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A critical discourse analysis of the concept sustainability within the accounting community inclusive of small and medium-sized practices.

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Abstract

In looking at the continued development of the concept of sustainability intra and inter the accounting community, this work has created a number of empirical data sets: interviews with Small and Medium-sized Practices (SMPs); interviews with Big Four firms/ Professional Accounting Bodies/ others – relevant to sustainability and accounting.

This empirical data has in particular added the views of a marginalised group within the accounting community – SMPs. Also the web-site empirical data sets from the Big Four have added some triangulated data.

The key findings include: SMPs understanding of sustainability is still quite basic, grappling with the definitions and how the sustainability concept can be aligned to accounting services; dominant groups (Professional Accounting Bodies and Big Four firms) continue to develop the concepts and services, with a view those developed primarily for and with multi national firms can be trickled down to SME/Ps; SMPs have been viewed as trusted business advisers, combined with the development of the business case to sustainable development and the reduction in traditional accounting services, there are strong motivations for the development of sustainability services and advice by SMPs; the concept of sustainability is multi-layered within the accounting community with SMPs still at an introductory stage whilst the Big Four and Professional Accounting Bodies developing the use of accounting language to create, explain and analyse sustainable development.

The theoretical development in using a critical discourse analysis framework is in particular the stage between discourse and Grand Discourse. Initially in poly-vocal discourse the Grand Discourse analysis can be said to theoretically identify the level of development of the idea and leadership and power dynamics within the specific sub-groups in the progression of the concept.

There are a number of policy suggestions that this work develops including: improved engagement intra the accounting community; clear guidance developed for marginalised accounting groups; increased regulatory support in addition to reporting; continued guidance on sustainability assurance.

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Chapter 1

1. Introduction

1.1 Overview of chapter

Having explained the research aim, objectives and question this introductory chapter consists of a number of further developed sections: Section A – Background - a discussion of some important background issues to this work, the importance of the contextual issues is developed; Section B – Motivation and aims - a discussion on the motivations for this research project and the research question; Section C – Summary of thesis chapters - the final section is a summary of the rest of the thesis in terms of the chapters, specific issues covered and flow of the work. These are overarching sectional distinctions which have been drawn up to help the reader (and author) navigate their way through this section and to explain in particular the main aims and motivation for this work. The boundaries between the sections are porous and therefore there may be aspects of the general themes which will appear in alternate sections of this introduction.

1.2 Research aim, objectives and questions

This section intends to clarify the main research aspirations for this project; this is added to further in other sections, with Section B (Chapter 1) providing more depth in terms of the motivation and aims in relation to this research project.

The aim of this work is to explore the views of accountants working in small and medium-sized practices (SMPs), termed as being the views of SMPs on the topic of sustainability. SMPs are a group that are under-researched, combined with their views on sustainability which has been seen as an emergent term. In the accounting and business community there is little research combining the sustainability concept with the SMP context with Spence, Agyemang and Rinaldi (2012) being the only noted example in this work.

The research objective in this work will therefore be to add to the research carried out

by Spence et al, (2012) in generating empirical data, mainly interviews and some web-site analysis, which are to form the basis of the analysed data. This follows a more inductive approach to research (Corbin and Strauss, 2008) starting with a wider range of issues and crafting this into cogent research findings. To bring together the data a research framework of critical discourse analysis (Alvesson and Karreman, 2000) is to be used. Another research objective is to reflexively analyse the use of the critical discourse analysis approach, in particular the ability to move between what can be framed as the different levels in exploring discourse as text, discourse and social context (or Grand Discourse) (Alvesson and Karreman, 2000; Fairclough, 1989, 1992).

The research questions taken from the title of this work can be framed as follows, with some direction as to the specific primary data sections of this work (Chapters 5 – 13) that cover the research questions:

1. What is the understanding of SMPs of accounting and sustainability?

   This is specifically explored in Chapter 6 – Data Analysis and interviews with SMPs; Chapter 8 – Comparative interview data analysis (SMPs and Big four); Chapter 9 – Data analysis – web-sites SMPs and Big four; Chapter 10 – Data analysis – comparative analysis of findings SMPs and big four.

2. How is the concept of sustainability developed in the accounting community inclusive of SMPs? This includes who the dominant groups are within the accounting community.

   This can be directed to Chapter 7 – Data Analysis of Big four and professional accounting bodies; Chapter 8 – Comparative interview data analysis (SMPs and Big four); Chapter 9 – Data analysis – web-sites SMPs and Big four; Chapter 10 – Data analysis – comparative analysis of findings SMPs and big four.

3. Why would SMPs be motivated to develop the concept of sustainability within the accounting community?

   The motivations are clearly defined in Chapter 2 – Accounting context, section 2.6 – key drivers of sustainability and accounting; Chapter 3 – Literature Review, section 3.3.3 – SME motivations to become more sustainable. The

primary data is explored in Chapter 6 – Data Analysis and interviews with SMPs; Chapter 8 – Comparative interview data analysis (SMPs and Big four).

4. Where the current accounting and sustainability debate is – is this still an emergent concept within the accounting community?

   The sustainability concept is developed most clearly in Chapter 3 – Literature Review, section 3.2 sustainability and CSR definition. This is then developed in terms of primary data in Chapter 8 – Comparative interview data analysis (SMPs and Big four); Chapter 10 – Data analysis – comparative analysis of findings SMPs and big four.

In terms of the overall findings in relation to these research questions – Chapter 12 Data Analysis – from discourse to Discourse and Chapter 13 – Discussion, provide the overall summary of the main findings of the work and so can be directed to answering these questions. The discussion on these questions is synthesised in Chapter 13 – section 13.2 Key addition to knowledge, where each of the four questions is clearly discussed in this research project.

This is also a reflexive piece of research (Alvesson and Skoldberg, 2000) and in this sense one additional research objective is reflexion on the research process and in particular on the critical discourse analysis framework used. This is developed more in Chapter 4 – Methodology, where critical discourse analysis is explored in more detail; Chapter 12 – Data analysis – from discourse to Grand Discourse where the different levels of critical discourse analysis are explored, and then in Chapter 13 – sections 13.2 – key addition to knowledge and 13.6 - Limitations and a reflexive analysis of the research process.

This research is an interpretative and inductive piece of research (Corbin and Strauss, 2008) and with this in mind the above specific research questions are sketched out to provide some direction and guidance to the work, but the over-arching aim of the work is still exploring the sustainability debate within the accounting community inclusive of SMPs These specific questions can be found in the work, but are also not clearly answered in isolation, the final discussion attempting to pull together much of the prior reading and primary data findings in this research takes place in Chapter 13.

Section A – Background

1.3 The accounting community

The modern form of the accounting community and the business community can be seen as having evolved over the last one hundred and fifty years alongside the first wave of industrialisation that initially emerged within the United Kingdom (Soll, 2014; Birkin and Polesie, 2012). The development of incorporated enterprises, the creation of the agency relationship between the owners and managers were all part of the development of the capital markets and the growth of industry and business, and consequent of and influential in many of these developments was the accounting community (Hopwood, 1987; Loft, 1986). The accounting community can itself be defined as a profession which despite the changes within business organisations and movement towards the capital markets and incorporation, has seen many of the accounting firms retain their original structures as partnerships. In fact, there are recent examples of the few accounting firms that did incorporate not having fared well, and incorporated accounting firms have disappeared as significant players within the accounting community (Reed, 2013). The accounting community is mainly controlled in the UK by the professional accounting bodies: Institute of Chartered Accountants in England and Wales (ICAEW); Association of Chartered Certified Accountants (ACCA); Chartered Institute of Management Accountants (CIMA); Chartered Institute of Public Finance and Accountancy (CIPFA); Institute of Chartered Accountants Scotland (ICAS) and Institute of Chartered Accountants Ireland (ICAI). Another dominant group consists of the 'big four' accounting firms: PwC; KPMG; Deloitte and Ernst and Young (EY). The four biggest firms have developed over time as a result of mergers of accounting practices, and have also more recently reduced their names to acronyms which are to be predominantly used in this work. Some initial details (in chapter 2 the accounting context is developed more comprehensively) on how they reached their current positions include: PwC – was formed in 1998 by the merger of Pricewaterhouse and Coopers and Lybrand; KPMG was formed in 1987 when the Dutch accounting firm Klynveld Main Goerdeler (head office is in Holland) merged with Peat Marwick International; Deloitte Touche Tohmatsu Limited is a company limited by guarantee which the national accounting groups within the firm are members of (head office is in New York); Ernst and Young was formed in 1989 following the merger of Ernst and Whinney and Arthur Young & Co.. The accounting community is

predominantly a professional community and whilst it is accepted that there are some other bodies which are arguably outside this definition (for example the Association of Accounting Technicians (AAT) and International Association of Bookkeepers (IAB)) this work concentrates on the professional bodies as part of the central view in order to explore how the communication process works within and between the bodies.

1.4 The accounting community – dealing with challenges and illustrative power

The accounting community is a powerful body within society, and even when questions around its legitimacy have been raised they appear to have been brushed away with the dominant groups in the community seemingly able to continue to develop and prosper. Since the turn of the millennium the two biggest challenges to the legitimacy of the accounting community should have been following the Enron debacle in 2001, and then the financial crisis of 2008. These are events which happened within and or in close proximity to the central activities of the accounting community. If you take these as examples that undermine accountability and assurance, Enron provides a clear example of the fraudulent systematic behaviour of one of the accounting firms (Arthur Anderson). More significantly, the financial crisis shows the reality of the lack of accountability in the financial sector even though, in theory, it was being heavily regulated with the accounting community complicit in its governance. Yet neither of these significant episodes was enough to dislodge the current power, acceptance and use of the accounting terminology as an important rationale in decision making, and or the specific role of the accounting community in particular in the business community.

1.5 The dominant accounting bodies

Within the accounting community, one view might be that the professional bodies are the dominant group and ‘gatekeepers’. Yet it is clear that the big four accounting firms also have significant power, not so much in relation to representing a view of the accounting membership but in their ability to exercise executive power in relation to political decision making and executive committee participation. An example of the big four firms’ eminence within the profession can be seen in their representation on

executive global accounting bodies such as Federation of European Accountants (FEE – based in Brussels) and International Federation of Accountants (IFAC – based in New York) where the professional accounting bodies and big four appear to have similar representation and power in any discussions and policy creation. In relation to the main policy development in the UK, and access and influence on the political parties and leadership, then the big four firms appear to outstrip the professional accounting bodies and are often the preferred medium used to convey the accounting communities' view. This split of the accounting community into two dominant groups ignores the views and voice in the practice community of a number of groups including the small and medium-sized practices (SMPs). This marginalising of SMPs is not only inter the accounting community debates within external accounting/business groups, but also intra the accounting community itself and any discourse that shapes the professional position and views, and this marginalisation of SMPs from the discourse has been historically a developing trend (Ramirez, 2009). The consequence of this will be that any new policy development is significantly influenced by two groups within the accounting community, and only one of these groups has representation of its membership being a more representative body of all accountants in the form of the professional accounting bodies (Ramirez, 2009).

The accounting community has over time developed a professional structure reinforcing the imbalance of power which is influenced and controlled by a small number of bodies. In this study the big four and professional accounting bodies are singled out as particularly dominant and the second part of this study is to explore the dynamics of the accounting community in shaping new and emergent concepts such as sustainability, inclusive of dominant and marginalised groups. For the reasons described above the big four and professional accounting bodies are taken as the proxy dominant groups and the small and medium-sized (SMP) practices are taken as the marginalised group. The study does tend to focus towards the accounting practice community and accepts that this is a simplification of the accounting community and all of the groups within it, but is representative of the main power dynamics within the community and specifically the practitioner community.

1.6 Accounting rhetoric

The accounting concept and rhetoric is all pervasive and powerful in society with the spread of and the influence of accounting rhetoric far outside of the accounting community. The accounting concept can be seen as including a number of important threads: the economic rational view of the world and issues; the need for measurability and quantification of data to support decision making; an organisation centric view of the world and minimisation of the individual; the need for accountability in particular where there is a separation between ownership and management; the aim for transparency; the importance of independence in reporting back on accountability; the importance of the professional body in the efficacy of the accountability process. If looking at a number of the significant social issues that have emerged recently then it is almost certain that a strand of discourse, and often the current dominant strand of discourse, will be that aligned to accounting. Illustrative of this is the current debate around the NHS and its affordability with potential significant scaling back of services and or move towards charging for specific services. The discourse on changes to the NHS is peppered with terms such as 'privatisation' and 'competition' (Chand, 2014). Another example is the general austerity programme in the UK that the current government have been implementing since 2010, which is effectively controlling the public spending and implicit in this the public sector. Again, this discourse is reinforced with the use of terminology including: cost efficiency and 'benefit cuts' (Monaghan, 2014). What is being demonstrated most clearly, in one of the most contentious discussions, is that the most powerful and dominant discourse is driven forward using accounting rhetoric. Terminology established and developed within the accounting community, is being used now as shorthand by bodies like the government to reinforce their arguments. These terms and the discourse that develops is so entrenched within a western (UK) society psyche that they become 'red flags', difficult to argue against as their acceptance is so pervasive that often counter arguments are not even started. This demonstrates the power of the accounting rhetoric within society.

1.7 The growth of accounting rhetoric and emergence of sustainability and accounting

Accounting (economic) terminology is now being used outside of its core area and by non-accountants such as by ecologists (Rees, 2011). This is illustrated by the recent Scotland independence debate which was often centred on the economic arguments

(Economist, 6 August 2014). But intra the accounting community new ideas have also started to develop. The accounting community is not a static group in terms of the services offered and issues addressed. This is constantly being reviewed, renegotiated and changed or maintained. A more emergent issue in recent times has been that around sustainability and accounting. In chapter 3 there is a discussion on the use of the separate terms sustainability and Corporate Social Responsibility (CSR) though these are used interchangeably at this point. It is best seen in the development of CSR; with expectations from society becoming more crystallised in terms of firms having to pursue and demonstrate achievement of other values in addition to the previously accepted sole aim of making a profit and or financial return (Friedman, 1970) – including those that can be designated under social and environmental concerns. External to the accounting community bodies that may help promulgate the interest and focus on CSR within the business community include: governments and politicians; religious groups; campaign groups for social and environmental concerns such as the charity Save the Children; consumers. The crossover of external bodies into the financial/business community and expanded accountability and discourse of firms can be illustrated around the growth and development of what have been termed as 'payday' lending businesses in a time of austerity in the United Kingdom. This service is being questioned and challenged by the Church of England (Doward, 2014). It is illustrative of a number of important issues related to this work, though the major issue to be drawn on at the start of this work is the relationship between business and society and how the role of business organisations is being questioned more and can be viewed as changing in relation to society and the pressures from outside of the business community. The Church is an important institution in society and will be a powerful force for change, not commonly linked with the business community but its' intervention in this debate can be seen in the wider context of social pressures on business to change and be more responsible. The pressure for change is also internal within the business society, and this work focusses on one powerful group within the business society in particular, the professional accountancy community. This work is therefore centrally located within the accounting community and is exploring how this group have developed their understanding, control and influence over the emergent concept of sustainability and the business community. As a result one can view the pressures on firms as being combinations of influences of these different groups such as the accounting community, the church, the government, investor community – but

many are using rhetoric which has been crafted within the accounting community. The point being that a significant amount of discourse is now being created initially in other communities such as the environmental/ecological community, such as the term sustainability, but this has now become more mainstream within the accounting community and is being influenced and shaped by dominant members within the accounting domain. This work is exploring fundamentally the development and crafting of the sustainability concept in the accounting community. Using a critical discourse analysis approach (Fairclough, 1989, 1992) not only allows the discourse to be explored, but also to take into account the context (in this case this is focussed on the accounting community context) the dominant accounting groups and how they influence and shape this debate. This is important not only in terms of the development of the specific terms explored but also other terms and the consequent practice and action of the accounting community; it should also be of value to include alternative to the main perspectives such as that from the small and medium-sized practices.

Section B – Motivations and aims

1.8 Main motivations of the research

What are the main motivations and significance of this area and these issues – why should it be an area that is researched? The first motivating factor for this research is the researcher's own history, as a trained accountant there is some understanding of the history within the accounting community. This is of significance in the research work as: it allows a more nuanced understanding of some of the dynamics that operate within the accounting community; it is also of note in terms of the access and engagement process within the data collection process and in particular in terms of the interviews; this work is an interpretative and reflexive piece of research so this experience should aid this process of reflection. It is also helpful in trying to be as open as possible in terms of the research process by way of including some of this information in the research project. The world does not stand still, either in terms of individuals and organisations and the structures that support them. Change is a constant and this change in the business community over the last couple of decades can be compared with the personal changes of the author as an individual within the accounting community. Accountants have been seen as 'technical greyhounds and

social ignoramuses' (Tinker, 1985). This perception, encouraged by the accounting community, is at best a characterisation and simplification, perhaps more realistically it is not the reality as accountants hold considerable power and also their role and the resulting consequences are often openly political. This work has been produced as part of a part time research project which formally began in 2008 which is illustrative of an important issue within the work and one that is reflected upon; the notion of the changing views and acceptance of issues and topics. Over the period that this work has taken place there have been changes in the way the concepts, specifically sustainability and CSR in the accounting/business community, have been used and the kinds of audiences engaging with these debates. This is illustrated by the author's creation of two symposia to discuss sustainability and accounting. In the first in 2008 there was limited engagement within the local accounting community and in the second symposium in 2010 there was a significant change in the numbers interested and involved in the discussion. Whilst clearly there were other factors which may have influenced the numbers attending the two sessions, the changing movement of sustainability to becoming mainstream and accepted requirement of accountants has been taking place. The notion of what sustainability is and how this relates to the accounting community has also been changing and perhaps these two parallel changes have moved more in-line over this time: accountants being more accepting of the notion of sustainability and the concepts of sustainability moving to being a more organisation centric view of the term. Accounting carries out a number of services within the business community, including: audit; financial reporting; taxation; financial management. As well as carrying out services, the accounting community sets standards and policies under which firms are managed and also vitally within this work create the discourse and or language which dominates the business community. Whilst the dominant bodies within the accounting community (the big four and professional accounting bodies) continue to try to demonstrate that accountants are merely technical functionaries, it is becoming a little more apparent within society of the power and influence these bodies exert. That this influence spirals out of the accounting and business community and is significant in society and is often at the heart of issues which effect society at large. One way this is more clearly seen is through the notion of sustainability and business, which attempts to bridge some of the divides between organisations and society.

