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# Corporate Social And Environmental Reporting In The Large Retail Distribution Sector

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## Abstract

This paper investigates the corporate social and environmental reporting (CSER) practices of companies in the large retail distribution sector. This industry appears to have been relatively reticent in developing its CSER practices. Hence, the focus of our paper is on an investigation of the reasons for the apparently slow development of CSER practices in the retail industry. Because CSER reports remain voluntary in many countries, we believe that it would be useful to investigate the extent and nature of these reporting practices in a specific industry and to inquire into the institutional forces either internal or external to the industry that may have prompted a greater response to CSER.

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**Keywords:** *Corporate Social and Environmental Reporting ; Retail Distribution Sector*

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## 1. Introduction

While it might be said that industrial polluters have had a greater negative impact on the environment than certain other industries, the retail distribution sector can also be considered to have had a significant negative impact on the environment through its use of excessive amounts of paper and plastic packaging materials and through the location of facilities in suburban areas requiring customers to use automobiles that produce significant amounts of greenhouse gases. In addition, the social practices of retail distribution companies in terms of low wages, lack of health care benefits in certain cases, questionable hiring and promotion practices, and the sale of products produced under poor labour conditions in less developed countries, has caused attention to be focused on the social and environmental practices of companies in the large retail distribution sector. Curiously, 43 retail enterprises were registered with the Global Reporting Initiative (GRI) in 2010, and relatively few United States headquartered large retail distribution companies participate with GRI. Thus, we

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believe that it would be useful and interesting to investigate the CSER practices of companies in the large retail distribution sector. In pursuing this study, we believe that institutional theory may provide a useful framework to explain the factors leading to a relatively slow but increasing recognition of the need for CSER in the large retail distribution sector. The following sections of this paper discuss the need for greater corporate social responsibility (Section 2) in a general sense, including a discussion of the development of CSER practices at a global level. This is followed in Section 3 by a brief summary of institutional theory as applied to the large retail distribution sector. Section 4 provides a discussion of the methodology used in this paper. This is followed in Section 5 by a presentation of our findings. Finally, Section 6 concludes the paper with a discussion and analysis.

## **2. Brief background of corporate social and environmental reporting**

Over the past thirty years, there has been a growing recognition by corporate managers of the need for a greater emphasis on corporate social responsibility (Gray et al, 1987). Corporate social responsibility is a form of self-regulation integrated into the business model, whereby a company monitors and ensures compliance with and support for legal and ethical standards and international norms of corporate conduct (Wood, 1991). A greater emphasis on social responsibility leads to companies assuming more responsibility for the effects of their actions on employees, consumers, communities, the environment and other stakeholders. In addition, socially responsible companies promote the public interest by encouraging community growth and development, and voluntarily eliminating practices that harm the environment. Essentially, a greater focus on corporate social responsibility involves a deliberate inclusion of consideration for the public interest into corporate decision-making. Hence, the goal of the enterprise changes from a focus solely on increasing profits to a focus on a triple bottom line involving profit, people and the planet (Cooper and Owen, 2007). Corporate Social and Environmental Reporting (CSER) is a necessary component of corporate social responsibility, stressing the need to identify socially relevant behavior, to determine those to whom the company is to be held accountable, and to develop appropriate measures and reporting techniques (Hopwood, 2009).

Over a period of more than twenty years, accounting researchers have called for increased levels of CSER (see for example: Gray et al., 1987; Puxty, 1991; Roberts, 1991; Gray et al. 1996). More recently there have been various articles expressing skepticism about a lack of real accountability in corporate social responsibility and CSER practices (Gray, 2000; 2006; Cooper and Owen, 2007). Cooper and Owen, (2007), conclude, for example, that “CSER disclosures offer little in the way of opportunity for action on the part of organization stakeholders and cannot therefore be viewed as an exercise in accountability.” (p. 649) Cooper and Owen, (2007) go on to state that accountability is a multi-faceted and imprecise term, and that even if one accepts the notion that accountability entails a duty to provide an account of one’s actions (Gray et al, 1996, p. 38) it is not clear to whom the account should be made. Among the possibilities are investors and creditors (i.e. the most commonly listed recipients of corporate financial reports), stakeholders more generally (without identifying precisely who is to be included within the term “stakeholder”) and finally a more general notion of accountability (which might include any or all members of the public).

