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Investigating the role of stand-alone sustainability reports

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ABSTRACT

Purpose: This paper investigates the role of the stand-alone sustainability report. Specifically, we examine the prevailing assumption that the stand-alone sustainability report's role is to provide decision useful information to users.

Design/methodology/approach: We conduct an in-depth case study to collect data that we analyse through the theoretical framing provided by concepts from actor-network theory (ANT). This enables us to trace the stand-alone sustainability report as it travels through space and time interacting with other actors.

Findings: Rather than being intended to provide decision useful information to users, the stand-alone sustainability report's role is as an interessement device. That is, it is enrolled to retain critical supports and in doing so helps the organisation protect its ability to transact in the manner that they so desire.

Originality/value: This research examines the role of the stand-alone sustainability report through setting it in the broader context of an organisation's management control system (MCS). Through the use of the theoretical framing provided by concepts from ANT we visualise a different understanding of organisational change than is usually assumed in the extant social and environmental accounting (SEA) literature. This allows us to develop new understandings of the role of the stand-alone sustainability report.

Keywords: Stand-alone sustainability report, framing, overflowing, organisational change.