This work is not claiming that it will show the ‘true’ accounting and business world but it is an attempt to explore more how important groups within the accounting and business community influence and can change the way emergent ideas and concepts are viewed inter and intra the community. This is not just a powerful magnifying or shrinking lens that can view concepts closely and or at a distance – like the use of microscopes and telescopes within natural sciences. It also attempts to explore the changes from different positions and tries to review the way concepts have been created afresh.

In relation to sustainability and the business community, the central idea can be explained as the notion of organisations being sustainable and appreciating and balancing the triple-linked themes of: social, environmental and economic. It is perhaps a much more micro view of the sustainability concept, with for example a predominance of research and ideals on the metrics which can be used to measure these competing tensions. Clearly another important issue around this concept is the changing interpretation over time of this concept. A brief synopsis of the changes in terms of sustainability and business can be seen through a number of studies which have evaluated in particular the academic debates on these issues (Gray, 2002; Mathews 1997).

1.9 The research question

The title of this work can be broken down into exploring four particular issues: the use of critical discourse analysis; the concept of sustainability; the accounting community – with specific attention in line with the development of sustainability; the groups within the accounting community inclusive of small and medium-sized practices.

In trying to explore the paradox of sustainability rhetoric and economic/accounting rhetoric the approach of critical discourse analysis as developed by Fairclough (1989, 1992) is one that can be used. This approach challenges taken for granted assumptions and interrogates the discourse which is being used to fashion the new conceptual paradigm of accounting and sustainability. In doing this, it is important to establish the context in which this is evolving – the accounting community. In this work, the accounting context – with a historical evolutionary view, explores and defines the

bodies within it, specific roles and frameworks within which the accounting community has fashioned itself – or at least the dominant bodies have. This tension intra the accounting community is then developed by highlighting the role and specific 'unknown' views of one of the marginalised groups within the accounting domain – small and medium-sized practices.

The core motivation in this work is to expose the developing rhetoric of accounting and sustainability – to challenge it in context and by de-constructing the terminology to explore the dominant picture that is shaped of this conceptualisation. Using this as an illustration should provide some insight into how other established and 'taken for granted' rhetoric within the accounting domain may be challenged, and might change the development of emergent issues in the future.

This work is premised on the notion that change is a given and constant tension within the accounting and business community and society in general, and that reflecting on the current developing rhetoric will open up how this is being crafted, and allow alternative views and also marginalised groups to help shape the future development of the accounting rhetoric, and allow some policy suggestions to help open up the frameworks that help support the emergent discourse in the future. This work is also importantly exploring the development of the emergent concept of sustainability taking into account the views of a hidden group within the accounting community, small and medium-sized practices. Much research focus in the accounting community has tended to fall on the big four firms (Carter and Spence, 2014; Alvehus and Spicer, 2012; Covaleski and Dirsmith, 1990) and it is important for a counter narrative to be aired as against that which dominates and is often held as the accounting view.

1.10 Sustainability and accounting – reflexive development

Important in exploring the developing notion of sustainability within the accounting and business communities is not only how this concept has emerged and been shaped by the dominant groups within the community, the potential implications of this specifically in relation to the development of sustainability, but also more generally. If patterns can be traced of power and dominance which mould the emerging concept then these can also be viewed as being representative of the frameworks which all concepts within

the business and accounting communities must pass. This means that they will have the same influence on all issues – including that which would normally seem to be at the core of the accounting community. This shows how a reflexive analysis of the development of the sustainability concept within the accounting community can also be used to highlight how other emergent accounting concepts have been crafted. That is to say, even things like the emergence of accounting standards and auditing standards can be reviewed in terms of the community influence on them. A good illustration of this is taking place with the discussions around transfer pricing and taxation and how this technical vehicle can be seen as being shaped for the benefit of the firms, at the instruction of accountants, to the detriment of nation states (Sikka, 2010). This powerful discourse indicates the potential social implications of the way the accounting community works. What is also striking is that the notion of the 'rules' around transfer pricing are being produced by the accounting body when in actual fact a small number of dominant players within the accounting industry can clearly control the debate and the way the rules and ethical behaviour of the firms develops in relation to these and connected issues.

Section C – Summary of thesis chapters

1.11 Overview of thesis chapters

This final introductory section is to set out the rest of the thesis, breaking it down into the chapters with a brief overview of the key themes and how they can be combined to answer the core question/s posed in this work.

Chapter 2 – Accounting context – this work is exploring sustainability in the context of the accounting community. It is therefore important to set out in more detail some information on the accounting community and how this currently operates. This work does have a UK focus in terms of both primary and the supporting secondary data and this will have a narrowing focus on the evaluation process and needs to be taken into account.

Chapter 3 – Literature review – the literature review section covers in more detail key considerations in this work, including: under the notion of sustainability – a review of its meaning and use, a macro view of CSR, key issues including stakeholder

management and social and environmental reporting; under the organisation section – different organisation structures and boundaries, SMEs – which is the main focus of this work; accounting in relation to sustainability, with a focus on SMPs, and the need for accountants in the sustainability debate.

Chapter 4 – Methodology – as an interpretative piece of research it is important that the underpinning theory of this research project is clearly set out, which in this section covers; exploring fundamental research perspectives; overview of research theory and the accounting community; a discussion on interpretative and critical accounting theory; discussion on relevant theory in relation to social and environmental accounting; critical discourse analysis; research ethics a reflection.

Data analysis is the largest section of the research which had an initial aim to operate as closely to 'in the field' (van Mannen, 2011) as possible. This section is effectively setting down the findings from data sets, which consist of: interviews with SMPs, big four accounting firms and professional accounting bodies; also an overview analysis of the accounting web-sites (mainly of the larger firms) in relation to sustainability and accounting.

Chapter 5 – Data analysis introduction and research agenda – providing an overview to the primary research in this project. This includes a discussion on the interview process and use of Nvivo 10 and the coding of the interview transcripts and general coding.

Chapter 6 - Data analysis – interviews – starting off by exploring the interviews with SMPs. The interview analysis is developed following the coding from Nvivo and special attention is paid to the sustainability discourse.

Chapter 7 – Data analysis – interviews – this section explores the interview data with the big four and professional accounting bodies, again the data has been coded and analysed using Nvivo.

Chapter 8 – Data analysis – comparative interview analysis – which looks at comparatively the interview data from the SMPs and big four/professional accounting bodies/ others, to explore any convergences and divergences.

Chapter 9 – Data analysis – web site analysis – this was developed initially to provide

comparative data for the big four and professional accounting bodies, but as the analysis developed the importance of this data set emerged and so whilst it is still useful as a comparative data set it also provides a valuable piece of data on the organisations views of sustainability.

Chapter 10 – Data analysis – web sites and sustainability discourse – this chapter has a specific focus on the connections of the web site data set and the sustainability discourse.

Chapter 11 – Data analysis – summary section – this is where the preceding five chapter findings (headed generically as the 'Data analysis' chapters) on the data sets are explored to find any comparative issues whether these are corroborative or provide adverse views.

Chapter 12 – Data analysis – from discourse to Grand Discourse, consensus and dissensus, compared with the literature review issues – an attempt to reflectively develop the main discourse into Grand Discourse and explore the additional findings, explore the similarities and differences between the main data sets – SMPs and Big Four interviews, and then finally explain the main literature review issues in terms of the primary data findings.

Chapter 13 - Discussion and reflection – this initially discusses the research questions posed and findings; a further developed analysis of these findings – answering the 'so what' question; a final reflexive section on the research process and research findings and limitations with policy suggestions.

2. The accounting context

2.1 Introduction

This work is interpretative in methodology and is also following a critical discourse analysis approach (Fairclough, 1989). One of the main characteristics of critical discourse analysis is the in-situ or in-context aim to try and analyse and view the data as much as possible in the context within which the data resides. The primary data in this research is a number of interviews which were carried out with accountants initially in the form of SMPs. In this case it is important to try and define and put at the forefront of this research what is being referred to as the 'accounting community'. This is not an attempt to try and neatly encapsulate the whole of a business community into one easily identifiable trait system but to look at some of the groups and characteristics of the groups within and without the research.

The rest of this section has been structured to explore the accounting community in terms of the following areas: the accounting context – general; accounting firms; professional accounting bodies; sustainability - accounting; key drivers; use of accounting terminology; business and sustainability groups.

2.2 The accounting context – general.

The accounting community is an important part of the economy and was for example reported in 2007 as employing over 245,000 staff, providing fee income of £9.36bn and contributing 1.1% of the gross value added to the economy (HM Treasury Report, 2007, p. 6). In recognition of accountancy as 'a profession' the accounting community is also self-regulating but there is some oversight by the state. For example, the regulatory bodies within the United Kingdom come under the control of the Financial Reporting Council (FRC) which has particular requirements in terms of the accounting community for: overseeing corporate governance issues; controlling the auditing business using auditing standards and reviews by the Audit Quality Review body; and, for conducting a review of the profession via the Professional Oversight Board which reports annually to the Secretary of State for Business Innovation and Skills. This work

is in future to be carried out by the FRC – but as yet the specific bodies involved have not been confirmed. The latest and last report from the board in March 2012 indicated that this framework for regulation has been in operation within the UK since 2004 (Professional Oversight Board, 2012, p. 5) and makes for interesting reading in the apparently open and direct comments on issues and in relation to specific bodies. The board also has professional oversight of six chartered accountancy bodies who are also defined as part of the regulatory process, four are defined as Recognised Supervisory Bodies (RSB) and Recognised Qualifying Bodies (RQB), with two other bodies identified as either an RSB or an RQB only (see the table below).

Table 1. Showing the Six Chartered Bodies and their RSB and RQB status (Professional Oversight Board report 2012, p.10 and p.64):

Accounting Body	**No of Audit Firms (2009)**	**No of Audit Firms (2011)**	**Recognised Supervisory Body (RSB)**	**Recognised Qualifying Body (RQB)**
Association of Chartered Certified Accountants – ACCA	2503	2281	X	X
Institute of Chartered Accountants in England and Wales – ICAEW	4113	3865	X	X
[1]Chartered Institute of Accountants in Ireland – ICAI	985	995	X	X
Institute of Chartered Accountants Scotland – ICAS	242	235	X	X
Association of Authorised Public Accountants –			X	

1 The designation is following that used in the POB report 2012 – not as the Institute of Chartered Accountants Ireland in line with the ICAEW and ICAS.

AAPA				
Association of International Accountants – AIA				X
Total	7843	7376		

The regulatory process has been under considerable pressure following a number of perceived failures in oversight and regulation including criticism of their role in the financial collapse of 2008 and subsequent contagion. An illustration of this is commented on in section 1.13 of the Professional Oversight Board report (2012) where there is a discussion on the European Commission's view to restrict the role of the RSB and pass control of the audit profession to an independent regulatory body – the report concludes: "We consider that the current regulatory structure in the UK is proportionate and effective and that the Commission has not made out a convincing case for such a major change." (Professional Oversight Board, 2012, Section 1.13, p.7). Clearly, this is a strongly worded rebuff to the European Commission, but it is also an indicator of the confidence and power within the UK of the accounting regulatory community. The UK regulatory body has also been less positive in supporting some of the other proposals set out by the European Commission including the mandatory rotation of auditors, the restriction of non-audit work by auditors and the creation of solely audit firms (Professional Oversight Board, 2012, p. 42). Another aspect of the European Commission's Accounting Directive is that by 2015 the audit threshold will be increased to firms with turnovers of more than €12m (£10.3m) and assets of € 6m. (The current limit in the UK is to meet (be at or below) two of three requirements: turnover £6.5m, assets of £3.26m and 50 employees (ICAEW, 2014, Audit Exemption FAQ). There are significant concerns that the increased audit threshold levels will disproportionately impact on the quality of audits and interestingly it has been stated that this is helping define the audit process as a legal requirement and something that is not of added value (Crump, 2013a). This will also continue the decline in registered audit firms in the UK, as with higher legally enforced audit thresholds, fewer firms will need to be audited and with fewer audits required the number of firms registered to carry out audits will decline. This does not mean these accounting firms will disappear but it creates a significant distortion between the big and small and medium-sized practices who may no longer carry out audit work but will still be recognised as accounting firms.

The accounting and audit process is in a state of continuous change but currently, following the ‘financial collapse’ of 2008 and in particular the response of the European Commission there have been several significant changes which have been visited on the accounting profession. These changes can be witnessed with changes such as that illustrated by the replacement (later revoked) of Schroder’s auditors PwC by KPMG after more than fifty years as auditor (Crump, 2013b). This is illustrative of the push for audit rotation on a much more regular basis; with arguments from both sides of the debate, a powerful discourse is still in play.

As a technocentric professional body the accounting community has been shaped and developed by regulation. The accounting process is part of the legislative mechanism which firms are governed by. It can be said that without statutory regulation there would be no accounting community, and the accounting community and process is as much about ensuring compliance of businesses, in particular publicly limited companies – where there is a separation between ownership and management. The use of statutory instruments, such as Companies Acts, and compliance with these regulations is moderated by the accounting profession in the audit process. The most significant of these statutory instruments for the accounting community are the Companies Acts; the current version is the Companies Act 2006, and the first UK version was the Companies Act 1862. This follows on from other corporate legislation including the Joint Stock and Liability Act 1844, and the Limited Liability Act 1855. These were developed following the creation of limited liability firms, to ensure the compliance of managers with governance requirements and heralded the creation of the accounting profession in the 1840s in the UK.

The accounting community has followed statutory instruments supplemented by their own standards developed and emanating from the professional bodies. In terms of financial accounting these are the International Financial Reporting Standards (IFRS) and International Standards on Audit (ISA) which have supplemented the Companies Acts and provided 'best practice' guidance in creating financial statements, and in carrying out audits. The standards are not mandatory, but act as guidance for best practice. Any deviation from the standards would generally need to be justified by the accounting firms.

2.3 Accounting firms

The accounting community is a diverse grouping of organisations but central to this is the role of the accounting and audit firms that have had a history of growth through acquisition and merger, the latest large merger is the combining of BDO and PKF two mid-tier top twenty firms in the UK (Singh, 2012).

The firms including the largest firms have remained traditionally structured as partnerships, though the favoured business model by the larger firms is as Limited Liability Partnerships (LLP). Interestingly, despite having as a main role the audit of Public Limited Companies (PLCs) to assure the fiduciary relationship between the owners (shareholders) and management, the development of PLC accounting firms has a poor track record and has resulted in the collapse or take over of these firms; the last large accounting firm using this corporate vehicle in the UK being RSM Tenon where as part of the administration process the operating assets were bought by another mid-tier accounting firm, Baker Tilly (Reed, 2013). This paradox of bodies set up to review limited liability firms, but unable to operate successfully as limited liability firms is at the heart of the profession, highlighting the inappropriateness of limited liability status as a business model for an audit and or accountancy firm. Ironically, it would appear that the regulations that PLC's must comply with, and which are a fundamental part of the assurance work of the auditors, prevents the auditors themselves working as PLC organisations. The specific issues this creates within the accounting community and also the business community have effects on how the industry operates. Examples include potentially the more closed nature of the partnerships and lack of transparency; issues in terms of raising capital; the potential for liabilities and charges against partners; and, the reputational damage caused by potentially rogue partners.

The very biggest firms within the accountancy industry are quite distinct and separate and provide an array of services which no other accounting groups do. The four largest firms in the UK and the global accountancy brands are: PwC; KPMG; EY (Ernst and Young) and Deloitte.

As defined just in terms of their audit services within the UK the big four are (Accountancy Age, 2014, Top 50+50):

- PwC £ 2 621m - UK 2013 audit fee income; 872 partners;
- Deloitte £ 2 329m – UK 2013 audit fee income; 1 011 partners;
- KPMG £ 1 774m – UK 2013 audit fee income; 578 partners;
- Ernst and Young £ 1 630mn – UK 2013 audit fee income; 549 partners.

The next biggest firm being Grant Thornton with UK audit fee income of £ 460m and 200 partners – a significantly smaller firm.

To illustrate their global reach the firm's global fee incomes for 2012 (in dollars - $) was:

- PwC $ 31 510m
- Deloitte $ 31 300m
- Ernst and Young $ 24 420m
- KPMG International $ 23 030m

This clearly illustrates the proportion of their fees which are audit based and also UK based as being a small proportion of their total fee income (approximately 10-15%).