In some countries, there are legal requirements for CSER reports, along with audits of such reports (e.g. the “bilan social” in France); however, at present, international agreements concerning reliable measures of CSER have not yet been achieved. Many companies now issue annual reports that cover social and environmental issues (“Triple Bottom Line Reports”), but these reports vary widely in format, style, and methodology. Some critics dismiss these reports as “green wash”, citing examples such as Enron’s yearly “Corporate Responsibility Annual Report” and various tobacco companies social reports (Gray, 2010).

Thus, it may be relevant ask, what are the reasons why companies issue CSER reports? Is it a matter of conviction, in which the companies actually want to increase their levels of corporate social responsibility and as a result they issue CSER reports to demonstrate this conviction, or is it rather a matter of legitimacy, in which companies with lesser levels of social and environmental performance want to give the appearance of increasing their performance by issuing CSER reports (Cho and Patten, 2007), or finally is it a matter of institutional mimeticism, in which institutional forces in a particular industry lead companies to adopt practices that are similar to other companies in that industry. In this paper, we advance the hypothesis that institutional mimeticism is the primary determinant of increased CSER in the large retail distribution sector, but that there are significant levels of conviction underlying such reporting practices which reveal a desire on the part of retail companies to improve their corporate social responsibility practices.

### 3. Institutional theory

Institutional Theory has been used to explain the way that organizations develop and change through time. Institutional theory provides a framework for research about organizations and the social and political factors that affect their development. One of the underlying premises of institutional theory is that all organizations are subject to regulative processes and that they operate under certain governance structures. In addition, all organizations are socially constituted and are subject to institutional processes which define the forms and structures that the organization can assume and how they can operate within legitimate boundaries (Scott, 1995 p. 136).

An institution is defined here as an established social order encompassing rules and standardized social practices. Institutionalization is a process whereby the practices in organizational settings are developed and learned. Institutional theory is primarily concerned with an organization's interaction with its environment, the effects of external expectations on the organization, and the reflection of these expectations in organizational structures and practices (Martinez, 1999). Organizational activities are motivated by legitimacy-seeking behaviors, which in turn are influenced by socially constructed norms. For organizations to survive, they must interact with their environment in ways that are acceptable to their various constituents in that environment. Thus, institutionalized elements are incorporated into the organizational structures because they maintain the appearance of conformity with expectations whether or not they actually facilitate the desired outcomes.

The development of organizational structures is influenced by the organizational field in which the organization is embedded. These institutional environments are characterized by requirements to which organizations must conform if they are to receive support and legitimacy (Scott and Meyer, 1983, p. 149). Based on arguments initially put forth by Berger and Luckmann, (1967), institutional theorists argue that human beings live in a socially constructed world that is filled with taken-for-granted meanings and rules. In this world, organizations are suspended in a web of values, norms, rules, beliefs and assumptions, that are partly of their own making (Barley and Tolbert, 1997, p. 93). By creating a formal structure that adheres to the norms and behavioral expectations of the environment, an organization demonstrates that it is acting on collectively valued purposes in an appropriate manner (Meyer and Rowan, 1977). Institutionalized norms and structures produce accounts of organizational activities and act to protect the organization from having its conduct questioned (Meyer and Rowan, 1977, p. 349). Conscious efforts are made by the organization to create, maintain and manage legitimacy in the eyes of external groups in order to receive continued support (DiMaggio and Powell, 1983; Meyer and Rowan, 1977; Tolbert and Zucker, 1983). A highly institutionalized environment is expected to exert considerable pressures on organizations because external forces force the organizations to adopt practices consistent with expectations (Greening and Gray, 1994, p. 471).

