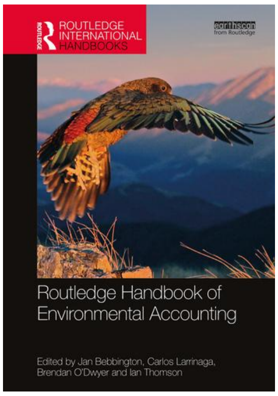

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THEORISING ENVIRONMENTAL ACCOUNTING AND REPORTING

Brendan O'Dwyer

Introduction

Environmental accounting and reporting is a vast field of study embracing a variety of research topics and methods. In the past 30 years it has also evolved to embrace increasingly sophisticated theorisations of practice. This chapter reviews a selection of these efforts at theorising environmental accounting and reporting.

Theory can be defined as "a framework of concepts that help to structure our observations and then our understandings of these observed elements of the world, and to communicate this understanding" (Unerman and Chapman 2014, p. 389). Theory is the outcome of theorising (Swedberg 2014, 2016), a process which enables us to make sense of the world given that randomly accumulated data only offer an array of descriptive material "waiting for a theory, or a fire" (Coase 1988, p. 230, cited in Suddaby 2014, p. 408). Theorising consists of "activities like abstracting, generalizing, relating, selecting, explaining, synthesising and idealizing" (Weick 1995, p. 389). At its core it is a sense-making exercise (Chua and Mahama 2012) that, perhaps paradoxically, draws on an informing theory (Swedberg 2014, 2016), albeit not always (Eisenhardt and Graebner 2007; Suddaby 2014, 2006). In this chapter I embrace Weick's (1995) conception of theory: not as a way to label an ultimate triumph but to label the interim struggles to explain and understand – "to make sense of" – environmental accounting and reporting. Hence, the sections that follow synthesise assorted struggles to make sense of environmental accounting and reporting. I examine seven broad themes representing central foci of theorising in this domain.[1] These themes encompass the following: framing the emergence of environmental reporting, theorising the *why* of environmental reporting, theorising the *how* of environmental accounting and reporting, theorising the role of environmental accounting in organisational level change, theorising field-level change in environmental reporting, theorising stakeholder engagement around environmental reporting and theorising the role of language in environmental reporting.

Framing the emergence of environmental reporting

In response to concerns that social and environmental reporting (SER) lacked any underlying paradigm, Gray et al. (1988) theorised SER as a mechanism through which organisations could be compelled to discharge their accountability to "the wider society". They argued that a social contract existed between the organisation and society which *demanded* the discharge of accountability (p. 9) and SER was a way of realising this. A systems-oriented view was evoked in which entities were both affected by and affected key aspects of society (see also Gray et al. 1996, 2014). Gray et al. (1988) felt that their framework would enable the study of SER practice to "develop coherently after 15 years of gawky adolescence" (p. 14). Their framing attracted considerable critique as several scholars dismissed what they saw as its naïve, "middle of the road" leanings that downplayed political realities and structural inequities (see Tinker et al. 1991; Everett and Neu 2000; Puxty 1986). Lehman (1999) questioned the framework's tendency to "defer to instrumental criteria" (Lehman 1999, p. 218). Drawing on communitarian theory, he argued that its "strict liberal accountability" (p. 218) leanings bolstered the status quo "by simply providing additional information to stakeholders without investigating what corporations *[we] re doing* to the natural environment" (Lehman 1999, p. 218, emphasis added). He questioned whether corporations could be transformed and made accountable, and contended that Gray et al.'s (1988) framing needed to be developed to evaluate the need for institutions in both civil society and the state that could tackle the globalisation of capitalism.

Gray (1992) developed the ideas in Gray et al. (1988) when contemplating how a "deep green" position and the guiding principles of environmentalism might be articulated within accounting. He offered a more refined theorisation of accounting's potential to contribute to accountability and transparency in a participative democracy with the aim of provoking reflection on "how we might account for sustainability" (Gray 1992, p. 401). Gray (2010) later auto-critiqued the "essence" of accounting for sustainability as it had evolved through the 1990s and early 2000s and concluded that conventional accounting had lost relevance when seeking to account for sustainability. Bebbington and Larrinaga (2014) advanced Gray's (2010) "relevance lost" thesis when calling for the introduction of theories of sustainability science into the accounting for sustainability literature. They demonstrated how sustainability science and its underlying theorising could influence the practice and evaluation of full cost accounting. If scholars started theorising from a sustainability science perspective, they maintained that areas where accounting might play a more prominent role in contributing to sustainable development could be more readily identified. These efforts to frame a high-level understanding of SER evolved in parallel with a range of theoretical explorations of the practice of SER, to which I now turn my attention.