The services shown on their web-sites include:

Table 2: Big four services as shown on their web-sites.

PwC - http://www.pwc.co.uk/services/index.jhtml, retrieved 31 October 2013	**KPMG - http://www.kpmg.com/uk/en/services/Pages/default.aspx, retrieved 31 October 2013**	**Deloitte - http://www.deloitte.com/view/en_GB/uk/services/index.htm, retrieved 31 October 2013**	**Ernst and Young - http://www.ey.com/UK/en/home, retrieved 31 October 2013**
Services offered includes: audit and assurance; tax; consulting; business recovery; corporate finance; human resource services; transaction services; strategy; sustainability and	Services offered under three main categories: Audit - Tax - Advisory -	Services offered under four categories: audit; consulting; corporate finance and tax.	Services offered under four categories: Assurance – performance improvement; risk; IT and advisory for financial services; Tax – Advisory – Transactions

climate change; forensic services; actuarial and PwC Legal LLP.			.

The big four firms have provided a rich area in the accounting community of research interest over the years (Carter and Spence, 2014; Alvehus and Spicer, 2012; Covaleski and Dirsmith, 1990 – at the time Covaleski and Dirsmith were looking at the big six). There has been a tradition of larger dominant accounting firms which have developed over the history of modern accounting (seen as being from the mid nineteenth century) through mergers and acquisitions. The latest stage of this was the creation of the big five in 1998 with the merger of Price Waterhouse and Coopers Lybrand. The development of the largest accounting firms is mainly one of continuous mergers within the accounting community which effectively stopped after the creation in 1998 of PwC. This was followed by the collapse of Arthur Anderson – one of the big five, who were heavily involved in the Enron scandal in 2001, the removal of Arthur Anderson leaving the big four firms. What is more unusual in this process is the apparent lack of any significant changes since 2001, with little outward signs of changes, when considering the track record there would have been the expectations of continued mergers, even within the biggest accounting firms. What is certain is that this apparent stability within the largest firms will not carry on forever and the future changes within the largest practices could go in a number of directions. It seems likely that the creation of and role of limited liability incorporated firms in this process will be minimal, as the current examples – highlighted by the demise of RSM Tenon the largest limited liability corporate accountancy firm demonstrates. The partnership model seems more of a ‘fit’ for current purpose. The development of cross professional boundary models – notably within the accounting and legal professions, is one type of organisation that has been mooted and promoted for a long time but has gained minimal traction with the biggest firms though similarities exist between the two professional bodies including the dominance of a small group of firms, albeit that legal firms make more use of the limited liability company model (Byrne, 2013). Another development is the creation of joint audits and more co-operation on carrying out audits as promoted by the European Commission (Vourc'h and Morand, 2011) which is in essence an approach to shake up the accounting community and open up competition and opportunities to mid-tier firms working in partnership with other firms

then having the resources to be able to bid for and carry out even the largest of audits.

These big four accounting firms have a stranglehold on the audit of larger companies, with in the UK ninety nine of the FTSE 100 biggest by market capital companies audited by the big four and over 95% of the FTSE 350 (Crump, 2014).
These large accounting firms also transcend the accounting world and have developed close links with the political establishment within the UK. They have been asked to be involved and carry out essential work on a number of diverse and high profile UK government initiatives. A snapshot of some of the issues the big four have been involved in recently which provide a glimpse as to the breadth of their work include: Background involvement in the London Olympics 2012 (Deloitte); NHS@75: Towards a Healthy State 2013 (PwC Report); HS2 (High Speed train link between the North West and London) – KPMG report 2013; Welfare to Work programme 2011-2013 - Deloitte owned 50% of one company carrying out this work – Ingeus (Chesworth, 2013).

A potential challenge to the apparent control of the big four is that many of the smaller firms are now part of membership networks – some of which rival the size and span of the largest accounting firms. The development of networks in mid-tier accounting firms is a continuing and developing trend that has been noted and questions asked in the primary research section of this work. Significantly, this challenge to the control of the big four firms has not been viewed and or researched in depth. Though the total fee income for the top 30 networks in 2012 was $170bn of which the big four account for $ 110bn (AccountancyAge, 2013, Top 30 Networks) still provides evidence of the big four's dominance in financial terms. In viewing the span, reach and skills within the networks these attributes will allow some mid-tier firms within network frameworks to start to contemplate different models of jointly operated audits of large global companies, the joint aspect coming from national firms working together from within the networks.
Part of the growth of networks can be aligned to the global growth of the accountancy market and services and 'internationalisation' of accounting. There are bodies that in particular represent and deal with some of these issues including the International Federation of Accountants (IFAC, 2013, Organisation Overview) – representing 2.5 million accountants worldwide, and the Federation of European Accountants (FEE, 2013) representing 0.7 million accountants in Europe.

2.4 The professional bodies

The accounting community in the UK has traditionally been controlled by a number of chartered accounting bodies who have both supervisory and disciplinary procedures in relation to members and also control the development of professionally accredited accountants mainly through an examination system. These have been formalised in respect of the audit and assurance sector as Recognised Supervisory Body (RSB) and Recognised Qualifying Body (RQB) where additional practicing certificates can be gained (see start of this chapter). But there are also chartered bodies in addition that have not been aligned with the audit process within the UK. The six main chartered accounting bodies in the UK are:

Institute of Chartered Accountants in England and Wales (ICAEW);

Institute of Chartered Accountants in Scotland (ICAS);

Chartered Institute of Accountants in Ireland (CAI);

Association of Chartered Certified Accountants (ACCA);

Chartered Institute of Management Accountants (CIMA) and

Chartered Institute of Public Finance and Accountancy (CIPFA).

In order to provide an overview of how these bodies relate to one another, the Financial Reporting Council produced a report (2013) Key facts and trends in the Accountancy Profession. The following table is drafted to show the accounting body data comparatively:

Table 3: Taken from the FRC key facts and trends in the accountancy profession June 2013:

	ACCA	**CIMA**	**CIPFA**	**ICAEW**	**CAI**	**ICAS**	**AIA**	**Total**
Total Members 31/12/12	158 574	91 744	13 541	140 573	21 844	19 739	7 983	453 998

Total Members 31/12/08	131 398	76 368	13 697	132 411	17 843	17 671	6 064	395 542
Total students 31/12/12	353 589	112 727	2 336	20 037	6 276	3 083	8 952	507 000
Income* 31/12/12	£150m	£ 50m	£ 25m	£ 80m	£ 22m	£ 20m	NA	

*Taken from the Financial Reporting Council (2013) Key facts and trends in the accountancy profession - Chart 13, p. 32 and provides approximate data.

Note: The Association of International Accountants (AIA) are included as they are in the original tables and so allow the data in total to be shown – though the focus in this work is on the Chartered accounting bodies.

This provides some data on the relative size of the different bodies, both within the UK and worldwide. It also provides data on how these have and are changing. What is clear is that some of the bodies have been growing in terms of members and student numbers far more rapidly (ACCA and CIMA) and have in particular taken a global growth strategy to continue this rapid expansion. There are bodies which are predominantly UK based (CIPFA, ICAEW, CAI and ICAS). There are also a number of bodies which show limited growth and are small in number and so provide some concern as to their long term future survival in terms of their economic viability and span of control and influence (CAI, ICAS, AIA and to some extent CIPFA).

All of the chartered accounting bodies were once joined together under the banner of the Consultative Committee of Accounting Bodies, but in 2011 CIMA withdrew from CCAB on the basis of a dispute over their share of fees paid which they believed was disproportionate as money was paid to the regulators FRC that was mainly spent on monitoring the auditing process – in which CIMA is specifically not involved (CIMA

Press Release 2011). Coincidentally at the same time, CIMA have joined together with the American Institute of Certified Public Accountants (AICPA) and have re-branded themselves as a global professional body under the heading of Chartered Global Management Accountants (CGMA).

As noted by CIMA when discussing their reasons for leaving the CCAB, being members of CCAB did not result in uniform decision making within the accounting community, and the individual professional accounting bodies represent their own views and particular takes on issues. This again illustrates the diversity within the accounting community in terms of the views and issues of importance that each separate professional accounting body promotes. This is a combination of distinct views and areas of expertise of each of the professional accounting bodies, as well as a way of separately identifying your own organisation, to position it clearly and gain new students and members in a competitive market.

2.5 Sustainability and Accounting – a brief history

Sustainability and business have a developed history, as can be evidenced by work such as that of Solomon and Thomson (2009) and the commonly used definition of sustainability taken from the World Commission on Environment and Development (WCED, 1987), commonly known as the Brundtland commission; from this the often quoted definition of sustainability emerged:

"Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs." (WCED, 1987, p.37)

This definition is addressed further in chapter 3 the literature review section of this work. In terms of the history of the modern accounting and business community, a historical re-evaluation of social and environmental concerns could show they were considered and part of the business decision making process. This can be seen in the work of Solomon and Thomson (2009) and their analysis of Victorian mills and how environmental recording and concerns were prevalent at that point in time. Whilst this re-interpretation of history can provide some examples of the business community taking account of social and environmental concerns, Friedman's (1970) quote that the only social interest of business is to make a profit is the dominant view which has

held sway over the business and accounting communities for most of the time that modern business firms have been in operation. What this section is focussed on is the current growth in the acceptance by the accounting community of the need for businesses to clearly engage with sustainability and to demonstrate the core approaches that have developed to manage this process within the accounting community.

The narrative that is to be used in this section is not to be considered as fulsome and covering every possible accounting and or business development in relation to the growth of accounting and sustainability, but is designed to focus on a narrative strand that can be defined as: sustainability flowing from - research in the profession - to measurement and reporting. This is not privileging one group over another, merely illustrating that by using a time frame to this narrative, sustainability can be seen to have developed over time specifically in line with developments in the accounting community.

If we take as a starting point a wider concern on sustainable development as shown by the WCED (1987), it can be seen that discussions around sustainability and accounting had been taking place before this, at least in the academic accounting community, clearly since Medwar's work (1976) on the social audit. Mathews (1997) gave the academic community a celebratory silver anniversary in his 1997 paper which explored the development and direction of the accounting and sustainability discourse. During this time, people like Owen (1992) had used the term 'green accounting', but this still had a way to go for more universal acceptance of the importance and engagement with the concept. The academic community spawned a number of groups, foremost of these is perhaps the development of Centre for Social and Environmental Accounting Research (CSEAR from 1991 onwards) which provided a home and a focus for any predominantly academic accounting and sustainability discourse.

At around the same time, some of the professional bodies within the accounting community had started to take note of this area of interest, highlighted by the creation in 1991 of the ACCA Sustainability Reporting Awards. This showed considerable foresight on behalf of the ACCA, and was primarily down to a number of social and environmental accounting champions (individuals such as Roger Adams) whose interest and belief in these issues drove this discourse forward.

To help develop the credibility of the sustainability reporting awards, the ACCA started to use the Global Reporting Initiative (GRI) as a marker in terms of the kind of reports that were accepted as producing reliable and relevant sustainability information. This also coincided with closer working relationship between members within the ACCA and the GRI. The GRI has claimed that they have been producing a comprehensive sustainability reporting framework since 1997. The GRI reports are not specifically produced for the accounting community, but for organisations in general. They have a number of aspects that might suggest a fit with the accounting community, such as the use of the "+" sign to indicate external assurance of the statements; the use of Key Performance Indicators (KPIs) to link to the sustainability measurement.

The next phase is much more specific to the development of sustainability by the accounting community, and has been championed since 2004 by Accounting for Sustainability (A4S) which has HRH Prince Charles as patron. This body has explored how the accounting community can engage with sustainability and develop a combined reporting framework, joined now by the Integrated Reporting framework.

The International Integrated Reporting Committee (IIRC) is a body set up and championed by the professional accounting bodies as well as the big four firms. It provides the clearest example yet of the way that the accounting community views the development of sustainability reporting. It is also quite clear that at this time it is vital for all major bodies within a business sector to express sustainability credentials and interest – coming full circle from Friedman's (1970) appeal to concentrate only on the profit. It is important to note that the Integrated Reporting system is in particular directed towards investor information.

2.6 Key drivers of sustainability and accounting

There are a number of areas that the accounting community are keen to see developed and or where it is driving forward much of the narrative in these areas, which includes:

Carbon reporting – as from 30 September 2013 all publicly quoted UK firms have a statutory obligation to report their greenhouse gas emissions and the first part of this is carbon reporting (DEFRA Environmental Reporting Guidelines). Whilst there is no sole way to measure carbon production, there are alternative approaches to record it,

this again provides additional scope for accounting services and guidance to clients in the initial stage of coming up with a measurement approach which is acceptable.

Assurance – of all data and records which could be aligned to sustainability, such as the development of carbon reporting where there has been no one agreed method of measurement. This means that there will be more assurance required to confirm and accept the sustainability/carbon data created. The development of assurance of non-financial information (See ICAEW, 2008, guidance report on assurance of non-financial data) is an area that is growing. Traditionally assurance was carried out in relation to the financial statements and was against measurable information but the importance of assuring non-quantifiable data has developed. Looking at the current assurance system and expanding this to analyse and provide assurance provision for sustainability statements, this is not entirely problematic as the assurance system requires a statement that is quite wide in its interpretation. The assurance statement covers issues such as that the information provide a true and fair guide as to the values, and on items such as materiality.

Qualitative data – measurement of qualitative data has changed over time so issues such as the value of environmental impact can now be measured in terms such as that of carbon reporting. This has occurred much more in what can be termed the environmental track of the sustainability three legged model compared to that of the social aspect – which has lagged behind in terms of specific metrics to confirm and measure firms' performance and any changes that have occurred.

Technological developments such as cloud reporting are issues which arguably the accounting community would need to have dealt with irrespective of any shift towards a more sustainable model but they may have exacerbated the situation and made this even more of an issue. A view that technological changes are so substantial within the business and accounting community they can be positioned as a separate issue for development. Whilst clearly many of the issues covered by technological change cross over into social and environmental concerns, they are substantive enough to be able to be separately pulled together into a classification of technological concerns and development.

Generational issues – one of the features of sustainability is the generational issue. In terms of the professional accounting community and in particular the practice community which has a skew towards the baby boomer generation, it can be argued

that a generational shift will be required for sustainability and accounting to be more fully endorsed. Part of this change will come in the form of the syllabi that the accounting community uses and the exams that students will need to pass to become qualified accountants. This is an important entrée into the accounting community, many of the current accountants in practice will have taken their exams twenty years or more ago – which means the syllabi will have changed quite markedly. For example, twenty years ago syllabi would almost certainly not have included any sustainability issues. What is important here is to realise the accounting community will always be a disparate body of individuals, at different stages with different histories. It is important therefore to understand how all of these groups are treated in terms of taking into account their views and the discourse and engagement around new topics areas.

2.7 Use of accounting terminology in relation to sustainability

An important issue is the use of and development of terminology that had traditionally been within the accounting domain. Terms such as assets, liabilities and capital are being used to define and identify specific items which had been held as ‘off the radar’ and not the concern of the business community. A good example is the development of the Integrated Report which has created six difference types of 'capital' which a firm needs to report on, including: financial capital; manufactured capital; intellectual capital; social and relationship capital; human capital and natural capital. These are very different from the traditional view of capital, which is in some ways defined by the 'financial capital' tag, but which in an integrated report now appears alongside five more capital headings.

2.8 Business and sustainability groups

In exploring the accounting community, there are a number of umbrella groups which are linked to sustainability within the business community. The following section briefly defines some of these bodies and, significantly, looks at the links between them and accounting.

IIRC – International Integrated Reporting Council – this is closely aligned with the accounting community. Though targeted at investors the IIRC is attempting to redefine

a reporting process that takes into account more than just the economic factors. A recent consultation exercise (2013) has been used to help them develop a framework based on a broad range of accounting views.

A4S – Accounting for Sustainability – closely linked to the Prince of Wales, this group was set up in 2004. It created an integrated reporting framework which can be seen as a forerunner of the IIRC. Although the A4S is still ongoing they have been involved in IIRC and this has tended to overshadow recently any other developments.

Bitc – Business in the community is a body set up in 1982 representing businesses in the UK who have committed themselves to operating in a more socially responsible way. Bitc is a business led charity.

GRI – the Global Reporting Initiative is a well-developed international body which has developed sustainability reporting guidelines since 1997 and is currently (from May 2013) on its fourth generation of sustainability reporting by way of GRI 4.

The above are all important social and environmental bodies within the business community. Understanding the accounting footprint within their operations and their interrelationships with the accounting community is important to this work. The first step is to identify which groups within the dominant accounting bodies (big four and professional accounting bodies) are members of these groups, as provided in the following table:

Table 4: Professional service firm and accounting body membership of sustainability groups.

	IIRC	**A4S**	**Bitc**	**GRI**
PwC	X	X	X	X
KPMG	X	X	X	X
Deloitte	X	X	X	X
Ernst and Young	X	X	X	X
ICAEW	X	X		

ICAS		X		
CAI		X		
ACCA	X	X		X
CIMA	X	X		
CIPFA		X		

In interpreting the information in Table 4, an important factor is the definition and involvement of bodies and or individuals in each of the four groups.