Within institutional theory, the concept of “isomorphism” refers to the processes through which an organization adapts to the expectations of its external environment. This takes place through a series of steps “occurring over a period of time and ranging from co-optation of the representatives of relevant environmental elements to the evolution of specialized boundary roles to deal with strategic contingencies” (Scott, 1991, p. 179). Three types of isomorphism have been identified within institutional theory: coercive, mimetic and normative (DiMaggio and Powell, 1983). Coercive isomorphism results from pressures exerted on an organization by external parties. Mimetic isomorphism occurs when an organization attempts to imitate a more successful organization operating in the same environment. Normative isomorphism derives from the efforts of members of an organization to define the conditions and methods of organizational life. We believe that institutional theory can be used to explain the movement towards greater CSER in the large retail distribution sector as a form of intuitional isomorphism of the mimetic type.

#### 4. Research methodology

The research methodology employed in this paper is divided into two parts:

- Part 1: Review of annual reports of the largest retail distribution companies in the world to determine if they issue an annual CSER report;
- Part 2: Selection of several large retail distribution companies. Analysis of the CSER reports of these companies using a template based on prior literature, adapted to the objectives of this study.

In the first part of the study, we review the annual reports of the largest 100 large retail distribution companies listed in the “2010 Global Powers of Retailing”, an annual study published by Deloitte that ranks the 250 largest global retailers according to revenues. For each company, we determine the following information:

- Does the company make any disclosures concerning its social and environmental activities?
- Is the CSER report available on the internet or corporate website?
- Is the report easy to find?
- How long is the report?
- Within the report are there measures (KPIs) concerning the CSER topics, targeted objectives and measures of the goals obtained?

In the second part of our study, we analyzed the CSER reports for four companies: Carrefour, Tesco, Ikea, and H&M. To analyze these reports we used the template shown below, which is based on prior literature, adapted for the retail field.

Suppliers:

Is there a code of conduct involving suppliers?

What engagements are required of suppliers?

Do controls exist regarding the engagements of suppliers?

Is there a code of conduct to which suppliers must subscribe?

Is there collaboration with independent organizations to monitor suppliers?

KPIs concerning suppliers

Does a specific policy exist concerning “fair” relations between the company and its suppliers?

Community:

Are there social initiatives on the part of the company?

Is there collaboration with independent organizations?

KPIs

Consumers:

What are the types of products?

Are there general and social purpose initiatives (against obesity, energy saving?)

Is there collaboration with independent organizations?

KPIs

Employees/ Coworkers:

Are there policies concerning diversity and gender questions?

Are there policies concerning careers?

Is there encouragement to participate in social initiatives?

Is there collaboration with independent organizations?

KPIs

Environment:

Are there statements about efficient use of resources?

Are there statements about energy efficient buildings?

Is there an analysis of actions to reduce supply chain carbon emissions?

Are there policies about sustainable sourcing of products and services?

Are there policies about sustainable transportation for consumers?

Is there collaboration with independent organizations?

KPIs

## 5. Findings

### 5.1. *The annual reports survey*

The largest retail companies in the world are distributed widely in a geographic sense. Among the different nationalities represented are; Germany, Japan, Denmark, China, USA, Norway, France, Italy and Brazil. Concerning the first part of our study, of the 100 largest retailers, 67 published an annual CSER report, while 17 did not publish such a report. The remaining 16 companies provide information regarding CSER on their website, but do not publish a CSER annual report. Among the 17 retail companies that do not publish a CSER report, some do not publish any report, while some do not present specific information about their CSER activities, merely alluding to such activities. A few companies did not have a website. Concerning the companies that present CSER information on the internet, differences exist in the types of topics addressed. In some case, companies focus primarily on racial or ethnic diversity, both with respect to employees and suppliers, as is the case for the American companies, such as HE Butt and Toys R Us. In other cases, the CSER report is very complete and presented in a detailed way on the website, as is the case for the American companies Amazon, TJX Companies, Limited Brands Inc. and SuperValu, but also for the Canadian company, Metro Inc or for the British Alliance Boots.