Theorising the *why* of environmental reporting

The early genesis of environmental reporting was characterised by positivist studies of disclosure practice and quests for associations with size, profitability and other variables (Bowman and Haire 1976; Cowen et al. 1987; Dierkes and Antal 1985; Ingram and Frazier 1980; Shane and Spicer 1983). The "progressive acquisition of knowledge" pervaded these efforts but a lack of systematic theorising was seen by many as stunting understanding of environmental reporting (see Ullmann 1985; Mathews 1987). Gray et al. (1995a) suggested that three core theories underlined why environmental disclosure might be undertaken: decision usefulness theory, economic theory and social and political theory. Decision usefulness and economic theory viewed disclosure as a response to the needs of financial market participants and responses to agency problems. Evidence here was, however, mixed and much of this theorisation seemed overly speculative. After an initial wave of interest in decision useful theory in the 1980s, its popularity waned before experiencing a renaissance in the major North American accounting journals in the past decade (see Dhaliwal et al. 2011; Elliott et al. 2014, 2017; Griffin et al. 2017; Martin and Moser 2016; Patten 2015; Roberts and Wallace 2015).

Gray et al.'s (1995a) summary of social and political theory explanations for environmental disclosure spurred a series of subsequent studies. They outlined a combination of complementary stakeholder theory, legitimacy theory and political economy theory explanations for disclosure. Variants of stakeholder theory and legitimacy theory emerged as the central theoretical crutches adopted to explain the growing evidence of disclosure. Instrumental stakeholder theory viewed environmental disclosure as a corporate response to managing key stakeholders. Roberts' (1992) work was influential here as he had earlier used Ullman's (1985) framework for predicting corporate social activity to empirically test the ability of stakeholder theory to explain social responsibility disclosure. Legitimacy theory viewed disclosure as part of a suite of organisational strategies aimed at convincing "relevant publics" to assign legitimacy to an organisation. A working paper from Lindblom (1994), much cited but seldom seen, theorised four possible legitimation strategies and became highly influential. A series of studies subsequently emerged advancing the initial work of Patten (1991, 1992) and Guthrie and Parker (1989) seeking to associate environmental disclosure with a range of legitimacy-oriented variables.

Legitimacy theory and its variants offered a launching pad for scholars who were concerned that their environmental disclosure data lacked theoretical import (Patten 1991, 1992). Its trajectory is ably analysed by Deegan (2002, 2019) who sketched how the theory evolved, the advances to understanding it proffered and its enduring problems. It is intriguing how the theory was popularised despite one of the first papers to adopt it to explain (social) disclosure offering no support for its explanatory power (Guthrie and Parker 1989). As its popularity soared, the theory and the way it was interpreted attracted considerable criticism. Accusations of an absence of nuance, insufficient contextual sensitivity and an ignorance of the theory's origins abounded (O'Dwyer et al. 2011; Parker 2005; Spence et al. 2010; Unerman and Chapman 2014). Some of these concerns surfaced in Deegan's (2002) special issue of *Accounting, Auditing and Accountability Journal* where the legitimation motives assigned to environmental reporting were challenged using direct managerial perceptions. A layer of sophistication was added which paved the way for work nuancing a perceived prevalence of narrow theorisations (see O'Dwyer et al. 2011). O'Dwyer (2002) emphasised the need to distinguish between legitimacy as a *state* and a *process* while contesting some of the prior presumptions surrounding legitimation motives. He suggested that *non-disclosure* could just as plausibly be motivated by legitimacy concerns (Belal and Cooper 2011), especially as target audiences differed in their responses to disclosure given the context being examined. Archel et al. (2009) maintained that legitimacy theory was too focused on the role of disclosure in managing relations between firms and their stakeholders, thereby ignoring the role of state support, or "ideological alignment with the state" (p. 1284) in legitimation strategies driving environmental disclosure. They called for more theorising around the nature of the *targets* of environmental disclosure and how this might shift legitimating motives. Neu et al. (1998) were rare in having addressed some of these concerns when demonstrating how disclosure was partially dependent on a *relevant public's influence* and a desire to manage the impressions of those publics (see also Solomon et al. 2013 in the unique context of private environmental reporting between investors and investees).[2]