Both Bitc and GRI have membership connected to the organisations (see Table 4). This is explicitly stated by Bitc as they have a directory of members and part of their role is to encourage firms to join (different membership levels) who by being identified can publicly show their commitment to and involvement with the local communities. This is perhaps more aligned to commercial bodies but the search does indicate that the big four (and some medium sized accounting firms) are members of Bitc. As shown in Table 4, no accounting bodies are members. The GRI is more focused on the reporting process though in searching through their stakeholder organisations, it is possible to find bodies that are linked to and working with the GRI. This reveals that all of the big four accounting firms are linked with but only the ACCA from the professional bodies.

A4S was specifically set up to involve accounting bodies in debates around sustainability so it would be surprising not to find many of the bodies involved. They have accounting body network members which includes all of the UK professional accounting bodies. Furthermore when looking at the management structure of A4s, the Chairman works at PwC and the Director is on secondment from Deloitte with a member from Ernst and Young on another governance board. These contacts have been defined therefore as links with the big four firms.

The IIRC was also explored for accounting contacts in terms of the individual membership of its board structure as well as specific contacts with accounting bodies. A close working relationship with the A4S was found as the Chair of IIRC was on the board of A4S, and also that of IFAC. Once again, this indicated representatives from all of the big four and also the accounting bodies – ICAEW, ACCA and CIMA were all

involved.

This final group perhaps illustrates the general finding of this partial analysis, that bodies involved in sustainability will generally receive support and membership of the big four accounting firms, whose membership and networking skills are paramount. The accounting bodies are less effectively resourced and or skilled in networking and perhaps indicate quite a substantial split with the dominant accounting bodies – ACCA, ICAEW and CIMA having more involvement with these bodies and in the networking and development of sustainability within the accounting community. This leaves CIPFA, CAI and ICAS as being much less involved in the process. Whilst this may be due to their smaller size and limited resources, even so it is still surprising given the importance of network involvement, in particular in the development of concepts which the bodies have a vested interest in. That CIPFA, CAI and ICAS do not have a more pronounced involvement in the sustainability groups, is also surprising as the involvement in the sustainability groups could be a more efficient use of resources by the smaller accounting bodies.

In researching into sustainability and the accounting community it is imperative that the accounting community is clearly defined and explained.

This work is also around the influence of the power dynamics in the accounting community and so again it is essential to clarify the major groupings within the accounting community.

In more depth, even the structures of the different bodies - the predominance of partnerships in the accounting practitioner community - can have an impact on the shaping of the discourse. Detailing how the accounting community operates helps to highlight some of the pressures within the community that help shape the discourse and the future development and role of accounting, and in particular the dominant bodies and implications for the development of discourse. Directing this to specific accounting and sustainability development help to place this in context, having already sketched out the cogs and levers that are present in the accounting community ‘machine’. As one final point, the research focus on the big four (and predecessor large firm groups – big six etc.) by accounting researchers has and continues to delineate the accounting community as being the big four firms (see Carter and Spence, 2014; Alvehus and Spicer, 2012; Covaleski and Dirsmith, 1990). This focus and fascination with the more glamorous and socially more noted (especially politically) grouping of

the big four does the accounting community a disservice in presenting this body (the big four) as the accounting community. This work intends to highlight this anomaly and in a small way to include other groupings from within the accounting domain, in this research project the SMPs, to be included and contribute to the accounting and sustainability debate.

Chapter 3

3. Literature review

3.1 Introduction

This chapter is concerned with the literature in relation to sustainability and accounting and develops a number of connected themes and issues. Developing from key discussions on relevant issues in debates around sustainability and accounting, many of the themes discussed are supported by current published research from the sustainability and accounting academic community. This section specifically focusses on the academic literature and debates taking place within this sub-set of the accounting community. From an inclusive perspective, and being aware of the powerful groups within the accounting community, it is important that professional body and big four research publications have not been ignored, and so the professional body research publications have been briefly included within the data analysis chapter. Whilst this literature review is not intended to be a fully exhaustive analysis of all literature in this area, it has been systematically generated to cover a wide range of developed issues inclusive of current debates. Its main task is to highlight and develop discussions on the key themes in this research domain to allow the research question/s to be explored.

This chapter is looking at the literature around a number of key themes that have emerged in this work and form the basis of the research project. In this literature review chapter there have been identified three over-arching sections designated as sections A, B and C. The overview of these sections and specific content is summarised as follows:

<u>Section A – Sustainability</u> - The first section is exploring the concept and interpretations of sustainability and Corporate Social Responsibility (CSR) – these have been separately defined in the literature review with connected research developed in these areas – this is a way of structuring this definitional analysis, but was not based initially on a strong view that the two conceptions were mutually exclusive – in much of this work outside of the literature review the terms have been used loosely as interchangeable; the next part of this section is a discussion around the wider views of CSR – more of a macro analysis of the discourse; the important

issues of stakeholder engagement follows this section; a discussion on sustainability reporting; there then follows a discussion around organisation types – starting with discussions around organisational boundaries and the different types of firms - PLCs/public bodies/SMEs – and the particular issues faced by the different groups.

Section B – SMEs and sustainability - this section follows on from the discussion around organisation types, but is defined as one cohesive main section focussed on SMEs which is developed further into a section inclusive of: SME perceptions of sustainability; motivations for SMEs to becoming more sustainable; then a reflection on some of the work demonstrating the influence of national characteristics on SMEs, followed by a discussion on the development and role of frameworks in supporting the sustainable development of firms.

Section C – Accounting and sustainability - there then follows a review of sustainability in relation to accounting organisations – this starts by exploring the accounting community (in relation to sustainability); then a focus on small and medium-sized practices; a section on sustainability and the accounting community and stakeholder engagement; a reflexive section on sustainability and the need for accountants; a discussion on practitioner versus the academic accountant highlighting the nature of the accounting community and two of the dominant groups in this research debate. There then follows a brief summary section which intends to highlight and summarise a number of important themes that will form a framework for the final discussion chapter when the data analysis is aligned with the extant research to see what can be added in terms of the different perspectives that can be developed in relation to the current research and subsequent literature that has been carried out and written up.

Section A – Sustainability

3.2 Sustainability, Corporate Social Responsibility (CSR); definition and discussion

3.2.1 Sustainability

The organisation conceptualisations of sustainability and Corporate Social Responsibility (CSR) are commonly used as interchangeable variants of each other. In this section, these conceptions are explored separately to aid the clarity of the initial 'definitional discussion'. As this work is also about discourse analysis, it is important to establish a little more detail on perhaps the two most fundamentally used terms in organisation responsibility – sustainability (this section) and Corporate Social Responsibility (CSR - next section).

This work started by using the terminology of sustainability in this area due to consistency, as it seems to be the current preferred term promoted by the professional bodies, and also the intention was to predominantly use one term which would help clarify the research discussions. This term has been contested (Gray, 2010; O'Dwyer and Owen, 2005; Gray and Bebbington, 2001) and this uncertainty in terms of its understanding and interpretation is an area that will be explored in this research. This can be viewed as problematic most especially for stakeholders because of a "lack of clarity of objectives gives rise to ambiguities, the conflicting views and opinions on what the outcomes are or ought to be." (Joseph, 2012, p. 95). There has been "a panoply of terms emerged that were used interchangeably as though each was an incontestable synonym for the other." (Milne and Gray, 2013, p. 17 citing KPMG, 2011). So sustainability may be argued to be the predominant term used – now – but this is used in place of, alongside a range of terms. These will continue to develop, find favour and fall from favour, the key issues are around the claims to truth and action to deal with issues, as against the use in a more malevolent controlling fashion (Tinker and Gray, 2003). In looking at the concept of sustainability, there are different interpretations of this notion. The differences can stem from the starting position in terms of the interpretation. These starting points can be quite extreme, and include: looking at issues from a planetary survival perspective; a governmental policy making perspective; an individual's perspective. This work is looking at sustainability from an 'organisation-centric' perspective. Separating out the notion of sustainability in terms of organisations could be argued as a flawed and forlorn process, but it is not done on the basis of removing and hiding the wider macro-views of sustainability. As was defined by Gray and Bebbington (2001) citing Pezzey (1989) there are "three levels of

problems in addressing 'sustainability': what does the term mean? What is ideologically and politically acceptable? How do we put it into practice?" (Gray and Bebbington, 2001, p. 296). Following Lehman (2010, p. 232) "The task is to develop a social accounting that contributes to the long-term viability of the planet." The inter-relationship with these other views must be acknowledged in that these issues are beyond merely the role of organisations in society (Gray and Bebbington, 2001). Reducing this down to looking at this from their perspective is not prioritising this area above any other view. A part of this research is to look at the issues that emerge in this research and relate these back to the core challenges for society to achieve a sustainable planet. In moving to a narrowed down view of sustainability in terms of organisation-centric perspective it is useful to reflect on a view (Seager, 2008, p. 445) of sustainability in relation to organisations as being on a spectrum. This spectrum moving from a view of sustainability as merely survival, to it being caste in the firm undergoing a rapid period of change (defined as a 'panachy') with the system. This movement through a series of changes (security [survival stage] – reliability – resilience – renewal [panachy stage]) and this journey being carried out for each particular problem. The outcome of this is that no one approach can be defined as representing sustainability with a view being that the different approaches (academic) can explore the same themes from a 'sciences of sustainability' view (Seager, 2008, p.447). The focus of this is on the interaction between human and natural system and how poorly understood this is.

The definition of sustainability which is often referred to is that from the 1987 United Nations report from the World Commission on Environment and Development,

"Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs. It contains within it two key concepts:

- the concept of 'needs', in particular the essential needs of the world's poor, to which overriding priority should be given; and
- the idea of limitations imposed by the state of technology and social organization on the environment's ability to meet present and future needs." (WCED, 1987, p. 41 - this is the "Brundtland" definition of sustainable development).

In organisation terms this 'iconic' definition has been reduced to the first part and then the two key concepts of equitable development and also the cap on development

growth have been ignored. Omitting these two further concepts could be seen as a simplification process, but in doing so these important constraints are removed from the discussion. One can take this further, that this move towards a more 'organisation-centric' view of sustainability has removed the wider macro-factor focus on the future, and instead is using an integrated 'triple bottom line' approach (Milne and Gray, 2013; Schaltegger and Burritt, 2006 cite Elkington, 1998).

In academic research these two concepts have been included and noted (see Banerjee and Linstead, 2009; Blowfield and Murray, 2008) and their very removal from most business definitions has in itself led to questions about the motivation for this simplification. Research work has explored the issue of economic growth as against environmental constraints and the notion of limited resource use; "...consumption without limits is a dire threat to the planet." (Birkin, Polesie and Lewis, 2009, p. 278). This highlights several core issues in this work, following on from problems with defining the concept of sustainable organisations. The first is the need for transparency. Transparency in deed and word is the main way that organisations can be viewed in terms of openness. It is however vital to ascribe and try and evaluate the motivations behind this more quantifiable evidence of the organisations behaviour to sustainability concepts and the firm (Gray and Bebbington, 2001, pp. 316-7). This is a very judgemental and difficult area, and one which is closely aligned with the research works reflective aspirations, which are developed further in the research methodology section. Changes in the use of terminology are important, especially in view of the argument that changes in terminology used can often be the precursor to changes in actual practice (Schneider, 2014, citing Meyer and Hammerschmid, 2006).

Sustainability from organisations perspectives has been commonly held as a triangulation between the areas of social, environmental and economic considerations of the firm (Barter and Bebbington, 2010; Banerjee and Linstead, 2009; Barter, 2009; Laine, 2005; O'Dwyer and Owen, 2005 and Gray and Bebbington, 2001). But even this view does not place the three strands on an equal basis with the balance often being more "...in common with much discussion of sustainability we will tend to place a greater emphasis on the environmental aspects of the concept, sustainability is both an environmental and a *social* concept."(Gray and Bebbington, 2001, p.296). This can be reduced to: economic first, environmental second and social the last issues to be addressed – if at all. "As far as we are aware, there has been little systematic (as opposed to piecemeal) examination of what social sustainability would mean for an organisation..." (Gray and Bebbington, 2001, pp. 313-5). Research in this area and

practice under the umbrella of sustainability has changed over the time period, but the environmental and the economic strands could still be argued to have been further explored and developed over the time and at this point in time.

There has been a view that the sole responsibility of businesses is to make a profit (Friedman, 1970). This isn't just prioritising the economic link of the sustainable concept we have explored, but removes the other two concepts as business responsibilities. Whilst this view has been dated (this was a charge repeated by Milton Friedman who originally first stated it in the 1960s) and has been criticised over the years. There are now re-interpretations of this view (Husted and Salazar, 2006) which favour the view that bringing into line the businesses strategic objectives through incentives and societies aims and aspirations is the best way to encourage the firms to provide social benefit. Initial driving forces of altruism (business being self-motivated) and coerced-egoticism (society directs self) which are built into their notion of the strategic case and alignment of business/society goals (Revell and Blackburn, 2007; Unerman and O'Dwyer, 2007). One of the criticisms of the organisation centric view of sustainability is that with the dominance of the market led logic then the sustainability logic that develops from this will not balance the three strands, but quite clearly the economic strand will be dominant and the categories of social and environmental concerns be subservient to this dominant discourse (Schneider, 2014).

These areas are connected and inter-connected and highlight some of the tensions that emerge in firms that want to be seen as sustainable organisations.

There have been examples (Barter and Bebbington, 2010; Barter, 2009) of the three parts of the sustainability concept being separate pillars each independently supporting the issues; three intersecting concepts that cross over into the other categories; or as three 'nested' concepts – each separately defined but implicitly included in the other concepts. A further view of this can be seen in terms of exploring the movement between the three groups (Schaltegger and Burritt, 2000, p. 93) and how this movement can be in different directions and the implications of this.

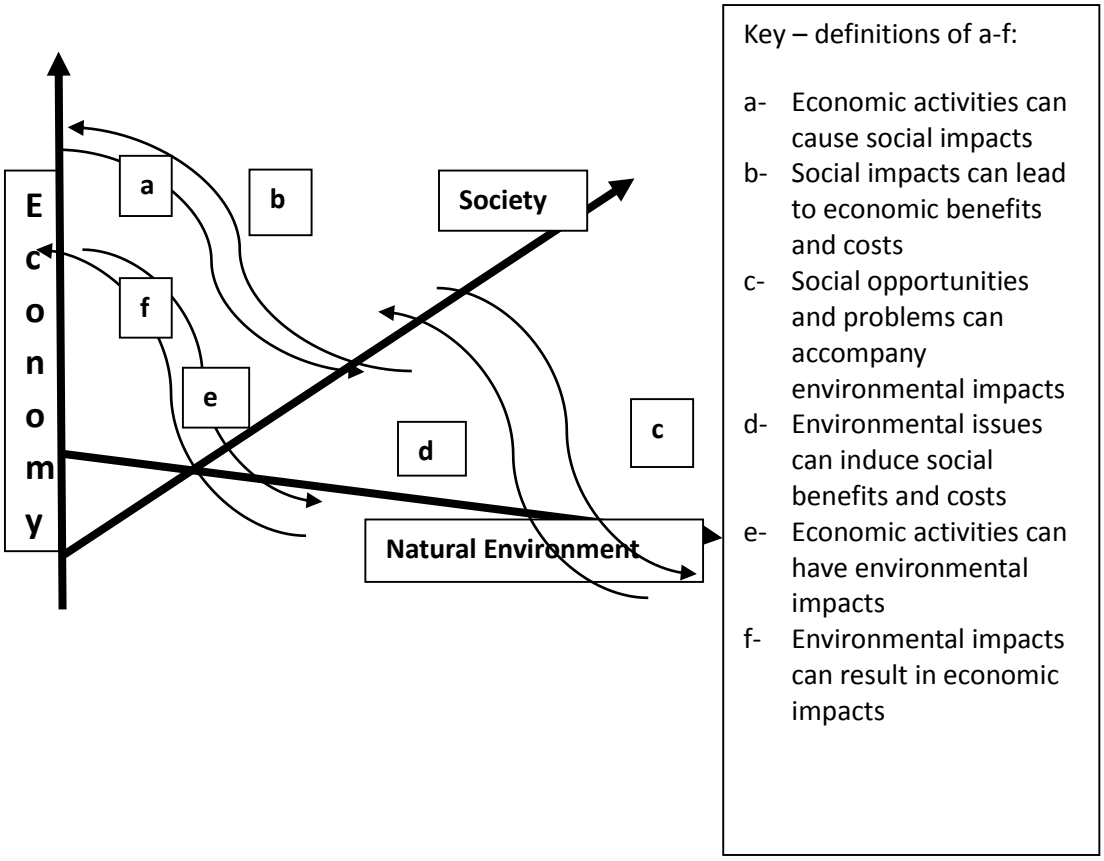


Figure i: Taken from: Schaltegger and Burritt, 2000, p. 93: Figure 6.2 Relations between benefits and costs for the economy, society and the natural environment.

This approach is perhaps the most in tune with some of the core and commonly identified stakeholders in organisations – shareholders; managers; employees. In this research, one of the key issues has been to try and engage with the 'business community' – those whom operate, run and or control organisations. An approach to exploring 'sustainable business' must be in an understandable format to the research participants and can therefore develop engagement with these groups. This will be taken into account in reflecting on the research.

The dominance of the market logic will distort any sustainability logic the firm develops to run alongside the economic motivations. It could be accepted when the economic benefits run parallel to and are supportive of environmental and social issues – but the assumption that if there is a divergence that the economic view is the one that counts is clear (Schneider, 2014).