When the information is available on the internet site, it is possible to find the reports under different titles, not necessarily referring specifically to CSER:

- In the case of Amazon, the report is located under the title “Amazon and our Planet”;
- The French chain Leclerc presents its report in six pages under the banner “développement durable” (sustainable development);

- Another French group, ITM International Development, illustrates its engagements in nine pages which are difficult to find because they are available only on the site of “The Mousquetaires” ([www.mousquetaires.com](http://www.mousquetaires.com)), a sort of holding site not well known by non-specialist visitors to the primary site.
- For the American based Sears, the dedicated internet section is named “Environment Sustainability”.
- The case of the Austrian voluntary group Spar Österreichische is surprising because only a few pages are available on the internet site concerning CSER and we could not find an annual report, but at the same time the company declares that it was ranked second in Austria in 2009 in the field of CSER.
- In the case of the American company The Home Depot, there is no specific part of the internet site devoted to CSER, but some information concerning supplier diversity and the use of wood from certified forests can be found.

If we concentrate our attention on the companies that publish an annual CSER report, we find very strong differences among them: some companies publish only a chapter or a few pages inside the annual financial report, whereas for other companies there is a separate and sometime very detailed CSER report. In terms of length, we can find reports composed of 5 to 6 pages, while the longest are between 150 and 160 pages.

The report contents are also very different: some companies focus on energy consumption, the Canadian Couche Tard, for example, while others are more focused on economic development to reduce poverty, such as the Chilean Cencosud.

The most detailed reports are organized into different chapters to define the engagement, activities and results for the companies. These chapters can be summarized as follow:

- Activities concerning personnel working for the company;
- Activities concerning the environment and the impact of the company on the environment;
- Charitable actions to help disadvantaged children, the elderly or poor communities in locations around stores or at a world level;
- Support for social campaigns like breast cancer and AIDS prevention.

In some cases, a code of conduct concerning suppliers is integrated with company activity. This is perceived as a way to extend the field of corporate social responsibility to the company’s supply chain. The code of conduct for suppliers is particularly present in the activities of companies from sensitive sectors, like perfumes and cosmetics (AS Watson), clothing (Inditex), food and beverages (Royal Ahold). The code of conduct is sometimes specific to the company, while in other cases it is part of the standards defined by international organizations. In the case of AS Watson, for example, the company code of conduct refers to the standards defined by the Business Social Compliance Initiative (BSCI, [www.bsci-eu.org](http://www.bsci-eu.org)); the BSCI ask companies to apply the minimum standards of the International Labour Organization (ILO) and United Nations conventions concerning worker rights, job hours, wages and other issues concerning work environment. The Dutch Royal Ahold asks suppliers to be certified according to one of the Global Food Safety Initiative (GFSI) or equivalent standards.

The Spanish Inditex has defined a compliance program for external suppliers in collaboration with the International Textile, Garment and Leather Workers’ Federation (ITGLWF), the University of Northumbria (United Kingdom), the Centre for Business and Public Sector Ethics of Cambridge (United Kingdom) and the Ethical Trading Initiative.

Many reports contain indicators to measure the company’s performance and progress in the field of CSER. These indicators are available not only for companies presenting a long and detailed CSER report, but also for companies that disclose a short document, as for example, the British Kingfisher, which is the European leader in the DIY sector.

The reports are normally easy to find on the websites of the companies: on average 2/3 clicks are sufficient to find and download the CSR reports, in other case 4/5 click are needed to download the report even if a title concerning CSR is available in the home page, as it is the case for the Swedish H&M or the American Publix.