Buhr (2002) extended legitimacy theorisations by embedding Lindblom's four legitimation strategies in her mobilisation of structuration theory to investigate the initiation of environmental reports in two Canadian pulp companies. She offered deeper insights into the legitimation and signification dimensions of structuration. Rahaman et al. (2004) combined components of institutional theory with Habermasian legitimation theory to reveal how environmental reporting *did not* produce legitimacy but actually stimulated *a crisis* of legitimation. Spence (2007) offered a rare route out of the legitimacy straitjacket when mobilising Laclau and Mouffe's discourse theory and placing it in the context of Gramscian thought. He maintained that "through the metaphor of balance, SER attempt[ed] to present the interests of business as largely congruent with social and environmental wellbeing" (p. 874). His case demonstrated how all motives for SER fell into some sort of hegemonic business case, thereby implying that the accountability ambitions of Gray et al. (1988) were unlikely to reflect emerging SER practice.

Bebbington et al. (2008a) argued that reputation risk management (RRM) could enhance legitimacy explanations for disclosure by operating as "an augmentation theory" that would allow for a more fine-grained analysis of disclosures. Adams (2008) robustly rebuffed their suggestion, asserting that RRM merely advanced a new labelling of legitimacy and therefore represented an "unnecessary diversion". Bebbington et al. (2008b) retorted by querying if "the legitimacy thesis [even] deserve[d] to be called a theory" (p. 372). They viewed legitimacy theory as a contested terrain in need of significant refining through reframing it in broader institutional or resource-based conceptions of corporations. While rejecting Adams' (2008) perceived attempt at theoretical closure, they argued for an "opening out" of theorising by embracing the possibilities offered by institutional theory, contingency theory, regime theory and structuration theory.[3]

More recently, social movement theory-inspired explanations for environmental reporting have emerged. O'Sullivan and O'Dwyer (2015) and Islam and Van Staden (2018) theorised social movements' impacts on disclosure, while Michelon et al. (2020) examined the role of *shareholder* activism in instigating disclosure. These studies implicitly re-embrace instrumental stakeholder theory explanations for environmental reporting and, in the case of O'Sullivan and O'Dwyer (2015), advance neo-institutional explanations of escalating disclosure by theorising how fields build around environmental issues to stimulate disclosure. In common with Islam and Van Staden's (2018) use of collaboration theory, O'Sullivan and O'Dwyer (2015) theorised the role of corporation-social movement *collaboration* as opposed to contestation in motivating disclosure. Cho et al. (2015) enhanced these stakeholder-focused theorisations, albeit indirectly, by mobilising the concepts of organised hypocrisy and organisational façades to theorise why companies may make certain disclosures (see also She and Michelon 2019). They highlighted how the prevailing economic system and conflicting stakeholder demands constrained the disclosure choices of individual corporations (see also She and Michelon 2019). These constraints are also evident in Rodrigue's (2014) partial use of a strategic accountability framing to explain the informational dynamics taking place between a firm and its stakeholders through its environmental reporting. Cho et al. (2015) offered an updated theorisation of the reasons for the "contrasting realities" of companies and stakeholders unveiled by Rodrigue (2014). Both of these studies significantly developed stakeholder theory interpretations of motives which simply view environmental reporting as a response to stakeholder demands (Liesen et al. 2015).

Theorising the *how* of environmental accounting and reporting

A related stream of research has theorised the processes underpinning the production of environmental reporting and the interactions within and around the organisations producing it. Adams (2002) entered organisations with the aim of better understanding these processes. However, she offered no explicit theorisation of her observations, simply stating that her findings "support[ed] all the theories of social reporting to various degrees" (p. 245) while bemoaning their limited explanatory power (see also Adams and Whelan 2009). Bebbington et al. (2009) offered more specificity in their theorising of underlying processes in their study of sustainability reporting champions. They mobilised neo-institutional theory to delve deeper into how the social context influences the choice of managers to initiate sustainability reporting. By de-emphasising the prevailing legitimacy theory focus on rationality they offered a subtler, more theoretically complex interpretation of the process (and the motives) through which sustainability reporting is embedded within organisations. Their paper was unique in posing questions about how and why sustainability reporting might become more widely institutionalised by demonstrating how organisational field-organisation dynamics underpinned evolutions in sustainability reporting. This focus on dynamics in a broader institutional framing fostered a welcome shift in the theoretical sophistication with which the evolution of sustainability reporting was interpreted.