It can be argued there is no one approach to sustainability, an approach of reflexivity may help develop sustainability logic, defined as: "the continuous consideration of the

economic, ecological, and social aspects of corporate sustainability under explicit observation of particular assumptions, objectives and power of all organizational stakeholders." (Schneider, 2014, p.7). Allowing a reordering of the "means-ends relationship between corporate sustainability and sustainable development can take place." (Schneider, 2014, p.8) This reflexive approach perhaps leading to collective learning taking place within the organisation; participatory input into decision making; more balanced outcomes and the move towards what can be defined as sustainability logic (Schneider, 2014).

This conceptualisation of the three inter-connected strands of social, environmental and economic has been much contested. Milne and Gray (2013) identify this as the triple bottom line (TBL) version of sustainability and state "...the concept of the TBL is very unlikely to be a sufficient condition for sustainability, and indeed may lead to greater levels of un-sustainability." (Milne and Gray, 2013, p. 14). Part of the argument is the notion this can be seen as a 'win-win' scenario and actually require no significant changes in the firm; whereas the view of Milne and Gray (2013) is sustainability requires organisations to move from a "change-but-no-change rhetoric" (Milne and Gray, 2013, p. 14).

An interesting take on this was developed by Cohen et al. (2008) who developed a broader concept of valuation creation. In their work they aligned the economic, social and environmental concepts which were re-invented as the dependent variables of: performance (economic); promise (social); and perpetuity (environmental). They do this with the intention of developing multi-dimensional dependent variables (a part of this being to explore both micro and macro views of these issues) and to widen the focus of research in this area.

One discussion on these issues evolved around the notion of sustainability as a relative and or absolute measure (Ketola, 2010). In terms of looking at the economic, environmental and sociocultural responsibility a 'five stage (leap)' approach was designed to go from very low (measured as 1) to sustainable (measured as 5) for each of the responsibility centres. The work by Ketola (2010) posits the view that firms were initially not set up as money making machines but to carry out public works for society, and that all firms can move towards "holistic corporate sustainability (Fair Business) can be achieved on a fast track without upsetting whole societies." (Ketola, 2010, p.334).

This area has also been referred to in the accounting community as social and

environmental accounting. This does not seem as too contentious and too far removed from the notion of sustainability, particularly when this concept is broken down into the three strands of social, environmental and economic.

3.2.2 Corporate Social Responsibility (CSR)

In organisation terms the discussion is often around Corporate Social Responsibility (CSR) (Morsing and Perrini, 2009), and even lately this term itself has been reduced to corporate responsibility. A fundamental difference between corporate responsibility and corporate sustainability has also been noted (Ketola, 2010). Ketola's (2010) argument is in essence that responsibility is relative and can be anywhere from a lot to nothing, whereas sustainability is absolute – firms are either sustainable or not. In looking at the different interpretations of sustainability in relation to organisations, it is clear that CSR has different nuances and can be (re)interpreted in a number of ways. On one level, the usage of the different labels by organisations could be seen cynically as a way to control and manoeuvre the debate on firm's responsibility to society (Tinker and Gray, 2003). In thus maintaining control of the dialogue, organisations keep the control and direction of the debates and, arguably, minimise changes and move the focus away from internalising responsibilities into the remit of organisations (Milne and Gray, 2013, p. 14). On another level, whilst these labels do have different ways of looking at them and differences in emphasis, if core themes emerge from these areas, if any differences are analysed as not fundamental and material then a more 'all embracing' approach can help maintain companies accountability to core issues, irrespective of the dominant terminology. For this to be acceptable and work, the different terminology must firstly be explored to try and establish the differences and core themes. Fundamental to this research is the issue of interpretation of the different terms and labels and issues in this area. There has been work (Dahlsrud, 2008) which carried out research into the meaning of CSR using a literature review process and from a social constructionist perspective. Dahlsrud (2008, p. 4) developed in this work thirty seven definitions that were categorised into five dimensions: environmental; social; economic; stakeholder and voluntariness. In the analysis phase Dahlsrud (2008, pp. 4-5) confirms that in terms of usage all of the dimensions rank fairly evenly except the environmental dimension (allude to the use of the separate definition of corporate environmental responsibility), they also find that over ninety seven per cent of the definitions include three or more of the dimensions (Dahlsrud, 2008, p. 5).

CSR has also been viewed as understandable in terms of National Business Systems (NBS) and the way these develop CSR in either a more explicit or implicit way (Matten and Moon, 2008). The argument develops along the lines that the four key features of NBS are political systems, financial systems, education and labour systems and cultural systems (Matten and Moon, 2008, pp 407-408, citing Whitley, 1999). These systems affect the way firms operate. The argument can be summarised in the sense of countries which operate with free markets with low state intervention often leave gaps for firms to fill in terms of social responsibility. A clear example of this is shown in countries with limited free national health care cover, firms can be seen to step in and voluntarily provide employee health insurance – explicit CSR (see Matten and Moon, 2008, pp. 412-3) with the example of US firms. This can be contrasted with European countries where state supported national health care systems are more prevalent and firms are then legally obliged to pay into these systems (i.e. in the UK there is a requirement for all firms to pay National Insurance for employees) – implicit CSR.

The argument is that in terms of movements, it would appear that some European countries (notably led by the UK) have moved to be much more in line with US NBS, with firms being required to carry out explicit CSR and voluntarily cover gaps the state has left in terms of social support systems for citizens.

Summarising, Matten and Moon (pp. 419-420) believe that the explicit-implicit CSR is a good way of viewing and exploring CSR generally; it takes into account the influence of national backgrounds on firms (NBS); highlights the dynamic inter-connected relationship between state and business and how it is not an either or argument but the overall combined inter-connected effect on CSR must be viewed.

CSR has also been viewed in terms of its dialogical development, with one view being that there were two main discourses in the development of CSR: dominant discourse – where the established order is shown as normal, contrasted to heretical discourse – which challenges and opens up some of the accepted tenets of the established order (Archel, Husillos and Spence, 2011, pp. 334-335). Whilst this work was concerned with effectively the institutionalisation of discourse where the different groups interact, this can also be seen as the development of a homogeneous discourse path for CSR. They also highlight a 'decoupling' process in both defined discourse approaches – where the discourse moved from dominant to heretical (or vice versa) within each strand/group. This was almost like two bodies coming together and “pooling of concepts, ideas and meanings...not know where the dominant discourse starts and the heretical ends.” (Archel, Husillos and Spence, 2011, p. 340). They see some

opportunity in this decoupling process, to open up the CSR discourse, but also see the more open discourse process being controlled by the institutionalised debate. Whilst different groups were allowed to debate CSR symbolically, the process clearly shows any discord with the dominant and often 'taken for granted' discourse was marginalised and ignored serving merely to provide the perceived process of an open and inclusive debate.

CSR has also been viewed in terms of different approaches that firms may take in terms of CSR – descriptive – accountability via detailed data reporting; instrumental – engagement with stakeholders in covering CSR issues; strategic - social issues linked to the organisation operations; normative – ethical and moral 'good citizen' behaviour (Boesso, Kumar and Michelon, 2013, p. 401). These can be linked to created reasons for CSR behaviour, which have been boiled down to four main justifications, which can be linked to the approaches: moral (normative and strategic approaches); sustainability (descriptive and strategic approaches); reputation (instrumental and strategic approaches) and license (descriptive and strategic approaches) (to operate, similar to social contract) (Boesso, Kumar and Michelon, 2013, pp. 402-403). This already starts to show some of the complexities in exploring CSR in terms of the multiple approaches and motivations for organisations, clearly combined with the research focus it is clear why there are so many different interpretations of CSR. One fundamental concern in relation to CSR is how this aligns with Company Performance (CP) – often taken as the financial performance of the firm. Boesso et al. (2013) explore – descriptive, instrumental and strategic approaches (leave out normative due to issues around CSR values). Boesso et al. (2013) found support for a more focussed instrumental approach to CSR, descriptive approaches being too diverse and not clearly linked to CP (Boesso et al., 2013, p. 415), and the descriptive approach with higher reporting has linkage in the medium term with capital investment. Boesso et al. (2013) also supported the role of a strategic approach linked to short and medium term CP (Boesso et al., 2013, p. 416).

Corporate responsibility is a complex area that could be defined as being a development from a more basic and singular view of environmental concerns to include issues more distantly connected to organisations (such as bio-diversity); the breaking down of organisation boundaries to including for example supply chains (Schaltegger, Beckmann and Hansen, 2012). Traditional approaches to this increased complexity have resulted in specialisation often with a consequent separation of research and organisations – reinforcing the academic – practitioner divide

(Schaltegger, Beckmann and Hansen, 2012, p. 221). From a disciplinary, multidisciplinary, inter-disciplinary to transdisciplinary approach that not only deals with real-world problems; works collaboratively and in particular with practitioners (Schaltegger, Beckmann and Hansen, 2012, p. 222). The development of sustainability science is stated to be rooted following four main assumptions: limited role of one discipline's role – such as accounting; focus on problems not solutions; practice-academic collaboration; require legitimacy and participation (Schaltegger, Beckmann and Hansen, 2012, pp. 223-4). Transdisciplinary research can benefit sustainability science in working through some of the underlying assumptions. As is stated, "The transdisciplinary research process is stylised in three phases: collaborative problem framing, co-creation of solution orientated transferable knowledge and (re) integrating and applying the produced knowledge in both scientific and societal practice." (Shaltegger, Beckmann and Hansen, 2012, p. 224 citing Jahn, 2008; Jahn et al., 2012; Lang et al., 2012).

3.2.3 Wider and developing view of CSR

There are views (Basu and Palazzo, 2010) that CSR needs to be viewed in a wider sense than just the "inventories of CSR activities" (Basu and Palazzo, 2010, p. 123 citing Orlitzky, Schmidt and Rynes, 2003). They develop a CSR framework based on three dimensions: cognitive – thinking about the social benefits (beyond organisation centric views of CSR); linguistic – reasons and explanations of reasons for involvement in CSR; conative – behavioural posture the firm develops (Basu and Palazzo, 2010, p. 124). From this they believe that organisational characteristics could be identified, and if CSR has been a real motivation for the firm – or does the organisation merely view this as a marketing exercise.

An acknowledgement must be given to the changing nature of the understanding and interpretation of these concepts. In looking at a journey analogy, it can be argued that CSR has moved from responsibility being measured in terms of 'liability logic' and the interaction between two parties (Scherer and Palazzo, 2010). There are arguments that this should now be reframed in terms of complicity and structural injustice. In essence this has resulted in "The shift from a liability to a social connectedness model" (Scherer and Palazzo, 2010, p. 15). This creates all sorts of issues including the very nature and 'social contract' of organisations in society. This model is more connected with multi-national corporations and how their role in society has changed to

incorporate more public concern and action (Gallhofer, Haslam and van der Walt, 2011).

There are concerns that organisation views cannot be aligned to the global issues and that perhaps fundamentally there is a “decoupling of measures of success (growth, profits etc.) from Earth's limited physical energy and material flows” (Milne and Gray, 2013 p. 24 citing Jackson, 2009).

In theorizing on organisation change there is a discussion on the impact of disturbances – summarised as a number of changes: rebuttal; reorientation; colonization and evolution (Bebbington, 2007, p. 228 table 12.1 citing Laughlin, 1991). The 'disturbances' that would appear to be able to cause changes between the relationship between actors can be defined inclusive of: legislation; changes in consumer attitudes; use of tools - such as environmental reporting (Bebbington, 2007). Some of the changes that have occurred due to social and environmental disturbance include: reduced relative environmental impact; changes to internal processes; changes in reporting practice; changes in communication to maintain legitimacy; changes in core objectives (Bebbington, 2007, pp. 230-4).

Central to this work is the review of the accounting community, and there are some parallels in the accounting community with the development and role of the ‘big four’ firms. These global accounting firms have been viewed as having developed as ‘macro actors’ (Ramirez, 2009) for the accounting community. They have de facto taken over the role of the accounting professional bodies and now ‘represent’ and are a major force in shaping the development of the accounting communities role in areas including social and environmental accounting. They do this whilst at the same time not wanting to be responsible to the rest of the practitioner community, and using the professional accounting body organisations as a way of avoiding this responsibility. They are, one could argue, currently operating as 'pseudo' macro actors (Ramirez, 2009). This is potentially a significant issue in terms of the development of the accounting community in this and other areas. The accounting community in the form of the big four uniquely demonstrate this juxtaposition of the legal responsibility and social network approaches (Scherer and Palazzo, 2010). Currently, the balance seems clearly to be in the legal responsibility arena. Having gone through a process of re-emergence as limited liability partnerships (see Perry, 2002) the structure of the organisations and legal status this confers has been of paramount importance for the firms. This has supported their development and the way they operate and also influenced the actions they have taken. To encourage a more reciprocal and engaged

approach beyond the formal legal structures of the entity would be more in line with the concept and development of sustainable business, and would be a more inclusive approach within the accounting community. There can be a blurring in the difference between good behaviour towards stakeholders of the firm and what could be described as public service development (Murillo and Lozano, 2009).

A major concern is around the social contract and organisational legitimacy of firms, with the view that perhaps with the increased stakeholder campaigning and pressure groups that there are more 'legitimacy gaps' (Deegan, 2007, p. 135) between a firms operations and societies expectations. Firms have a number of approaches they could use to reduce this perceived gap: educate stakeholders; change perceptions; deflect attention; change society expectation (Deegan, 2007, p. 139). Some of these are perhaps more difficult to manage – such as it is difficult to imagine a firm attempting to change the whole of societies view on a particular issue; though illustrative examples can be developed showing firms fundamentally repositioning themselves in relation to their products including in the recent discourse of senior executives at British American Tobacco (Moon, 2013) where they have accepted the harm of tobacco and social costs of their core product, at the same time aligning themselves with tobacco 'deterrent products' in the form of e-cigarettes. The health concerns about these e-cigarettes, as they are still in a developmental stage, the long term impact on health is uncertain. This has overtones of the original debate around the tobacco industry and the prolonged and delayed discourse around the harmful health impact of tobacco use.

There are views that the institutionalisation of organisations developing in-line with other organisations – a homogeneity of organisation development that can be called 'isomorphic' behaviour (Larrinaga-Gonzalez, 2007, p. 155). These developments can be seen as via three potential routes: coercive – legislation and regulatory rules; normative – social values; mimetic – copying and accepting taken for granted structures (Larrinaga-Gonzalez, 2007, pp. 157-9, citing DiMaggio and Powell, 1983, for three specifically defined routes). There are similarities and overlaps between the institutional theory and legitimacy theory in terms of organisation change, but institutional theory has more open motivations for organisation development rather than a more restrictive view of change for economic gain – even just including continuing as a going concern (Larrinaga-Gonzalez, 2007, p. 163).

The discourse has developed more along the lines of accepting the plurality of discourse and voices (Brown and Dillard, 2013; Spence, Husillos and Correa-Ruiz, 2010; Ahrens et al, 2008) and that whilst there are multiple discourses there are more

dominant voices that can command the space and influence regulation and change within the debate for their own purposes. This is as opposed to going back to the social issues and groups and trying to pragmatically find out what could improve or ameliorate the issues (Spence et al., 2010). In research terms it is much easier to take and or discuss existing social theory without engaging with and carrying out a more field based research project. This can be brought further down to the SME level; Stone (2011) has advocated the development of social accounting to help bridge the gap between the formulaic and economically literate accounting community and their mainly written output and discourse for their clients. This can also be taken to include explorations in a wider sense that incorporate dialogue across multiple boundaries to try and bridge the apparent sclerotic development of social and environmental accounting but also to open up new ways forward and perhaps even ones that have some political momentum to encompass change (Brown and Dillard, 2013).

3.2.4 Stakeholder engagement

One particular issue concerns stakeholder engagement and or the lack of engagement, by organisation management with their stakeholders, specifically on the sustainability issues. Stakeholder concerns have developed in-line with the current interest in issues including: corporate governance; organisation boundaries and paradigms; critical analysis of the 'free market' capitalist model. Cooper and Owen (2007) explore accountability and the belief that more of a balance between profit and social concerns would be obtained if the firms had dialogue with stakeholders (Cooper and Owen, 2007, p, 652). In exploring a number of sustainability reports of larger bodies they note the stakeholder engagement mechanisms stated, but do query the dialogues influencing power on the organisations to the benefit of stakeholders and not just shareholders (Cooper and Owen, 2007, p. 656). Much of the recent discourse around corporate paradigm changes to create and also expect more socially responsible organisations can be ascribed to a reflective reaction to the financial crisis of 2008, though it should be noted this research paper was written prior to this fall out. Cooper and Owen (2007) show there were already reforms and plans in place to try and reform companies legislation making it more inclusive for stakeholders – see for more information on this Cooper and Owen's (2007) discussion around the Operating and Financial Review. Inclusive of the discussions was the Company Law Review (Cooper and Owen, 2007, pp. 658-664), and this illustrates how government policy can be instigated, then abandoned, and the power and impact of the corporate

lobbying community in terms of their influence on these decisions. Included in this is how effectively organisations engage with their stakeholders, if we add to this the specific issue of corporate social responsibility. In exploring the fundamental issues organisations are exposed to including: the reality of stakeholder 'lack' of control of organisations; the one directional power limiting stakeholder influence; the differences from a legislated control process as against the current more voluntary narrative reporting and stakeholder engagement process. Cooper and Owen (2007) believe that legally mandated reporting and control is unlikely in the current situation but a more civil regulation – following the market mechanism could work if there was an effective reporting system (Cooper and Owen, 2007, p. 659). Stone's (2011) work seems to support this in the sense that the legally required documentation such as the financial reports are actually the least readable and therefore useful documents local accountants provide their clients (Stone, 2011, p. 258).