### 5.2. Detailed analysis of four companies

In the second part of our study, we analyzed the CSER annual reports of four different companies, two from the food sector, Carrefour and Tesco, one from the clothing sector, H&M and one from the furniture and home accessories, Ikea.

These companies are leaders in their respective sectors: Carrefour is the number two retailer worldwide, according to the Deloitte ranking; Tesco is the number four; H&M is globally number sixty, but is listed in third place in the clothing sector; Ikea occupies the 30th place in the global ranking, but it is the market leader worldwide in the furniture and home accessories sector. Two of the companies are from Sweden, a country where consumers and public authorities are particularly sensitive to social and environmental issues. One company is based in the UK, which is another country characterized by a strong CSER sensitivity, and the last one is from France, a country where the CSER maturity is lower than in other parts of the Continent.

The CSER reports analyzed were the latest available at the time of our study. They cover the fiscal year 2008 for Carrefour, Ikea and H&M and the fiscal year 2008/2009 for Tesco, which has an annual period ending in February.

The reports vary in terms of length and structure of presentation:

- The Carrefour report is 83 pages long, and it is organized around three topic areas, namely: strategic engagements; day-to-day activities; and performance evaluation. The title of the Carrefour report is “Rapport développement durable” (Sustainability Report)
- The Tesco report is 54 pages long and it is structured into five topic areas, namely: “Environment”, “Communities”, Suppliers and Ethical Trading”, “Customer Choice and Health”, “Our People”. The title of Tesco report is “Corporate Responsibility Report”.
- The Ikea report, entitled “Sustainability Report”, is 50 pages long and it is organized into six topic areas, namely: “Suppliers”, “Co-workers”, “Customers”, “Communities”, “Environment” and “Metrics”.
- The Ikea report is titled “Sustainability Report” and is the longest of our study, 127 pages in total. The report is structured into six topic areas: “Our Business”, “Our Supply Chain”, “Our Environment”, “Our Products”, “Our Colleagues” and “Our Community Investments”.

The first point to be noted is that only Tesco uses the words “corporate responsibility” in its report, while the other companies opt for the word “sustainability”. This distinction seems at first glance to minimize the scope of the corporate responsibility activities of the three companies involved. However it is also clear that the CSER reports of these three companies include topics that are linked with the general definition of corporate social responsibility, thereby transcending the topic of environmental sustainability. Thus, it appears that the notion of sustainability implied in these reports involves all things that relate to the long term activities and performance of the enterprises regardless of whether they are directly related to environmental issues or not.

Despite the differences in the titles and the structure of the reports, there are some common points regarding the most important issues in the reports. We have organized our analysis of the reports into five topic areas: Suppliers, Communities, Consumers, Employees and Environment. We analyzed the reports using a template based on prior literature as adapted to the retail sector.

## 6. Discussion

The CSR reports of all four companies are quite detailed. In each case, the reports provide information for each of the five topic areas (Suppliers, Community, Consumers, Employees, Environment). There is little apparent difference in the level of sophistication of the reports for the four companies, and the country of origin does not appear to be a differentiating factor. The companies are each leading companies in their particular sectors, and it appears that they may also be leading in terms of corporate social responsibility (CSR) and CSER.

With respect to the five topic areas we find the following:

- “Suppliers”, there appears to be no significant differences between the four companies;
- “Communities”, it appears that Carrefour and Tesco are more active in this area. A possible explanation for this is that these two companies are primarily grocery retailers, and as such their activities are highly visible to customers due to the large number of stores in each country. Community activities are a way to improve the image and legitimacy of large grocery retailers in the eyes of customers and other stakeholders, both in the domestic market and abroad. One could also postulate that Community activities are a way of gaining greater acceptance in a specific local area, a problem not faced by Ikea, which is generally welcomed by consumers in the areas in which it chooses to locate, and also H&M which has a relatively good image (i.e. not a super/hypermarket).
- “Consumer” activities, again Carrefour and Tesco appear more engaged than Ikea and H&M. The number of product categories is sufficiently high in the grocery sector that it may be easier to offer products for healthy living, green products and so forth.
- “Employees”, the four companies are relatively similar in this area. It is interesting to note that only Carrefour and Tesco provide specific information regarding handicapped persons. This may be because equality policies in the Scandinavian countries have advanced sufficiently that policies regarding the handicapped are not an issue.
- “Environment”, this area is the most detailed in terms of CSR activities and measures (KPIs). The environmental area is related to the “supply chain” activities of the Supplier topic area. Supply chain environmental activities are quite numerous for all four companies, with Ikea perhaps a step in front of the others. This may be reflective of recent trends regarding shortening the supply chain and close sourcing (vs. outsourcing), and reduction of the retailing surface, which has had an impact on cost cutting strategies and demonstrates that it is “profitable to be sustainable”. The level of sensitivity to environmental issues appears to increase when the companies deal with sensitive issues (e.g. wood, textiles) and/or “risky” countries (China, India, Turkey). In some cases, it appears that CSR practices are a way to prevent accidents that could damage the image of the company worldwide.

For at least three of the companies (Carrefour, Tesco, H&M), it appears that there is a strong desire to reduce supply chain length. There is an economic reason for this focus (i.e. reducing transportation costs and inventory costs). Company actions have a clear goal of cost reduction (energy consumption, delivery optimization). These actions confirm that environmental actions can be positive for the income statement of companies in the retail sector. External pressures (from financial analysts and shareholders) are also strong and provide an incentive for these companies to show that “it is profitable to be sustainable”. In the current economic situation there is a certain ‘financial atavism’ which appeals to classic cost cutting strategies. However, there is also a response to the sensitivity of customers. Customers are more attentive than previously to the source of the products that they purchase and to the carbon footprint of each product. This trend may reveal a sort of schizophrenic tendency on the part of consumers, who may have certain beliefs and values that are oriented towards the environment, but once in the super/hyper market, value for price may become more important than buying responsibly.

In a general sense, the retail companies examined do not appear to communicate a great deal about the extent of their corporate social responsibility (CSR) activities. The motives behind this reticence are somewhat unclear. It may be that the companies are fearful of being accused of exploiting their CSR activities as a way to improve their image in the eyes of their consumers and the general public. However, it is not clear that consumers actually know much about what companies are doing in the area of CSR. Another possibility is that “green washing” is so prevalent, that companies may be afraid of being accused of green washing. This explanation does not fully correspond with the evidence found in the CSER reports, especially the emphasis on community activities which appear to be quite genuine. This emphasis on community activities may be a specificity of the retail industry where consumers have a tendency to believe that retailers are making comfortable profit margins at the expense of both producers and consumers.

## 7. Conclusion

From the perspective of institutional isomorphism, it appears that companies in the large retail distribution sector are becoming increasingly similar in their CSER reporting practices, often imitating other companies in the industry. Thus, it was relatively easy to analyze the CSER reports of the four companies according to the five topic areas of Suppliers, Communities, Consumers, Employees and Environment. The nature of the activities of the companies in these areas is relatively similar, and it appears that a much greater emphasis is being placed in recent years on reducing the length of the supply chain, both for reasons of cost cutting as well as environmental reasons. It is therefore reasonably clear that institutional isomorphism of the mimetic type has taken place regarding the CSER reporting practices in this large retail distribution sector. What remains to be further addressed is the motivations behind this institutional mimeticism. Is it primarily a matter of improving image and increasing legitimacy, or can it be said that there is a substantial amount of conviction on the part of managers of these companies to improve the CSR practices of their firms, albeit that the improvements in CSR practices also result in reduced costs and improved economic performance. Clarification of these motivations would be a subject for further research.

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