Several variants of neo-institutional theory have surfaced to explain how environmental reporting is initiated within organisations. Qian et al. (2011) found that institutional theory and contingency theory helped to explain the development of environmental management accounting (EMA) in local governments in New South Wales while Higgins et al. (2014) used poetic analytics to illustrate how the sensemaking activities of early integrated reporting adopters contributed to its wider institutionalisation. As part of a growing trend researching the rise of EMA, Imtiaz Ferdous et al. (2019) combined the notions of reflexive isomorphism and institutional logics to investigate whether and how organisations actively engaged in shaping the legitimacy of the water supply field. They theorised how organisations in this emergent field reflexively shaped the emerging logics of the field. Using an institutional work framing, Farooq and De Villiers (2019) depicted a four-stage process of organisational transitioning with sustainability reporting within 30 Australian and New Zealand organisations. Related work adopted concepts such as loose coupling (Laine et al. 2017) and traditional agency theory (Sundin and Brown 2017) to examine the evolution of MCS seeking to integrate environmental issues and the production and substance of financial environmental information.

Theorising the role of environmental accounting in organisational level change

An extension of efforts to theorise the *how* of environmental accounting and reporting is a focus on how organisational change is engendered by environmental accounting. Laughlin's (1991) theoretical model of organisational change was initially popular among researchers starting to delve inside organisations. Laughlin (1991) conceived of organisations as a combination of subsystems (tangible elements such as buildings, behaviours and persons), design archetypes (intangible structures such as information systems) and interpretive schemes (metaphors, beliefs, values, riles and mission statements). He argued that organisations are normally balanced and coherent but that the balance between its components can be changed by environmental disturbances which engender what he refers to as first- and second-order change. Laughlin (1991) outlined different responses to and types of change in a series of change pathways, ranging from minimal to major change. Gray et al. (1995b) drew on this theorisation to study how environmental accounting might instigate different levels of organisational change. Larrinaga-Gonzalez et al. (2001) mapped organisational change in nine Spanish firms using Laughlin's (1991) key change elements of inertia, reorientation, colonisation and evolution. Their work was advanced by Bouten and Hoezée's (2013) study of four Belgian companies which showed how a range of different factors affected the interaction between environmental disturbances, environmental reporting and EMA systems. Bouten and Hoezée (2013) unveiled how similar environmental disturbances followed different change pathways, albeit none illustrated Laughlin's (1991) more fundamental second-order change (see also Narayanan and Adams 2017).

Laughlin's (1991) framework has continued to exert influence, albeit sporadically, in seeking to understand how and if variants of environmental reporting lead to different levels of organisational change (see also Fraser 2012; Powell and Tilt 2017; Stubbs and Higgins 2014). Given the process-oriented nature of Laughlin's framing, it is surprising that it has been primarily used in a static, categorising manner focused on labelling levels of change. Other than the original efforts by Gray et al. (1995b), there is little research which extends or develops Laughlin's (1991) framing which has led to a tendency to "draw insights from" Laughlin (1991) as opposed to developing his theorisation in the context of environmental accounting and organisational change. This is puzzling given that the nature of organisational forms has changed significantly since Laughlin's (1991) initial theorisation. It would, for example, be fascinating to see how his conceptualisation extends to "platform" organisations.

The theme of organisational change was a core feature of a special issue of *Management Accounting Research* edited by Bebbington and Thomson (2013). Laughlin's framing was revisited in two papers (Bouten and Hoezée 2013; Contrafatto and Burns 2013), while others engaged with common framings derived from the management accounting literature. Arjaliès and Mundy (2013) used Simon's levers of control (LOC) framework to explain how management control systems stimulate change towards sustainable development. Rodrigue et al. (2013) drew on the LOC framing to show how environmental performance indicators were used as interactive and diagnostic controls by an extractive company, and how stakeholders' perspectives were integrated into a corporation through its beliefs system. Moore (2013) re-embraced structuration theory, albeit in the context of wider institutional theorising, when seeking to explain how internal sustainable accounting processes become decoupled from external political discourses.