The development of stakeholder engagement has been placed within a four stage framework of sustainability reporting: 1. Why – motives for CSR; 2. Who – stakeholder highlighting; 3. What – engagement dialogue with stakeholders for main aims; 4. How – approaches used to report back (Unerman and O'Dwyer, 2007, p.89 taken from Figure 5.1). The recognising of and direction from stakeholder engagement are key aspects of this accountability process. In itself this does raise a number of questions, around the opposing views of stakeholder groups and how this can be managed – with preference for a negotiated engagement process.

The reputational risk that firms may suffer due to stakeholder pressure is a risk accounting bodies have clearly espoused. This can be illustrated by the technological development of social media allowing more politicised consumer groups to target firms if they fail to adhere to sustainability principles (even if these are not self-generated but imposed on the organisations) and can only be mitigated by stakeholder engagement (Malsch, 2013, p. 157).

With a more normative principles based view on stakeholder engagement Joseph (2012, citing Reed, 1999) develops an approach that uses three normative principles: moral, ethics and legitimacy (Joseph, 2012, p. 96). Moral issues are defined as more global concerns, ethical issues are the more local contextual issues and legitimacy is often aligned to legislation. These are simplifications, but the point made is that in creating these three principles this provides a way of constructing discussions that deal with some of the core issues, and allows the tensions within organisations in dealing with these issues to be made more transparent. An illustrative example given

is the use of child labour (Joseph, 2012, p. 96). A firm may operate in a country where within the culture it is common for children to work – this can be aligned as an ethical issue within the local community; transcending this issue is the moral concern globally with allowing and or encouraging children to work and an example consequent moral concern that the child will receive minimal or no education; legally there are national constraints on child labour which may start to question the very legitimacy of the firm (Joseph, 2012, p. 96).

Brown and Dillard (2013, p. 15) suggest an “agonistic pluralism” when dealing with groups with diverse views on social and environmental accounting, working with/in contrast and inside and outside not only organisation settings, but the current research domains to enable political change and to also include in the discourse wider communities than the dominant (academic research/political/business) and foster as a minimum some dialogue amongst the various groups (Brown and Dillard, 2013, p. 16).

3.2.5 Sustainability reporting

Alongside the calls for more engaged social and environmental accounting research (Adams and Larrinaga-Gonzalez, 2007; Parker, 2005), there has been a move towards analysing 'in the field' the process and procedures in developing social and environmental credentials, most often shown in the social and environmental reports. Social and environmental accounting research has focussed for some time on analysing the reporting process (Tregidga, Milne and Lehman, 2012; Cho and Patten, 2007) which has developed as a fundamental part of social environmental accounting for a number of important reasons from the accounting community perspective: reporting is often seen as a communicative approach and a way that firms can be held accountable; the accounting community has developed financial reporting as the key mechanism to hold firms economically accountable and so Social and Environmental Reporting (SER) would be seen as similar in holding firms accountable to their social and environmental impact – though clearly the two are distinguishable on a number of levels most notably on the mandatory versus voluntary dichotomies; a major role of accounting is the assurance process and in promoting the need for SER this again will help develop this service aspect of the accounting community. The reporting process in being seen as, and supportive of the development of social and environmental accounting has been central to the accounting community who have highlighted it's

importance in terms of research focus (Tregidga and Milne, 2009; Cho and Patten, 2007); in terms of reporting awards (ACCA); in looking at the development of social environmental bodies and instruments – such as Integrated Reporting and GRI – these are heavily reporting directed; development of services to assure, illustrated by the big four accounting firms. There has been developed an interesting analysis of CSR reporting including Bouten, Everaert, van Liedekerke and De Moor (2011) who carry out a content analysis of CSR reports for 79 reporting companies taken from the Belgium stock market in 2005. The work analyses the comprehensiveness of the CSR reporting on three measures: vision and goals; management approach and performance indicators and uses the GRI framework to explore possible CSR reporting categories. The findings indicate CSR reporting is low (totally ignored by 27% of the firms in the sample) (Bouten, Everaert, van Liedekerke and De Moor, 2011, p. 202). The usefulness – comprehensiveness and completeness for stakeholders is questioned; there are certain issues – economic, environmental and labor (sic) that are more commonly commented on and there are differences between industries with the banking industry a particularly effective reporter (Bouten, Everaert, van Liedekerke and De Moor, 2011, p. 202). This is supported by Stubbs, Higgins and Milne (2012) whose work looks at why firms (from a sample of 23 firms in Australia) don't produce sustainability reports. These re-iterate the reasons for non-reporting including issues around lack of stakeholder pressure; weak sustainability interest; limited resources; lack of organisation structure/pressure (Stubbs, Higgins and Milne, 2012, pp.461-467).

Beyond the problems in un-reporting are the weak reporting mechanisms – such as the GRI or IR, that are primarily about benchmarking at the organisation level. These have been viewed as weak in terms of linkages with the global issues and causing problems with the triple bottom line being confused with sustainability and reporting being seen as allowing a win-win scenario as well as being almost the end to sustainability in its own right. There is also the paradox of more efficient organisations having competitive advantage that leads to increased sales and therefore increased resource use – perhaps against environmental concerns (Milne and Gray, 2013, p. 23).

Looking at whether different cultural and social factors inherent in different national contexts is also useful in relation to sustainable reporting, particularly from a political decision making perspective (Fifka and Drabble, 2012). The research by Fifka and Drabble (2012) compares the sustainable reporting of the largest 100 multi-national firms in the UK and Finland. They have three hypothesis: the first hypothesis that in

the UK there was more extensive reporting was accepted which having taken out company characteristics that may have influenced the results, these remaining differences are assigned to cultural and social differences (Fifka and Drabble, 2012, p. 466); the second hypothesis was that the more liberal UK market would lead to more economic information in the reports and this hypothesis was rejected; the third hypothesis that more UK firms will use standard formats such as GRI was also rejected (Fifka and Drabble, 2012, p. 468-9). In noting the difficulties in de-contextualising any research to allow generalizable results to be proffered, comments are made about the implications of both case studies being in Europe with high degrees of sustainability reporting (100% in the UK and 94% in the Finland samples had substantial comments on their sustainability policies and issues) (Fifka and Drabble, 2012, p. 465). The research interest would now appear to have moved slightly, and whilst still using the SER as a research frame, it is now more directed towards the process of creating SER (Contrafatto, 2014) This has been summarised as being a three stage process to the institutionalisation of social and environmental reporting processes: 1. common meaning construction; 2. practicalisation in the form of rules; 3. reinforce with management procedures (Contrafatto, 2014, p. 16), exploring the complexities of "… "how" and "why" institutionalization of SER took place rather than its effects on organizational change." (Contrafatto, 2014, p. 17).

The theoretical insights and three stage process is based on a case study analysis of a multi-national organisation and how, shown over three distinct but inter-linked time frames, these three stages can be created to capture the 'how' process in terms of the rationalisation of social environmental reporting within the organisation. Useful guidance forwards for 'steering mediums' (see Laughlin, 2007, following Habermas) such as accounting as an effective service engagement to help transform organisation belief systems and inter-connected activities. If the specific stage of social and environmental development of an organisation can be located, then the interjection of the accounting body can be tailored based on where they are in the three stage process.

3.2.6 Organisation types - blurring of organisational boundaries

Before looking at the different organisation structures and how this can have an impact on the view of the organisations role in relation to CSR, there is a developing perspective that organisations are having to become more political institutions. The

implications of this are that the boundaries of the firm and society are blurred and the role of organisations in society is changing. This change involving them being more 'state-like' and taking on more political roles (Scherer and Palazzo, 2010). An example being the supply of expertise from organisations to help develop global regulations (Scherer and Palazzo, 2010, p. 5). Part of the argument is one in which the control of nation states has been eroded with the development of cross-border global trading, and the growth of the multi-national corporation. This has meant firms operating with a "politically enlarged concept of responsibility" and firms being controlled with the development of 'soft-law' (Scherer and Palazzo, 2010, pp. 8-9). The very growth and power of the organisations meaning they have grown beyond the traditional control of nation states and now not only have to self-regulate but go beyond this into regulating others. This is important as 'political involvement' has been viewed as essential in developing the area of CSR, to encourage and clarify developments in this area, but also the government is seen as a broker between businesses and individuals in society – ensuring that as a minimum both sides are involved in the debate (Murillo and Lozano, 2009).

This can be seen quite clearly in the accounting community which is a dominant body within the corporate community, and central to the control of transnational corporations whose global spans mitigate against national controls (Gallhofer, Haslam and van der Walt, 2011, p. 769).

In looking at organisations there is also the issue around the diversity of types of organisation. It is often assumed that the dominant business organisation model is the Public Limited Company (PLC) format. There has been research on the types of business models that large firms operate as, and the social and environmental implications of some large corporate business models, an example being that used by Apple inc. (Lehman and Haslam, 2013). The accounting community itself follows the business framework of large dominant organisations within the industry which have if anything become more commercialised as against perhaps what could formerly be argued as professionalisation pressures (Greenwood and Suddaby, 2006). In fact, ninety-nine per cent of the firms in the United Kingdom are small and medium-sized enterprises. These are firms that are initially defined in terms of for example, staff numbers, turnover, and asset levels (see European Union definition, 2003). This is based on: 1. Number of employees and 2. Either turnover or balance sheet total.

Table 5: European Union definition of small and medium-sized firms.

Company Category	Employees	Turnover	Balance Sheet Total
Medium-sized	<250	< € 50m	< € 43m
Small	<50	< € 10m	< € 10m
Micro	<10	< € 2m	< € 2m

SMEs are important in terms of their economic impact, but are also as accountable as larger organisations in terms of their environmental emissions – it has been stated they account for 60% of carbon dioxide emissions (Simpson et al., 2004, p. 157 citing Stokes and Rutherfoord, 2000). The significance of SMEs in the business community is not solely within the UK domain, an example being the SME proportions stated as 96% of all businesses in Australia (Stone, 2011, p.247 citing Australian Bureau of Statistics (ABS) 2007) and 90% of private enterprises in Europe and the United States (Stone, 2011, p. 247 citing Morrison, Breen & Ali, 2003).

This is a basic definition of these types of business organisations, but clearly there are other differences, perhaps more fundamental to the firms operations and performance, including: their limited market power; centrality of ownership and management; involvement and relationship with the local community; limited range of specialisations; focus on operational rather than strategic goals.

In looking at different organisation structures than the pre-supposed dominant model of the PLC (Godemann, Bebbington, Herzig and Moon, 2014; Bryer, 2011; Ball and Seal, 2005; Lewis, 2000) there are lessons that the research into these different bodies can generate, which is useful inter (within) the firm and intra (outside) the firm. In the example of public sector bodies and their relationship with sustainability (Godemann et al., 2014; Ball and Seal, 2005; Lewis, 2000) some of the findings are beyond the organisational boundaries including: the usefulness of informal networks; the roles of bodies outside of business models of economic return – such as Godemann, Bebbington, Herzig and Moon (2014) whose analysis of higher education institutions and their relationship with sustainability, including discussing issues around:

operational change; performance measurement standards inclusive of sustainability criteria; the educational imperative and close link with researchers that has surprisingly led to limited research output (due to its nearness researchers may see the main domain as invisible) (Godemann, Bebbington, Herzig and Moon, 2014, p.219). The analysis of the organisations operation and structures develops the notion of the organisations as not being rational decision making bodies, but affected by power groups, interpersonal relations and is local, varying from institution to institution, described as 'organised anarchy' (Godemann, Bebbington, Herzig and Moon, 2014, p. 226 citing Cohen and March, 1974).

Bryer (2011) has added to this in terms of looking at 'social organisations' (such as cooperatives) and how these can explore the concepts from a different positioning – not just about the organisational procedures but also from an individual perspective and the social relations creation of organisational development.

An interesting focus has occurred around sustainable development and how it can be viewed, with the traditional approach to view this in terms of intangible asset development and perhaps the concept of relational capital – the capital around the relationships developed around and within the firm. There have been developed three strands of intellectual capital. These have been aligned to sustainability as, sustainable intellectual capital which is the environmental knowledge and (internal) reporting. The three intellectual capital strands developed were: human sustainable intellectual capital – issues around environmental training and workshops; structural sustainable intellectual capital – the systems and procedures in place to control/record environmental information; relational sustainable capital – relationship with customers and suppliers on environmental issues, a more open door policy (Lopez-Gamero, Zaragoza-Saez, Claver-Cortes and Molina-Azorin, 2011, pp. 24-33).

Section B – SMEs

3.3 Organisation types – small and medium-sized enterprises/practices (SME/Ps)

3.3.1 Importance of SMEs in sustainable business debate

One area that has been under-researched is that of the experiences of small and medium-sized enterprises (SMEs) in the area of sustainable business enterprises (Bos-Brouwers, 2010; Revell, Stokes and Chen, 2010; Morsing and Perrini, 2009; Fassin, 2008). This, it has been argued (Morsing and Perrini, 2009) is not because there is no value in this research. On the contrary, in using the sub-heading "the grandness of small business…[and then stating]…We cannot overemphasize the importance of SMEs for the development of corporate social responsibility that matters on a global scale." (Morsing and Perrini, 2009, p. 2). They reel off a number of important reasons why SMEs are an essential part of the business community and must be harnessed and included in the debates and changes in the area of sustainability for it to be effectively implemented. These include, the number of SMEs, the number of employees of SMEs, cultural/national relationship with SMEs, use of SMEs to innovate and invigorate change (Morsing and Perrini, 2009, p.2). One reason that has been suggested as to why SMEs may not have been included in the debate is due to the issue of defining CSR in day to day terms for SMEs (Murillo and Lozano, 2009, p. 9). This it could be said is a view which is more likely to have been made without fully understanding the heterogeneous nature of the SME community and fully exploring potential alternative options (including measurement) in terms of engaging with CSR.

Part of this research is also from the notion that the debate being led and directed by multi-national corporations (MNCs) is not representative and replicable for SMEs, but as importantly that SMEs can offer alternative ways for firms to demonstrate their sustainability. This innovation and ability to challenge existing and accepted modes of operation is a major reason why SMEs need to be included in this debate. The business community can learn from the experiences and understandings of SME/Ps. Often these organisations have more reason to be aware of and react to issues in these areas (Morsing and Perrini, 2009).

An illustration of this is the communication of events in this area, traditionally an issue which has reduced the influence of SMEs and asserted the role and opinions from MNCs (Nielsen and Thomsen, 2009). Many small firms do not advertise or promote their operational performance, and therefore there is limited evidence of how they

perceive and operate in the area of CSR. This is also intrinsically tied to the view that CSR reporting demonstrates good CSR practice, which is a presumption which can and has been challenged (Fassin, 2008). This though is a big issue for SMEs, in that due to a number of factors, their non-promotion of action and or even the public creation of measures of their CSR performance, it is often viewed that they have no interest, involvement and anything to add to the debate in CSR. In a sense, if it is accepted that the additional responsibility of reporting CSR action is too much for SMEs, if anything, this is an added reason for research in this area – to find out what is going on and to allow this to be included in the debate.

3.3.2 SME perceptions in relation to sustainability

A particular issue has been the understanding of CSR by SMEs. There is some research that commented that CSR was initially viewed as being aligned in SME terms with customer satisfaction (Worthington et al., 2006).

A further restriction has been a negative portrayal of SMEs, especially in comparison with MNC in this area. A good example of this is given by Revell et al. (2010, p. 274 citing Hillary, 2000) whose research portrayal of SMEs includes: ignorant of environmental impact of firm; limited resources and skills; limited time, and consequent cost concern; scepticism and difficulty in engaging.

In their research Revell et al. (2010) do counter many of these (former) perceptions and argue that there has been a noted change in the situation of SMEs with the movement towards an acceptance and engagement with environmental issues and the impact of their organisations on these issues. This could therefore be argued that there is a current change in the view of SMEs and their engagement with sustainability, from the traditional view as against developing in this area (demotivated) to one that has been motivated to explore this area. Revell et al. (2010) develop a number of important ‘drivers and barriers’ of environmental reform (Revell, 2010, p. 275) including: lack of clear cut financial benefits; lack of customer demand for sustainable development; perception of increased barriers to entry from environmental legislation; lack of strategic awareness and publicity of developments (so not benefiting from changes) and the dominance of ‘push’ over ‘pull’ strategies in developing in this area (Revell, 2010, p. 276).

It has also only emerged more fully during research, that the SME community has been found as having close links with and involved in the local community. Examples

including support for schools. They are also actively involved in staff training and recycling schemes (Worthington et al., 2006). What is clear is that this is often unpublicised. It does not appear on the web, in the newspapers, in the small firms (non-existent) sustainability report. In line with this, because it is not reported on, it is in effect that SME and local community engagement did not exist. This did not mean it did not take place, but in the wider communities perspective (including government and policy makers) the creation of this action occurs only on external bodies investigating and finding out what SMEs do in relation to these issues. Additional problems to this view are the fact these were often 'ad hoc' and with no specific targets set, and almost certainly no groups to explore these issues and or statements reporting on this work (Worthington et al., 2006).

