to continue their operations if they’re having a large negative impact on the environment around their farms. They’re certainly **controlled under tight regulation and tight requirements...**”

This group of stakeholders also relied heavily on utilitarian approaches to justify actions which had a damaging environmental impact, in these cases corresponding with the “UB1: Balancing” subcategory of the utilitarian discourse grouping:

Stakeholder 4: “There would be some degree of **negative impact** and it is just a matter of **quantifying and balancing** that out sustainably.”

When the interview questions led the stakeholders to consider their personal perspectives on environmental issues, their approach changed from the predominantly deontological and utilitarian view to a virtue ethics approach. For instance when asked to identify environmental issues which were important to them personally, most responded with concerns about climate change. Climate change itself is an issue which encompasses wide outlooks both chronologically and geographically and focuses on the relational aspects of effects. This issue is framed in a virtue ethics approach, and represents the “VEH1: Wide outlooks” and the “VER: Interconnectedness” subcategories of the virtue ethics discourse grouping, as in the following quote:

Stakeholder 4: “Well **climate change is massive**. Not that you would know it from the last election. But we are already seeing impacts...we’ve got **significant coastal erosion** already. So we are doing a lot of research into that. And, yeah, the impacts of **all aspects of climate change are going to be huge** and they are going to be huge to [the case study company] I think too. **Changing water temperatures and things like this**. They are already finding **changes to toxic algal blooms, the frequency of those....I think climate change is going to be a huge impact.**”

The only Associated Stakeholder who did not directly mention climate change also framed her perspective in virtue ethics terms by highlighting the interconnected nature of

environmental issues, an approach which corresponds with the “VER3: Interconnectedness” subgrouping of the virtue ethics discourse grouping:

Stakeholder 5: “...I suppose the one that does kick off with me is the fact that we have this quite strong understanding of the ...industry, but it’s **all the changes that are happening around it** and how that is, and I’m getting, I suppose, more to that sense of how the environment impacts on the ...industry, which then impacts on the ...industry impacts, if that makes sense? Because if you look at things like the amount of **urbanisation around a lot of the areas** which used to be relatively remote from people. The **land clearing, vineyards going in, orchards going in, changes in the forestry practices, will make huge differences to land runoff and catchment inputs**, we’re talking about major, **ripping water out of the system** for the irrigation of the midlands, this huge **difference to environmental flows into the system.**”

In summary, the perspectives of this group of stakeholders were restricted to a primarily deontological approach in relation to the case study company and their environmental reporting practices, supported by utilitarian justifications. This bias towards deontology may be explained by these stakeholders’ internal perspective which allowed them some understanding of the regulatory environment within which the company operates. When these stakeholders were focused on their own views on environmental issues, the ethical approach was framed in a virtue ethics perspective. This pattern was also reflected by the internal stakeholder’s approach, and contrasts to the Independent Stakeholders’ approaches.

Independent Stakeholders

Four interviewees were considered external and independent to the case study company as they were not performing any roles in conjunction with the company, nor did any of their work involve projects done on behalf of, or for the company. The positions of these stakeholders in relation to the company varied from working on behalf of environmental groups whose work was impacted by the company's environmental management, to a member of the local community whose lifestyle and living environment was impacted by the company's operations. The perspectives of these stakeholders differed from the previous category in that they were not privy to the detail, nor could they influence the company's environmental actions as directly as those with an Internal, or Associated Stakeholders' perspective.

In contrast to the first two categories of interviewees, stakeholders in this group predominantly spoke of the environment in virtue ethics terms, regardless of whether they were discussing the case study company and its reports or their own personal concerns. The following quotes represent the "VEE1: Personal", the "VER1: Relational", "VER2: Upstream and downstream" and "VER3: Interconnectedness" subcategories, through considerations of relationships between personal choices and the wider effects of those choices for the environment and for other members of the global society. The second quote represents these virtue ethics discourse groupings through its understanding of the wider effects of nutrient overload:

Stakeholder 9: "That **you are conscious** when you eat something or when **you drive** somewhere or when **you create a footprint** or when **you buy something new**, that you think about **how it's made, where it's made, by whom it's made, how old they**

were – Nike for instance. In relation to ...farms **how much water was used** in its production, **how much are people getting paid** - is it a fair quid for the job? The **long term waste management** for that industry, the **levels of the mercury or pollution that are increasing in the production** of that industry ...are the sorts of things **I think about.**”

Stakeholder 6: “...but in terms of the baseline data, in order to assess the impact on the threatened species you needed **more data in relation to water...movement of water and sediment** in the harbour, because that would obviously **impact on nutrients, nutrient load, how the nutrient loads from the ...farms were actually dispersing** or whether they were remaining in the harbour and **the impact that that in fact has on that species.**”

By couching their responses in predominantly virtue ethics terms, this group of stakeholders demonstrated that they engaged in environmental issues, including the case study company’s impacts, with a perspective which differed from the approach with which the company communicates its environmental information. These findings indicate that there is a gap between the values expressed in the case study company’s environmental disclosure and the values of its Independent Stakeholders, a finding which corresponds with the gaps articulated by Adams (2004) and Rodrigue (2014).

