

Paper#: K166

A Meta-analysis Of Two Decades Of Sustainability Accounting Literature: Observations And Future Directions

Vijaya Murthy

The University of Sydney
Vijaya.murthy@sydney.edu.au

Cristiana Parisi

Copenhagen Business School
cp.om@cbs.dk

ABSTRACT

The purpose of this article is to examine the literature on sustainability accounting research (SAR), by performing a meta-analysis of literature and critiquing of SAR articles in selected accounting journals covering twenty years: the period 1993-2012 inclusive. We conduct a descriptive meta-analysis of 473 SAR articles, published in ten top ranked managerial accounting journals providing a global perspective of the field. We use a method previously employed in various other fields, to select and classify the academic articles. Our findings show that SAR has been consistently developing as an important field of research, with greater emphasis on environmental concerns. The paper also suggests several significant omissions in the SAR field which needs academic attention for progression of research and policy. The paper highlights how several top ranked journals attribute limited space to SAR, in particular to the 'social side' of SAR. The research gaps presented in the paper provide a needed starting point for further thinking and discussion about the challenges and opportunities associated with corporate sustainability performance. Based on our findings and given the growing attention devoted by teaching institutions to SAR, future research could devote attention to sustainability from this particular perspective. Our suggestion is to approach future research on sustainability in an integrated manner, rather than through the somewhat fragmented approaches that characterises the field. This study extends upon the previous literature reviews, by extending the scope and the time frame. The paper seeks to make a particular contribution with an objective to consider the state of what is more often now described as 'sustainability accounting research' (SAR). In this paper we provide a general view of the landscape of the SAR field.

Keywords: Sustainability accounting, meta-analysis, literature review