3.3.3 SME motivations to become more sustainable

This is a central issue in trying to identify in the complex business world why businesses are motivated to develop and then demonstrate sustainable credentials. There have been arguments (Brown and Fraser, 2006) as to a number of potential views of the approaches firms may have taken in respect of sustainability including: the business case approach – the 'win-win' approach that improved reputation will lead to enhanced business performance; a variation on this being to gain competitive advantage (Simpson et al., 2004) in for example some SMEs (especially manufacturing firms) being seen as more environmental and resource efficient; the stakeholder case approach – becoming more accountable to a wider range of stakeholders with more social and environmental credentials; the critical case approach in terms of a fundamental change in the paradigm of business and how firms operate.

Views of what drives and what limits CSR development in firms are important. Valentine (2010) has developed the 'green onion', evolving from the drivers of corporate environmentalism, this develops five categories: the macro layer; the secondary stakeholder layer; the industry layer; the firm layer and finally the functional layer. Each of these allows a different view of the groups present to be taken and the issues influencing the firm to be explored. With the macro layer, the firm has little control over the external factors but the layers are tied together in "the 'locus of power' as one moves from the macro layer to the functional layer" (Valentine, 2010, p. 294).

The motivation of improved environmental performance linked to financial benefits

would appear to be a slightly bigger motivator for larger companies – this is viewed as being linked to the large-scale potential benefits (Baylis, Connell and Flynn, 1998). The view taken is that developments in the environmental area cannot be sold on purely financial benefit and must be looked at in context (Baylis et al., p. 289). It emerged that personal concern over environmental issues was more important in SMEs than larger firms. There were more reasons for larger firms to benefit from developing environmental improvements, and SMEs needed to have much more tailored "personalized site specific help" (Baylis et al., 1998, p. 294). The "'discretionary' or 'philanthropic' wishes of owners…shaped by an individual owner-manager's cultural and religious background." (Worthington et al., 2006, pp. 99 and 104 – note the context of this research was within South Asian SMEs in the UK.) This impact of owner's interest in CSR has been shown as being a main motivating factor. This motivation does seem to come from within the firm. In terms of driving forward this interest, there was felt to be limited 'compliance' pressure and limited (or no) pressure from the supply chain and or other organisations to develop in terms of social responsibility (Worthington et al., 2006). Though there are arguments that the 'voluntaristic' approach taken for SME engagement may not lead to enhanced environmental and social development (Simpson et al., 2004).

SMEs could be seen as being quite susceptible to environmental legislation which could be a main driving force in determining their compliance with government requirements which could be presented as best practice. Research by Wilson, Williams and Kemp (2012) on SMEs in the UK, does seem to indicate that the first problem with legislation as a key driver in SME sustainability is the lack of understanding by SMEs of current legislation; the limited support in helping to comply with legislation most notably when the firms have been found in non-compliance; the lack of compliance enforcement around the legislation. One comment that sums up much of the findings was that "SMEs lack the initial knowledge to be able to identify and improve their compliance." (Wilson, Williams and Kemp, 2012, p. 150). Risk management is problematic and in flux and the continued reduction in the compliance regime in particular the resource hungry face to face interaction, then the continued lack of understanding and reaction to the 'unknown' non-compliance will continue and most likely increase in frequency. Wilson, Williams and Kemp (2012, pp. 154-55) ultimately make three recommendations: SMEs are not homogeneous and need to be differentiated as a start from medium-sized firms; inspections need to be maintained as part of the regulatory framework; careful management of the inspection process to

make them effective.

3.3.4 SMEs and national characteristics

Another interesting issue in relation to SMEs is that around the impact and or effect of national characteristics on the organisations. This is particularly relevant, following on from the discussion about the development of MNCs in terms of their growth in terms of the politicising of larger firms (Scherer and Palazzo, 2010; Murillo and Lozano, 2009) often as they have grown beyond national boundaries. Small firms are often more geographically fixed in terms of their impact – though with the continued development of globalised trade and technology their reach (in terms of trade and sales) often outreaches their base. It is important to separate out the base of the organisation, where much of the employment, emitting and community involvement will take place. In focusing on the location/base of the firm, potential implications due to this issue can be explored. In looking at firms through the wider sustainability lens, SMEs have the same societal pressures on them to cut emissions levels from employee travelling and sending products distances. A question that can be explored is that around the impact of different state cultures on SMEs due to the fixed nature of the core business activity.

A number of strands have developed in relation to this theme. One of these is around sustainable development in developing nations. Another strand can be discerned around countries that have perhaps more of an interest in being seen as “clean and green” (Lawrence et al., 2006, p. 242). An example being Lawrence et al. (2006) where the review of sustainable practices of SMEs in New Zealand raised a number of issues including: the apparent supportive (government backed) networks in place; the small size of firms in new Zealand they would appear to be either small (self-defined as less than 250 employees) or large – hardly any small firms report; the close relationship between communities and organisations (see also: Borga et al., 2009 – Italy; Fisher et al., 2009 – Canada; Hammann, Habisch and Pechlaner, 2009 – Germany; Murillo and Lozano, 2009 – SMEs in Catalan, Spain; Nielsen and Thomsen, 2009 – Denmark; Fassin, 2008 – Belgium; Roy and Therin, 2008 – Canada).

Revell and Rutherfoord (2003) comparatively analysed SMEs in the UK with those in the Netherlands with particular differences being: the Dutch using a ‘target group’ approach, combining legislation and also voluntary change in line with the target groups having been heavily consulted and involved in the change. In comparison, in

the UK SMEs were not included in debates; they were “marginalised and often omitted from policy dialogue” (Revell and Rutherfoord, 2003, p. 32). Industry sections were encouraged to voluntarily change (Revell and Rutherfoord, 2003, pp. 28-30). There is also comment on the limitations in the UK of using ‘trade associations’ to push the agenda – with low membership of these groups by SMEs, and the need for an institutional structure to represent SMEs in the debates (Revell and Rutherfoord, 2003, p. 33).

Another aspect to this is the research around SMEs in developing countries and the particular issues this creates. There is a view that whilst the legal framework has helped encourage the development of environmental objectives in the developed countries, in developing countries – especially where state control has failed, market forces are the main driver (Jeppesen and Hansen, 2004). The impact of trans-national corporations (TNCs) on local developing country SMEs operates through supply chain pressure. Of four perspectives taken (global commodity chain, industrial organisation, transaction cost and resource based) – the resource based is the only ‘internal' view which looks inside the firm as to when and why they will adopt the standards (Jeppesen and Hansen, 2004, p. 272).

3.3.5 SMEs and sustainability reporting frameworks

This is also an issue in terms of the processes including potential measurement systems that firms may use in evaluating their sustainability. This brings on board frameworks including: the Global Reporting Initiative (GRI); the European Eco-Management and Audit Scheme (EMAS); Environmental Management Systems (EMS); Integrated Reporting system. There is an assumption that reporting should be a means to an end, this demonstrates the firms sustainability interest. Care must be taken when viewing this area, in that the end is not the reporting process in its own right – this is taking reporting on sustainable actions as sustainability. Much work has been carried out in exploring the social environmental reporting of organisations and potential separation of the image creation in these reports and the actual behaviour of the firms (Tregidga, Milne and Lehman, 2012; Sikka, 2010). One of the main mechanisms that has been used to explore corporate behaviour especially when framed in social and environmental terms is through the analysis of corporate reports and more specifically social and environmental reports (Tinker, Lehman and Neimark, 1991). The question around how to measure social and environmental issues is one

which has been researched (Schaltegger and Wagner, 2006) and frameworks such as the sustainability balanced scorecard have been used to explore this process.

How you explore the reporting process is a continually vexing question, with Tregidga, Milne and Lehman (2012) following the work of Thompson (1990) state the usefulness of a tripartite approach to researching sustainability reporting: 1. an analysis of the production and transmission stage; 2. analysing the construction of the message; 3. analysis of the reception and appropriation of the message (Tregidga, Milne and Lehman, 2012, p. 225, citing Thompson 1990). There are gaps noted in all three stages, but most research has tended to focus on stage 2 – construction of the message, though this can be seen more in terms of analysing the text for what is said, with less normative research around what could be said (Tregidga, Milne and Lehman, 2012, p.226). They also believe in the importance of developing text and micro and macro contextual factors (Tregidga, Milne and Lehman, 2012, p. 228). Arguably similar to Joseph's (2012) ethical (micro - local) and moral (macro - global) dimensions to sustainability.

Research has looked at CSR reporting to establish if it is used more as a signalling approach to reinforce the role of the firm as a good corporate citizen, or is it just a greenwashing exercise, a way of marketing the firm? (Mahoney, Thorne, Cecil and LaGore, 2013). The findings in a sample of US firms, using proxy measures for CSR performance, size, financial performance, concluded as showing a strong relationship between 'good citizens' and standalone CSR reporting (Mahoney, Thorne, Cecil and LaGore, 2013, p. 357). In other words, from the sample, the findings were strongly aligned to standalone CSR reports for signalling purposes – good citizens wanted stakeholders to know this, to reinforce their legitimacy, and to perhaps obtain any (undefined) benefits that may accrue from their good corporate behaviour.

Current research is developing some of these issues to focus more on the process and procedures in creating social and environmental reports (Contrafatto, 2014). Much of this research has predominantly been from the view of larger transnational organisations, often in the form of shareholder owned firms, as they are the dominant reporters. This has been further developed with the dominance of the large corporations web-site presence and information, which has been developed as an important data source for researching the communication of firms in terms of sustainability (Rowbottom and Lymer, 2009). Specific scepticism of the divergence between sustainability reporting and stakeholder engagement (Archel, Husillos and Spence, 2011) and action adds to the view of this as potentially being a way to present

an idealised reality of the firm – that is also not supportive of and difficult to change (Cooper and Owen, 2007). Again this emphasises a particular issue for small firms, in that their non-reporting does not mean that they don't do anything that could be viewed as coming under the sustainable business headings. At a time when there have been concerns about the ease and recklessness with which information about individuals can be sent out on the internet, small firms may be even more wary of promoting their actions. This also would not exclude the carrying out of research in SMEs with the current research focus on issues such as 'learnt practice' (Bryer, 2011) and more the process side of social and environmental reporting. There is work (Rao, Singh, O'Castillo, Intal Jr and Sajid, 2009) that looks at the relationship between SMEs and metrics and it is important in the conclusion that the creation of these metrics helps SMEs to prioritise and also achieve these environmental goals. Research has unearthed a number of problems with SME engagement with measurement systems including: limited resources; culture and structures; knowledge limitations (Ammenberg and Hjelm, 2003). One word of caution is that of not allowing the focus to move from environmental (and social) change and management to a focus on the process and the reporting mechanism (Ammenberg and Hjelm, 2003, p. 172)

These frameworks whilst not being mandatory have flexibility in terms of how they are incorporated by firms, and also that smaller firms with less resources may use the standards at a simpler level. The GRI framework is an example, whose reporting systems vary from a simple level c template to a level a+ (+ signifies this is also externally assured).

Joseph (2012) in reviewing stakeholder engagement and the role of the GRI in this process in relation to sustainability, advocates a more principles based approach, though this should not just be about measurement but should allow normative stakeholder interests to be more aligned with the corporate goals (Joseph, 2012, p. 104). A concern with this whole reporting process is around managerial capture but their final comments on developing a more normative reporting process includes; "...crucial to these endeavours is the retention of the most appealing of capitalism's traits, creativity and innovation, which when directed to increasing the congruence between social and business goals, could lead to greater optimism." (Joseph, 2012, p. 105).

A reason for the growth and popularity in the business community of frameworks is the requirement for measurement of a firm's sustainability performance. This aligns with making organisations more accountable, and this notion of accountability requires the

firm to be made accountable to somebody (government, regulator i.e. Financial Conduct Authority, the accounting profession) and a performance measurement that can be used to evaluate the performance. One approach suggested for example (Schaltegger and Wagner, 2006) is the development of a Sustainability Balanced Scorecard (SBSC) which could be used to look at the strategic management of a firm. The SBSC is held as useful as not only a measurement mechanism "…strength of the BSC method as a management system." (Schaltegger and Wagner, p. 8).

Small firms in particular should be able to benefit from the flexibility of the reporting system (Borga et al. 2009) though this may cause some problems in terms of rigour in the sense that there appears an array of different reporting systems with different 'levels', and can easily lead to questions around what is effective sustainability reporting? And also questions around the need for reporting at all as CSR can be seen more as a corporate culture than a formalised reporting system (Fassin, 2008, p. 375).

It is important to put into context the potential reporting uptake, as whilst sustainability has become a much more accepted business term, the uptake of sustainability reporting has been slow and there are still barriers to firms creating sustainability reports (Stubbs, Higgins and Milne, 2012). With suggestions that only 2000 of the estimated 60000 multi-national corporations throughout the world (Stubbs, Higgins and Milne, 2013, p. 457) are reporting on CSR issues, so if even the largest firms are not reporting then it is perhaps more understandable that SMEs do not produce reports. Some of the explanations for non-reporting of the sample of Australian firms, taken from the ASX200 (Australian Securities Exchange top two hundred firms by market capitalisation) included: this did not mean they were not socially and environmentally responsible – actions were seen as more important than words; limited stakeholder pressure to report; legitimacy defined in terms of financial performance (larger firms may have more of a social and environmental legitimacy requirement); weak view of sustainability; limited benefits perceived – in-fact reporting may highlight and or create additional risks for the firm; not a regulatory requirement (organisation drivers required), with organisation structures often not supporting, there is a need for central control and or the heads of organisations to support and lead this development (also noted in the form of franchisee – that the main franchisor would be required to drive forward); this also means that the compliance culture – only producing what is legally required appears to limit additional voluntary disclosure (Stubbs, Higgs and Milne, 2012, pp. 461-467).

It must be remembered that in more detailed research on sustainability reporting some

bigger questions have often been parked: around the effectiveness of sustainability reporting; difficulty in linking organisational performance with global sustainability issues; paradox of economic performance (and growth) and environmental degradation (Milne and Gray, 2013).

There are distinct differences between small firms and larger multi-national corporations (MNCs) – the MNCs seem to dominate the development of and research into sustainability and organisations. This will lead to the development of frameworks to show and support firms moving along a path towards sustainable business enterprises tailored to larger organisations which can have negative impacts on smaller firms' development and on other organisations. Not only that, this indicates dominant groups are not listening to the experiences and operations of SME/Ps, who might have ways of operating which can be held as demonstrating 'best practice' in this area.

Section C – Accounting and sustainability

3.4 The accounting community and small and medium-sized practices (SMPs)

3.4.1 The accounting community

The professional bodies (as discussed in more detail in chapter 2 accounting in context, there are five under the heading of the CCAB and CIMA) control the registration of firms for audit purposes, and before this the examination system which controls the accreditation of individuals as members of the bodies, and status as chartered accountants.

This process is ongoing, has developed over the last one hundred and fifty plus years (Soll, 2014; Walker and Shackleton, 1998; Macdonald, 1985). It is in the area of the development of sustainable businesses and the role of the accountant in this process that this research will focus. Even before exploring new issues within the accounting domain, accounting has had issues in terms of intra the accounting community and inter the business community the understanding of concepts: an example being the 'expectation gap' in terms of the audit process, which has a considerable history including work by Briloff (1966) illustrating the different understandings, and more interestingly the fact this had not (and still is not) clarified. The emergence of the 'new role' in accounting of sustainability is interesting in looking at the margins of accounting (Miller, 1998), and also emerging new domains of knowledge (Parker, 2011; Deegan and Soltys, 2007; Owen, 2007; Guthrie and Parker, 2006; Gray, 2002; Mathews, 1997; Hopwood, 1987). "[environmental concern]...repercussions for the accounting function, particularly as companies increasingly view their annual reports and accounts as an essential medium of communication in respect of environmental and social issues..." (Owen, 1992, p.4) Some more far sighted writers had predicted the implications for the accounting community, many of these developments are still being worked through. Even within the accounting community views around accounting and its broader scope and appeal can be found. Carey (1992) described at the time as Deputy Director of the research board of the ICAEW states: "...if the business community and the economy in general are to continue to enjoy sustainable growth we must pay far greater attention in the future to maintaining and developing our stock of human and natural assets..." (Carey, 1992, p. 87). It is often in these new and emerging areas that the clearest view of the accounting community and the power and influence of groups within this community can be seen. As Ramirez (2009) talks about the pseudo macro-actor being the big four within the accounting community –

effectively representing the accounting community in many national/international debates on this subject, though standing behind the professional accounting bodies as having a responsibility to other, small accounting firms. This is an important issue, and ways of viewing and changing this role can and should be reviewed.

Accounting is continually changing and renewing itself and how it is perceived and operates. This is predominantly through changes in discourse – currently the normalisation of social and environmental accounting within the accounting domain is one developing strand of discourse (Lehman, 2013, p. 137). Whilst primarily around the development of accounting education (to be more inclusive of seeing accounting as it could be as well as it is – Lehman, 2013, p. 142); Lehman (2013, p. 142) also develops from Chabrak and Craig (2013) the concept of cognitive dissonance – which in this example could be seen as fitting well in terms of developing the future role for accounting central to which would be the opposing challenges from the traditional and core economic focus to inclusive of social and environmental concerns with there often being diametrically opposing concerns. Accounting traditionally has the impression of being interested almost exclusively in economic issues which are decontextualised and then reported back to stakeholders in a legally bound way, such as in the form of a financial statement, which in itself is often difficult to understand (Stone, 2011, p. 258).