Adams and McNicholas (2007) introduced the action research method to offer insights into the potential for sustainability reporting academics to instigate organisational change. They used Lewin's (1947) field theory, group dynamics and three-step model to analyse and assist them in steering change within a state-owned organisation by helping it to adopt a sustainability reporting framework and integrate sustainability issues into planning and decision-making. It is intriguing to consider this effort in the context of Bebbington and Gray's (2001) efforts to develop full cost accounting at Landcare in New Zealand. This brave experiment also fits in the realm of action research and could have been theorised by depicting a process model of *failed* organisational change. Moreover, given Bebbington and Larrinaga's (2014) aforementioned exploration of how insights from sustainability science can contribute to developing full cost accounting, it seems evident that theorisation drawing on sustainability science would have enabled Bebbington and Gray (2001) to enhance our theoretical understanding of the possibilities of full cost accounting.

Ball and Craig (2010) theorised organisational change in two local government authorities using the "institutional toolkit" notion. They enriched our understanding of the changes these organisations make in response to environmental issues while simultaneously offering a perspective on the role organisations *should take* in addressing environmental challenges. Contrafatto (2014) later developed a related neo-institutional theory explanation in his study of the processes and stages through which environmental reporting became embedded in a multinational company. Leong and Hazelton (2019), however, cautioned against theorising organisational change in isolation of the *constraints* placed on organisations by their institutional environments,[4] something the institutional work literature is sensitive to.

A fascinating stream of research has adopted variants of governmentality theory to seek an understanding of organisational change dynamics in the realm of sustainability accounting. Similar to Leong and Hazelton (2019), Thomson et al. (2014) connected the institutional and organisational levels in their study of efforts at changing two public sector organisations' engagement with sustainable development. They linked wider programmes of government with the core technologies mobilised to enable these programmes in order to study the role of accounting in shaping and reshaping sustainability practices. They developed a holistic framework which is used to analyse the governing and mediating roles of accounting-sustainability hybrids. Spence and Rinaldi (2014) used four analytics of government (fields of visibility, techne, episteme and identity formation) to understand how accounting practices, operating in the context of a new sustainability regime, sought to shape the governance of a supply chain in a supermarket. Given the explosion of new accounting practices in the realm of sustainability in the past decade, it is surprising how this form of theorising has not gained greater traction, especially given key scholars' devotion to its potential to connect aspirational programmatic commitments to sustainability with core accounting technologies such as sustainable development indicators (Bebbington, Russell and Thomson 2017; Russell and Thomson 2009; Tregidga 2013).

Another emerging source of theorisation of organisational change draws on concepts from actor network theory (ANT). Georg and Justesen (2017) shifted attention away from a focus on how environmental accounting may *inform* management decisions towards how environmental accounting *forms* management decisions. They illuminated the performative role of environmental accounting in a study of "environmental accounting in the making" (p. 1066). Drawing on the notions of framing and overflowing they showed how environmental accounting was framed and, in turn, helped shape the design of a new green, zero energy building by helping to produce "new insights, visions and constellations of possible building designs" (p. 1067). A unique aspect of their theorising was its ability to reveal how environmental accounting can help *enact* the future, a departure from the prevalence of research which studies environmental accounting as a *representation* of past performance. Egan (2014) also drew on aspects of ANT to examine how distinct forms of accountability for water changed within an Australian university. He focused in particular on the role of non-human actants – such as water meters, spreadsheets, information systems and policy documents – in shaping a focus on water efficiency in the university.

Theorising field-level change in environmental reporting

Neo-institutional theory framings have permeated efforts to understand field-level developments in environmental accounting and reporting. O'Sullivan and O'Dwyer (2015) traced the rise of a field focused on banks' reporting on Equator Principles compliance using the notion of an issue-based field. They traced the dynamics underpinning the field's formation in a process model showing how the issue-based field formed and evolved by drawing on and extending the institutional infrastructure of a mature project finance field. Humphrey et al. (2017) theorised the field level rise of integrated reporting by combining institutional work-inspired theories of institutional change with the boundary work notion to demonstrate how integrated reporting's aim to reconfigure the corporate reporting field was contingent on its ability to reconfigure the institutional investment field. Rowbottom and Locke (2016) traced the early emergence of integrated reporting by drawing on the ANT concepts of detour, affordance and laboratory. These framing devices enabled the authors to highlight the way the core features of integrated reporting were shaped and remained continuously unstable in the face of competing pressures.