Differing Perspectives: a stakeholder engagement issue

There was a convincing lack of congruence evident between the environmental ethics expressed in the case study company’s environment report and that of its stakeholders. As

the stakeholders' relationship with the company became less direct this disparity widened. This pattern is illustrated in diagram 1, below. Since it is these professionally distant stakeholders with whom the company attempts to engage through its environment and sustainability reporting, the gap found in this research is of critical significance for the case study company.

<Insert Diagram 1 about here>

Each separate piece of discourse analysed demonstrated all three ethical approaches to varying degrees; however a distinct underlying pattern favouring deontological and utilitarian approaches was exhibited in each of the case study company's environmental reports. This approach was echoed in the interviews of the Internal Stakeholders and the Associated Stakeholders group. This was evident when discussing the company's environmental management and subsequent environmental reports. The favouring of these two ethical approaches can be explained by the relative ease with which they are applied in a business setting. Alternatively, it is argued that these approaches construct defensive organisational boundaries, reducing the scope of environmental responsibility and therefore reporting.

In contrast to the deontological and utilitarian approaches that were expressed in the company's environmental reports and by Associated Stakeholders when discussing the case study company, all three groups of stakeholders implied a virtue ethics approach when discussing their personal views about the environment. This response was amplified by the common concern regarding the changing climate, and the interconnected nature of such a process.

Independent Stakeholders adopted a virtue ethics approach throughout the interviews, regardless of whether these participants were discussing the case study company and its environmental reporting or environmental issues more generally. These stakeholders offered a broader, more relational and heartfelt response towards environmental issues in general, whether in relation to the case study company and its environmental reports or to other issues. Their responses demonstrate that their primary approach towards environmental issues is from a virtue ethics perspective.

One of the key factors in stakeholder engagement is communication (O’Riordan and Fairbrass 2014). Communication requires a shared understanding (Wittgenstein 2010), which can be expanded to include the concept of a shared ethical approach. Accordingly, the ethical gap established by this research is significant in understanding the underlying discursive approaches involved in organisational environmental reporting. If such reports require a common approach to effectively communicate with stakeholders, this paper has provided an explanation for the disparity between the case study company’s reporting and stakeholder perceptions; a disparity which directly diminishes effective stakeholder engagement, and may be further established through more extensive case study research.

Conclusion

This study has contributed to the accounting literature by responding to Tregidga et al.’s (2012) appeal for qualitative and interpretive analyses of meaning and accountability in organisational reporting and communication; and Gray’s (2010) call for further critiques of the dominant narrative of the organisational sustainability agenda. It has done so through deconstructing the approaches used in environmental reporting, and illuminating the disparity between the dominant organisational approach used by the case study company,

and the approaches of stakeholders who are affected by the firm's environmental interactions. This disparity has been outlined by the application of a conceptual framework firmly established in the environmental ethics literature (Elliot 2001; Sandler 2010; Curry 2006) which had not previously been applied in the context of accounting and environmental reporting. By examining these approaches in this way, alternative views have been highlighted and the dominant narrative provided in the report questioned.

Likewise, by considering alternative ethical approaches to environmental issues, the socially constructed nature of environmental reports has been illuminated. This strategy corresponds with Broadbent (1998), O'Dwyer and Owen (2005), Gray (2010) and Hines (1992), who drew attention to the dominant narrative used by organisations and accounting which silences alternative views. The integration of subjectivity and a feminist perspective suggested by Broadbent (1998) in particular has informed this analysis, which has in turn highlighted the valorisation of masculine logic through a bias towards deontological and utilitarian ethical approaches in the environmental report. This research highlighted alternative ways to approach these issues that have the potential to improve engagement with stakeholders and increase a sense of accountability.

Recognising that a gap exists between the company's environmental reporting and its stakeholders' understanding of environmental issues provides a powerful means with which to improve the level of engagement that these reports are intended to achieve. This gap differs from the traditional 'expectations gaps' which have identified gaps between the information provided in corporate reports and the information which stakeholders seek. Rather, the gap identified in this paper is a disparity between how stakeholders *perceive* environmental issues, and the way these issues are communicated by management through

corporate environmental reporting. Recognising this disparity is an important contribution of this research. Negotiating more meaningful communication between a corporation and its stakeholders through an opening of the conversation to include alternative perspectives aligns with Broadbent's (1998) call for a broadening of participation in accounting texts such as the corporate environmental report. It is important that stakeholders are able to engage with environmental reports in a way that corresponds with their understanding of environmental issues. A failure to achieve this will mean the message is not getting across and the stakeholders' perception of the firm may be adverse; possibly quite incorrectly.

The disparity found in this research challenges the adequacy of the reporting process as a medium of communication and stakeholder engagement. It also provides a means to strengthen the corporations' relationship with stakeholders through enhancing the level of communication, so that companies might deliver environmental information in a way with which stakeholders can identify.

Notes

[1] Alterity refers to the quality of difference, or otherness. It is a concept frequently drawn from in feminist thought as an alternative to homogeneity and universalism, concepts associated with a patriarchal perspective.

[2] The name of the company and any other identifying features have been removed in order to adhere to the guidance provided by the Tasmanian Social Sciences Human Research Ethics Committee.

[3] The name of the specific species of wildlife referred to in the case study company's environmental report has been removed to protect the identity of the company.

[4] In the context of this case study organisation, the local government is considered to work in alignment with the case study organisation. The case study company operates in an area with high unemployment rates and low levels of development; therefore the local government body is very supportive of industry which can improve the financial prosperity of the local community.

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