

Accounting Forum

Special Issue of Accounting Forum Social and Environmental Accounting and Accountability

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A growing concern over recent decades regarding the negative impacts of economic activity on the natural and social environment is evident in topical articles in important news media. A 2009 *Time* magazine cover story, for example, illustrates that consumers are increasingly willing to change their behaviour for environmental reasons (Stengel, 2009). Since the 1980s and 90s in particular there has been an increasing consumer focus on problematic social and ethical issues, such as the exploitation of labour and other human rights issues in developing countries related to the worldwide growth in multinational firms and international trade. Concern with issues such as environmental degradation, pollution, waste, poverty, depletion of natural resources, human rights, distributional justice, and inter- and intra-generational equity have increased in prominence.

A number of high-profile international reports have emphasised the costs to society and the planet of increasingly globalized trade and commerce, and have intensified public concerns over these issues. These reports include the influential Intergovernmental Panel on Climate Change Assessment (IPPC) Reports; the Stern Review on the Economics of Climate Change (2006); and the recent series of 'Ruggie Reports' to the United Nations (UN) Human Rights Council concerning the social impacts of globalized business. Other international initiatives have included the formation in 2000 of the UN Global Compact to align corporate values with the UN's policies on social and environmental responsibility, and the publication in 2003 of the UN 'Norms' on business and human rights.

There has been a growing demand from society for greater accountability and transparency in corporate reporting of the environmental and social impacts of economic activities. In response to these growing societal concerns, a recent KPMG survey of international corporate social responsibility (CSR) reporting has indicated a marked increase in such reporting patterns worldwide (KPMG, 2008).¹ CSR reporting has also received attention

¹ The survey results showed for example that 80% of the largest 250 companies worldwide issued a CSR report or provided equivalent information in their annual reports. Reporting levels averaged 45% among the largest 100 companies in 22 countries surveyed, an increase of 50% since 2005. As CSR reporting is still voluntary in most countries, this growth in the provision of additional information is significant.

from a wide range of organizations – for example, large listed multinationals, SMEs, public sector entities, and for-profit and not-for-profit entities. Social and environmental information is reported in a range of media, including annual reports, CSR reports, websites, media releases and independent articles and reports. Research has also revealed a corresponding increase in demand for, and incidence of, voluntary assurance of CSR reports (Simnett et al, 2009). Initiatives such as the Global Reporting Initiative (GRI) G3 guidelines have sought to extend and standardize the reporting of corporate environmental and social impacts, including those relating to human rights and indigenous rights.

For this special issue of *Accounting Forum* we invite papers investigating a range of issues regarding social and environmental accounting and accountability as they pertain to a broad range of organizations and stakeholders. Papers may be qualitative or quantitative in their methodology, may be inter-disciplinary in nature, and should explore issues that will contribute to our understanding of accounting and accountability in any of the fields of social and environmental reporting, and future developments in these reporting issues.

Submission of Papers – deadline 30 April 2010

Papers should be written in English and submitted electronically no later than 30 April 2010 to susan.wild@canterbury.ac.nz. All papers will be subject to a double-blind refereeing process.

References:

- Global Reporting Initiative (2006). *Sustainability Reporting Guidelines – G3*. [Online]: available at: <http://www.globalreporting.org/ReportingFramework/G3Online/>
- KPMG (2008). KPMG International Survey of Corporate Responsibility Reporting 2008, October 2008 KPMG International. [Online]: available at: <http://www.kpmg.com/Global/IssuesAndInsights/ArticlesAndPublications/Pages/Sustainability-corporate-responsibility-reporting-2008.aspx>
- Ruggie, J. (2006 - 2008). Interim Report of the Special Representative to the Secretary General, 22 February 2006; ‘Business and Human Rights: Mapping International Standards of Responsibility and Accountability for Corporate Acts’, 28 March 2007; ‘Protect, Respect and Remedy: A Framework for Business and Human Rights’, 7 April 2008. [Online]: available at: <http://www.reports-and-materials.org/Ruggie-docs-list-8-Jan-2009.pdf>
- Simnett, R., A. Vanstraelen, and W. F. Chua (2009). Assurance on Sustainability Reports: An International Comparison. *The Accounting Review* 84 (3): 937-967.
- Stengel, R. (2009). The responsibility revolution. *Time* 174 (11), 21 September: 24-27.
- Stern, N. (2006). *Review on the Economics of Climate Change*. UK Treasury. [Online]: available at: http://www.hm-treasury.gov.uk/stern_review_report.htm
- United Nations Economic and Social Council (2003). *UN Norms on the responsibilities of transnational corporations and other business enterprises with regard to human rights*. [Online]: available at: [http://www.unhcr.ch/huridocda/huridoca.nsf/\(Symbol\)/E.CN.4.Sub.2.2003.12.Rev.2.En](http://www.unhcr.ch/huridocda/huridoca.nsf/(Symbol)/E.CN.4.Sub.2.2003.12.Rev.2.En)

Websites:

- United Nations Global Compact website: <http://www.unglobalcompact.org/AboutTheGC/index.html>
- Intergovernmental Panel on Climate Change (IPCC) Assessment Reports: <http://www.ipcc.ch/>