Clune and O'Dwyer (2020) examined the evolution of environmental reporting in the Dutch investment field by assimilating insights from institutional work, social movement theory and the notion of organising dissonance. They uncovered how dissensus was managed constructively by a diverse movement of actors that formed to foster enhanced environmental reporting within the Dutch investment field. Their study offers theoretical insights demonstrating how incremental change in environmental reporting is shaped by complex but carefully managed interactions at the field level which can eventually lead to norms of environmental reporting emerging in fields that are traditionally hostile to such reporting. Retaining the focus on reporting norms, Bebbington et al. (2012) examined how norms develop around environmental reporting practices, which determine how and whether these practices gain traction in a field. They theorised the construction of normativity around environmental reporting – how norms around environmental reporting were produced – and offered a complementary focus to neo-institutional approaches to norm diffusion by unveiling how shared beliefs around the legitimacy of norms emerge independent of formal legal enforcement. Their framing explained the production of normativity in the two contrasting cases of Spain and the UK, where environmental reporting had developed differently. Three internal conditions were uncovered, which contributed to the legitimacy of norms around environmental reporting: congruence with the underlying values of previous norms; the perceived integration of the rules in a coherent normative framework, and whether the rules are perceived to offer clarity (p. 89).

Van Bommel (2014) summoned Bolthanski and Thevenot's (2006) sociology of worth framework to explain efforts to legitimise integrated reporting in the Dutch reporting field. He showed how integrated reporting combined different domains of industrial, market, civic and green orders of worth which were reconciled to enable it to gain legitimacy. In a broader "how" vein, Russell et al. (2017) suggested using the orders of worth framing as a potentially useful way of advancing scholarship in the area of accounting and socio-ecological change, encapsulated in the term "ecological accounts" (see also Birkin 1996). They offered persuasive sophisticated arguments illustrating how this framing could help to broaden and open out accounts of human–nature relations. Vinnari and Laine (2013) conceived of environmental reporting as a managerial innovation and adopted Abrahamson's (1991) typology of innovation to theorise the diffusion and decline of environmental reporting practices in the Finnish water sector. They uncovered the role of "fad and fashion" in initiating environmental reporting and traced its eventual decline to internal organisational factors and the absence of persistent external pressures.

Examinations of field-level advances have also embraced Pierre Bourdieu's oeuvre. In seeking to understand how accountants can contribute to field and organisational level sustainability reforms, Egan and Tweedie (2018) marshalled the dynamic interactions between the concepts of habitus, capital and fields to offer "a multi-dimensional narrative of how firms can engage - or fail to engage - in sustainability initiatives" (pp. 1750–1751). They illuminated obstacles to engagement across individual, organisational and institutional levels. In a similar vein, Lodhia and Jacobs (2013) asserted that Bourdieu's work offered "a powerful set of tools to explore *how and why* environmental reporting occurs" (p. 600, emphasis added). Their analysis showed how environmental reporting was the result of strategic choices by internal champions in a field who were motivated by a desire to acquire different forms of cultural capital or more generalised forms of economic and social capital. Whether environmental reporting was considered legitimate or not was worked out in a struggle between different actors striving to gain different types of capital. Despite the field-level focus of Bourdieu's concepts, the authors focused their analysis on the importance of the internal context of two departments in the Australian commonwealth public sector in explaining environmental reporting practices.

Theorising stakeholder engagement around environmental reporting

Several scholars have theorised external stakeholder engagement with companies around environmental reporting. Thomson and Bebbington (2005) viewed the provision of environmental accounts as being akin to a process of education and thus amenable to pedagogic evaluation. They used Paolo Freire's distinction between banking and dialogic education as a heuristic enabling them to reflect on and understand the processes that generate environmental reports. Drawing on their experiences of stakeholder engagement exercises, they criticised the tendency for these processes to exhibit a narrow form of banking education in which stakeholder influence and the nature of mutual learning were inadequate (see also Bebbington 1997). They argued for an interactive two-way dialogic education process as an ideal for company–stakeholder interactions around environmental reports. Bebbington et al. (2007) extended this work when drawing on wider variants of dialogic theory to advance theorising, which could shape, guide and support engagements around environmental accounting. A dialogic-informed engagement approach to environmental accounting theory and praxis was presented, which augmented Thomson and Bebbington's (2005) engagement with Freire's work by mobilising a number of related theorists (such as Bakhtin and Giroux). Consistent with Thomson and Bebbington (2005), Bebbington et al. (2007) focused on mutual learning within accountability relationships between stakeholders and entities – "dialogic processes of accountability" (Bebbington et al. 2007, p. 358) – aimed at advancing substantive emancipatory change (see also Contrafatto et al. 2015). Their theorisation conceived of fluid principal–agent relationships with an enhanced voice for non-financial stakeholders and greater agency in defining accountabilities.

