

Plenary Session 3

Whither Theory in Social and Environmental Accounting Research



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ABSTRACT

Rapid increases in organizational interest in, and engagement with, so-called sustainability accounting and reporting provide many opportunities for social and environmental accounting research to positively influence these developing practices. A key role of social and environmental accounting researchers in this context is to provide a high-quality evidence base upon which practices can most effectively be critiqued and enhanced, and innovative new policies and practices developed. Providing such a high-quality evidence base requires well-theorised interpretations of reliable empirical evidence.

This presentation examines the role that theory has played in provision of empirical insights from social and environmental research. It also explores how greater use of more refined and varied theoretical perspectives can help social and environmental accounting researchers develop enhanced insights that could have a greater positive impact on organizational social and environmental accounting and reporting policies and practices.