Unerman and Bennett (2004) enrolled Habermas's ideal speech situation to assess the extent to which Shell's internet stakeholder dialogue forum conformed with the theoretical consensus building discourse ethics criteria of an ideal speech situation. Consistent with Bebbington et al. (2007) they theorised processes leading to mutual understanding and enabling debate that offered the prospect of reaching agreement or some form of moral consensus through democratic dialogue among different stakeholder groups. Cooper and Owen (2007) also used Habermas' ideal speech situation as an evaluative mechanism to ascertain if UK stakeholder accountability practice enabled stakeholders to enter into "discourse, discussion and dialogue with corporate management and government" (p. 653). They were especially concerned to comprehend how power differentials between accountors and accountees could be mitigated in these circumstances. They concluded that environmental disclosure processes offered little opportunity for facilitating action on the part of organisational stakeholders, and questioned their role as mechanisms of accountability. Archel et al.'s (2011) critical neo-institutionalist framing similarly studied how social movement engagement with dominant institutional arrangements in Spain led to the reinforcement of the status quo. They theorised the discursive orientation of the institutionalisation process and the power dynamics which influenced it. In a more descriptive vein, Kaur and Lodhia (2018) drew on the notion of stakeholder salience to theorise how stakeholder engagement around sustainability accounting evolved in three Australian local councils, while Solomon et al. (2013) used the work of Erving Goffman to theorise the stakeholder engagement setting of private SER in interactions between investors and investees. They revealed how frontstage ritualistic impression management in private SER was inconsistent with backstage activities within financial institutions where private financial reporting was prioritised (see also Solomon and Solomon 2006) and concluded that private SER was mainly a "cosmetic, theatrical and empty exercise" (Solomon et al. 2013, p. 195).

Brown (2009) argued that social and environmental accounting was inadequately theorised to cope with difference and diversity in dialogical processes, despite claims to embracing plurality. She argued for a shift from consensus-oriented theorisations of engagement towards an agonistic form of theorising that placed ideological conflicts and domination and denial of voice at its core (see also Brown and Dillard 2013, 2014). In an extension of this critique, Brown and Tregidga (2017) "re-examined" Unerman and Bennett's (2004) study using Ranciere's theoretical insights. Along with a related stream of social and environmental accounting research, Unerman and Bennett's (2004) work was rendered naive as their proposed ideal speech situation was considered "conceptually impossible" (p.12). According to Brown and Tregidga (2017), its privileging of consensus failed to recognise that stakeholder engagement does not pay sufficient attention to the deprivation of voice (p. 11) and severely underestimates the challenges facing those who want to present non-hegemonic arguments (see Brown and Dillard 2013 for similar arguments). This is an intriguing theoretical paper and forms part of a trend in social and environmental accounting research where critical theorists denounce consensus-oriented theorisations (see Tinker et al. 1991). A puzzling feature of Brown and Tregidga's (2017) work was its failure to acknowledge Bebbington et al.'s (2007) prior work, co-authored by Brown, which addressed many of their "political" concerns from a dialogic education perspective.

While Alawatage and Fernando (2017) saw much to commend in Brown's (2009) political theorisation of SER, they missed consideration of the "postcolonial periphery". They proposed a theorisation of SER in postcolonial social spaces to explain how "a new hegemonic order is constructed through [SER] discourses" (p. 2). They used a discourse analysis of interviews with corporate managers and their published sustainability information to show how western SER was culturally reproduced in peripheral countries, thereby recreating a postcolonial hegemonic order. Homi Bhabha's postcolonial theory underpinned their theorisation. Their attention to how local managers used global SER discourse to reimagine their organisations advanced a stream of research theorising the role of language in environmental reporting.[5]

Theorising the role of language in environmental reporting

Studies of environmental reporting have regularly drawn on discourse theory to investigate how organisations *represent themselves* in relation to sustainable development. These studies focus on the role of language in shaping a wider understanding of environmental issues *vis-a-vis* business (Ferguson et al. 2016, p. 281). Tregidga et al. (2014) used Laclau and Mouffe's conceptualisations of discourse, identity and group formation and their theory of hegemony to interpret the emergence of corporate reporting on sustainable development from 1992 to 2010 in a sample of New Zealand organisations (see also Spence 2007). They uncovered three distinct organisational identities represented in these reports: environmentally responsible and compliant organisations, leaders in sustainability and strategically "good" organisations. In earlier work, both authors theorised how broader discourses of sustainable development influenced how companies constructed the concept of sustainable development in their reporting (Milne et al. 2009; Tregidga and Milne 2006). Discourse studies by Laine (2009) and Spence (2007) argued that corporate disclosure on sustainability is ideological as it constitutes meaning in the service of power by representing the corporation as a liberating and protecting force that can assist in the survival of the human race while serving its own economic interests (see also Brennan and Merkl-Davies 2014).

Milne et al. (2006) mobilised the notion of "the journey metaphor" to theorise linguistic strategies in corporate communication surrounding sustainability issues, while illustrating that the destination of the journey is rarely articulated in this "story" (see O'Dochartaigh 2019). They uncovered a linguistic strategy which reinforced business as usual. Ferguson et al. (2016) extended discourse-oriented studies by employing Thompson's depth-hermeneutic framework to emphasise the wider context in which texts are produced. This framework offered them a typology of linguistic strategies to inform their analysis of corporate texts related to climate change in conjunction with a conceptual framework enabling a wider socio-historical analysis. This facilitated their theorisation of "the historical and social factors that [lay] beyond the texts[s] [analysed]" (Ferguson et al. 2016, p. 281) through which they demonstrated how companies' communicative practices helped to constitute and reproduce the structure of the field in which they operated. Busco et al. (2018) subsequently shifted the focus away from studies of corporate communications to analyse the discourses concerning sustainability and the initiatives for embedding sustainability into accounting and reporting practices that emerged in a large international oil and gas company. They used the notion of "discursive concepts" to interpret sustainability "as being an empty category with no fixed meaning, through which individuals try to make sense of different aspects of organisational performance" (Busco et al. 2018, p. 2219).

Conclusion

In a review paper published in 2002, the late Rob Gray (2002) bemoaned social (and environmental) accounting scholars' inability to theorise. As this chapter hopefully demonstrates, Rob's pessimism has proven unfounded. The range of theorisations depicted above bear testament to a field of study that has been sharpening its theoretical tools for the past three decades. In fact, the concern may now be with the sheer range of theorisations being mobilised to understand similar phenomena. Nevertheless, a fascinating feature of these developments is how theoretical frames from outside the accounting and management fields, such as sustainability science, are now being adopted to inform developing work in areas like ecological accounting. In the future, I hope more scholars gain the confidence to extend and challenge existing theory as well as drawing inspiration from grounded theory methods in order to offer unique theorisations of underlying processes of environmental reporting and accounting (Langley 1999; Langley et al. 2013). "Making sense" of emerging developments through "abstracting, generalizing, relating, selecting, explaining, synthesising and idealizing" (Weick 1995, p. 389) all aspects of environmental accounting and reporting is an endeavour worth pursuing, not just for intellectual advancement, but for its role in assisting in the creation of the "new realities" that many scholars aspire to.

Notes

1 These themes are not exhaustive but they are designed to offer a flavour of the vast range of theorising evident in the literature. For example, I do not delve into theorising around assurance on environmental reporting (see Canning et al. 2019; O'Dwyer et al. 2011; O'Dwyer 2011). I also do not delve into the emerging work on ecological accounting and extinction accounting which offers a range of alternative theorisations.

2 Ball (2007) theorised the motives for introducing environmental accounting in a Canadian City Council as a form of "workplace activism" in which employees sought to build a genuine organisational response to environmental issues. Thoradeniya et al. (2015) introduced the theory of planned behaviour to uncover psychological factors that induced managers to engage in environmental disclosure.

3 Subsequent research indirectly tested Bebbington et al.'s (2008a) additional theorisation by presenting results consistent with companies engaging in environmental disclosure to offset the potential reputational effects of poor environmental performance (Cho et al. 2012).

4 See Adams and Larrinaga (2019, pp. 2380–2382) for a review of theorisations of engagement-based social accounting more generally.

5 For another perspective on how environmental accounting might be theorised in non-western contexts, see Gallhofer et al. (2000) which consider how environmental accounting might be theorised using insights from indigenous cultures.

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