One of the concerns for the accounting community and also more generally in terms of social and environmental accounting has been the wide range of possible terms used and conceptualisations of the dominant issues. Illustrative of this, developed from an academic perspective, was Thomson's (2007) analysis of the different strands of research in social and environmental accounting – with over seven hundred different pieces of research carried out in and categorisations and lines of research; an almost boundless view of research issues connected within the social and environmental accounting domain.

Accountants have for most of the time since the emergence of Social and Environmental Accounting Research (SEAR) (Parker, 2011) been involved in promoting and trying to develop ways of measuring these issues – perhaps this is in line with their traditional role in the financial measurement of firm’s performance, and also is the area (and assuring of) that accountants have most involvement in (Davie 2008; Sunder 2005). This has led to developments including: full cost accounting; the connected reporting framework.

There have been more extended issues that in particular researchers have grappled with when viewed from an accounting perspective; an example being the accounting community in relation to 'human rights' and especially the constraining of transnational organisations (Gallhofer, Haslam and van der Walt, 2011). An example was the view of the rights of indigenous people with much of the discourse around accountability and the making visible and or disclosure of relevant information following the current standards in place (Gallhofer, Haslam and van der Walt, 2011, p. 774). In the final analysis there is discussion of future approaches including international laws; counter narratives; soft laws (such as standards which are not viewed from past experience as being very influential); monitoring bodies such as the UN (Gallhofer, Haslam and van der Walt, 2011, pp. 775-6).

The normalisation of SEA within the accounting community could be seen as initially, accepting the growth and pre-eminence of social environmental reporting, through their role in assuring the statements. The need for and benefit of social environmental assurance by accountants is an area that has been researched (O'Dwyer, Owen and Unerman, 2011; Owen, 2007; O'Dwyer and Owen, 2005) and again the development of this can be with current concerns with the movement away from the traditional self-regulatory control mechanism to a more independent (state) regulation (Malsch and Gendron, 2011). This is potentially a very important development for the accounting community on a number of levels including; the challenge to their power and self-determination most especially in a globalised economy where transnational organisations (such as the big four accounting firms) are held as holding the regulatory power; the potential implications for other more established services that have traditionally been self-regulated; more fundamental concerns with the credibility and validity of the accounting model (Malsch and Gendron, 2011). The notion of the big four accounting firms surrendering their pseudo-regulatory power is unlikely in the short term – even with the challenges of the European Union, no organised transnational body has attempted to regulate these bodies and the complexity of the regulations, and piecemeal national attempts at control are still leaving an international regulatory gap (Malsch and Gendron, 2011, p. 473).

Research in modern business organisations around sustainability, with an accounting focus, can be traced back at least to Medawar (1976) and there were immediately issues in terms of the engagement process. A periodisation view of accounting (Tinker, Lehman and Neimark, 1991) over the sixties/seventies/eighties did in particular highlight two main themes: firstly that the development process was reactive and

unpredictable and a 'contested terrain' where the dominant views generally were successful in the end – and these were most often those expounded by the main accounting bodies; secondly the importance of socialising accounting and viewing it in the context of social events to illustrate changes within the backdrop of the social and political times. This is perhaps best illustrated in the National Coal Board case study of 1984-5 (Tinker et al., 1991, pp 45-46) which illustrated the politicising power of accounting information in its use and even terminology, used as the rationale (contested) for closing “uneconomic pits” (Tinker et al., 1991, p. 45). There have, more recently, been heightened-calls for engagement with firms (Adams and Larrinaga-Gonzalez, 2007; Parker, 2005). This engagement can take the form of both research in, and teaching and learning with these organisations. For a number of reasons, the accounting community it could be argued, needs to reflect on the way the groups within it interact and share information in forming knowledge and then challenging and changing the way the profession operates. Care must be taken in carrying out engagement to avoid 'managerial capture' (Adams and Larrinaga-Gonzalez, 2007, p. 337) with the view that a more critical engagement may be appropriate.

The accounting community has been located in a “mediating political role” (Malsch, 2013), placed at the centre of the current discourse around sustainability and the constraints of the predominant market mechanism. This is very much within the domain of globalised business outflanking the current national regulatory systems. The role of experts in directing the political bodies in shaping the formalisation of the policies on the evolution of issues, in this case the social and environmental concerns of organisations, is a service that the accounting firms (notably the big four) are adept at carrying out (Power, 1997). In Malsch's (2013) work the reasoning the accounting bodies use to justify firms being more socially responsible is quite straightforward: a firm’s main aim is to make profits, social concerns are currently seen as a way of improving the organisations brand, and brand improvement will ultimately lead full circle to increased profits (Malsch, 2013, p. 155). This initial conception is later developed to the reinforcing statement (Malsch, 2013, p. 156): if you are a more sustainable firm, you will make more profit, and those not making profits will fail and so the market will support and direct sustainable organisations.

3.4.2 Small and medium-sized practices (SMPs)

This work is further exploring the SME sector in terms of focussing on small and

medium-sized practices (SMPs). These are effectively small accounting firms. This is not just locating a particular representative sector of SMEs in this debate. The accounting community is central to the notion of sustainability and firms becoming accountable for social and environmental impact/actions as well as the traditional economic accountability. The role of accounting in this is contested (Clarke and O'Neil, 2005) but also the inequitable crafting of their role in sustainability, with the 'big four' firms taking the lead and dominating the development of accountants in this area, their views, role and the development of accounting for sustainability. A view is that SME/Ps tend to follow in the wake of the larger firms, and that anything which they approve and is deemed new in the role of accounting is then developed into a 'cut-down' version for the smaller firms (Jenkins, 2009). This can be seen as a simplification that ignores the particular issues of small firms, and is also perpetuated by larger more dominant firms within the profession (Borga et al., 2009; Morsing and Perrini, 2009; Fassin, 2008). Because of the very nature of SMEs being different than larger firms, following in their wake has led to problems in terms of interpretations and the use of different formats to try and demonstrate sustainable credentials (Borga et al., 2009; Fassin, 2008). As was noted in the research of Fifka and Drabble (2012) was the limitation in terms of research involving SMEs and issues such as sustainable reporting with the assumption that analysis of multi-national corporations can be 'scaled down' and fit the SMEs (Fifka and Drabble, 2012, p. 470).

One area of interest is how effective is the role of accounting in dealing with client needs and in particular for SMPs how this works with the majority of organisations as previously noted who can be defined as SMEs (Spence, Agyemang and Rinaldi, 2012). Exploring whether the written documentation is appropriate and usable by SMEs (Stone, 2011), whilst accepting much discourse is not written but verbal. The first issue covered is that SME's are not just economically fixated as larger firms would appear to be but issues such as flexible lifestyles, content employees and good customer relations are important drivers (Stone, 2011, p. 249). Many small business owners prefer to learn by doing (Stone, 2011, p. 250) and in addition the formulaic and economically focussed language of accounting can reduce the use of the specific written accounting material. In analysing the readability of accounting documents, Stone (2011) develops the idea that the least readable and therefore useful documents are the financial statements as compared with decision support documents, covering letters and newsletters (Stone, 2011, p. 255). Summing up Stone (2011, p. 258) states that documents were much easier to understand when they had not been crafted in

terms of legislative requirements and rules guiding accounting. They cite hopefully the development of social accounting as perhaps one approach that may help develop the relationship of local accountants and SME clients and improve their use beyond a minimum economic requirement (Stone, 2011, p. 258).

Within the SME environment the role of the SMP as “trusted adviser” (Spence, Agyemang and Rinaldi, 2012, p. 6) is one which means the potential role of the local accountant can be extended to include advice on social and environmental issues for SMEs in connection with the established financial advice provided. This potential development of the role of the local accountant is limited by issues such as: a lack of confidence in SMPs to change the use of their skill set; lack of knowledge of SMPs in sustainability discourse; lack of arguments around the business case; credibility in this area (Spence et al, 2012, p. 6).

3.4.3 Sustainability, accounting organisations and stakeholder management

One of the perceived drivers behind the growth in social and environmental accounting has been the notion of stakeholder accountability, though this has also been viewed as stakeholder management (Belal, 2002). Effectively exploring two options: looking at stakeholders in terms of how firms should deal with this group; alternatively locating the stakeholder groups and managing them.

Belal (2002) explores mainly the AA1000 framework, how firms report using this framework. Categories explored include inclusiveness, embeddedness and third party verification. The conclusion is that there is more stakeholder management, due to the lack of stakeholder engagement there is a one way dialogue, and the selective nature of the reporting process (Belal, 2002, p. 24). They believe more qualitative engagement approaches than just providing a report (such as focus groups and interviews) should take place (Belal, 2002, p. 24).

The role and relationship of accounting to the concept and development of organisation sustainability is a complex and evolving inter-relationship. On the surface, accountants can be seen as champions of the economic development and prioritisation of organisations; their role as assurers of financial information is a deeply embedded process and core to the legitimization of firms in society (Deegan, 2002). The concept of stakeholder theory (Deegan, 2002) is central to the need for and development of accountants to maintain the fiduciary relationship between the managers of firms and the organisation owners (shareholders) and this has been

developed to include all stakeholders of a firm, which can be expanded to include society as a whole (Deegan, 2002). An important connection between an organisation and society is framed as the ‘social contract’, a tacit agreement as to the acceptable behaviour of a firm. If this agreement is put in jeopardy, the whole existence of the organisation will be placed in peril. One way to avoid this situation and manage the social contract is with a stakeholder (sustainability) report (Malsch, 2013; Deegan, 2002, pp.293-297). Some recent research does provide a warning as to perceived stakeholder engagement, in the case of Archel, Husillos and Spence (2011) where despite multi-stakeholder groups being involved in a discursive process, the outputs from the discussions were from the dominant discourse. And it would tend to indicate that whilst the mixed stakeholder groups both were prepared to discursively 'decouple' discourse between dominant and heretic discourse (Archel, Husillos and Spence, 2011, p.340) – the outcome seemed to be perhaps a compromise, some bodies initially viewed as 'opposing' the dominant ideology of the experts and actually ended up “acting in concert” (Archel, Husillos and Spence, 2011, p, 340).

Critiques of the role of accounting in developing social and environmental accounting have questioned the role of financial accounting and the very nature of accounting (Gray, 2006, pp. 795-799) and then have called for a more radical agenda based on the global sustainability risk; new imaginings not just researching annual reports, but engagement inclusive of shadow accounts (Gray, 2006, p. 810). This has also been categorised as a more 'radical approach' to viewing social environmental accounting with there being a second more managerial path which provides some of the solutions to sustainability issues and the planet (Burritt and Schaltegger, 2010) with one view these are not mutually exclusive paths, more contrasting than replacing views, though there is a perceived direction in this work along the managerial path of sustainability research and engagement (Burritt and Schaltegger, 2010, p. 843). There are arguments about the relationship between social environmental accounting and critical accounting (Dillard, 2007; Tinker, Neimark and Lehman, 1991) where one view is that social and environmental accounting provides a watered down version for social change. “Critical theory sees understanding as a means for facilitating a society so configured as to foster the realization of its human potential, whereas the traditional functionalist perspective sees understanding as an end in itself.” (Dillard, 2007, p. 40). Accountants are viewed in the social and environmental accounting project as having a duty to engage with stakeholder groups leading to: enlightenment – continual improvement in understanding of issues; empowerment – application of tools based

on education and critique; emancipation – acting on opportunities to develop social and environmental accounting (Dillard, 2007, pp. 46-8). As an important point on the critique of social accounting; “The legitimacy of the social accounting project is grounded in a responsibility to act in the public interest.” (Dillard, 2007, p. 48). The different stakeholder groups and influence on organisations sustainability development is multi-factoral including: CEOs and senior managers; investors; shareholders; government and regulatory bodies – the influence and impact of these groups needs to be viewed in the context of the current national (and global) business environments, inclusive of issues such as: regulatory; open market; social investment. Even though organisations and management may accept and be aware of social and environmental arguments, these multi-factor stakeholder pressures may still not be enough to push forward sustainability reporting and or the firms from a weak form of sustainability at best (Stubbs, Higgs and Milne, 2012).

Until recently (see previous comments on the development of SEA) firms financial performance was the only mechanism which was used to judge firms and to hold them accountable; this was also what accountants produced for stakeholders even if it had little value (Stone, 2011). There are a number of concepts central to the notion of the importance of financial performance, information and accountability of firms, including: measurability of firm’s performance; short term nature of firms; aim for economic value/benefit; limitation of organisations liability and responsibility to society. An important issue is the relationship between environmental and economic performance, “…between environmental performance and financial performance, and between environmental disclosure and financial performance – are inconsistent.” (Magness, 2006, p. 544). There are contrasting views, some that poor financial performance may be bolstered with higher environmental disclosure, but also the opposite of firms with improved financial performance also providing more environmental disclosure. Magness continues that “when stakeholder power is high, companies with an active strategic posture…[how]…organization’s decision makers respond to external demands… [they]…make greater social responsibility disclosure...” (Magness, 2006, p. 558 citing Ullmann, 1985). This highlights the importance of the role of the accountant in this debate, providing a bridge between economic and environmental disclosure. Accounting it has been argued, with many of the social sciences, is at a crossroads where in relation to social and environmental accounting it is questioning its role and development in this area (Brown and Dillard, 2013).

3.4.4 Sustainability and the need for accountants

The economic context is one which has developed to include global competition and the growth of multi-national corporations. It can be seen to be one in which the role and importance of the accountant in the successful running of the economic process has thrived. This is most clearly demonstrated in relation to the big four accounting firms (PwC; KPMG; Ernst and Young (EY) and Deloitte). Whilst this work is not focussing retrospectively on the development of the role of accounting there have been several calls for the development of accountants in the area of SEA (Mathews, 1997). One area that has been used as an entrée into sustainability and the role of accounting has been that of assurance. With an established and legally obligated role for assurance in organisation management, a natural step would be to expand this service into the realms of sustainability (Andon, Free and Sivabalan, 2014; O'Dwyer and Unerman, 2005). This again highlights a number of issues: the non-numeric nature of sustainability reporting and consequent difficulty in assuring the information; the focus on organisations producing stand-alone sustainability reports - which could be assured; the focus on larger organisations as directed by the organisations that are legally obliged to be assured. The notion that the financial assurance role is extant and fixed is one which, especially for the largest audits and auditors, is now being challenged and in itself with the confirmation this is a socially constructed service highlights the need for the creation of sustainability assurance and consequent need for change and evolution of this service. Taking an opposing position of the development of a nice neat controlled assurance process of a new or emergent issues such as sustainability, it has become increasingly noted that assurance permeates all social areas and cannot be just defined to the financial stratum of society (Jeacle and Carter, 2012). This creates the image of not only discourse around the notion of and changing nature of sustainability, but the idea of assurance and or audit and how this can be seen in a more expansive and inclusive way that is viewed and involved in a wider societal context; this should not be a concern to the accounting community in terms of 'ring-fencing' services and the profession but must be part of the accountability and transparency agenda. This movement into new assurance areas not only requires the development of more audit logic to fit the spaces (Andon, Free and Sivabalan, 2014) and less reliance on some of the taken for granted assumptions. It also leads to the development of assurance work in non-traditional areas by non-accountants (defined as those that have not gone through a formal accounting

qualification process and become a qualified accountant). This would be clearly a concern to the profession, but may open up opportunities in the future for inter-professional collaboration. More important than the professional process development is the idea of a reflexive and outward looking approach to the process.

Viewing accounting language as a way of encapsulating social and environmental issues is problematic and only works if a number of fundamental assumptions and tenets are maintained (Thornton, 2013). The usefulness of starting to try and make transparent social and environmental issues from an accounting framework are technically challenging – but these issues can perhaps be overcome, but more fundamentally would be the use of and reinforcement of basic conceptions which would be distorting to the whole notion of social and environmental accounting. Whilst accounting can be seen as a mediating mechanism for social and environmental recording, it provides economic information in particular, but should not be seen as the pre-eminent and or the only route down which social and environmental organisation responsibility should be marshalled. There are fundamental concerns with the basic acceptance of accounting as a way and approach to social and environmental concerns and actually more as a mechanism used by dominant bodies such as multi-national corporations (MNCs), these MNCs can also be seen as a cause of much of the crisis (Gray, 2013, p. 467).

Accounting language seems to have come to the fore in debates around sustainability – not only does the developing Integrated Reporting discuss measures around the six capital values, one way of exploring sustainability in a more inclusive and open way is through exploring intangibles (a notion heavily controlled and defined by the accounting community), and then further the development of sustainable intellectual capital – which is again terminology that the accounting community have a control over (Lopez-Gamero, Zaragoza-Saez, Claver-Cortes and Molina-Azorin, 2011). It is interesting to see the use of the accounting terminology as ways forward to open up the debate and allow more 'pragmatic' information and action to be taken. The concern could be again (Tinker and Gray, 2003), is this managerial capture of the debate or is this really a way of opening up conceptually ideas and creating new ways forward? The accounting community has been criticised for its dominance and economic focus, but terminology is now being used that has a heavy initial reliance on the accounting community to provide forward guidance for organisations.

Another perspective that can be developed is the view of sustainable development as being part of the creation of intellectual capital of an organisation – split into three

bands of - sustainable human/structural/relational capitals (Lopez-Gamero, Zaragoza-Saez, Claver-Cortes and Molina-Azorin, 2011). In viewing sustainable development from this perspective, this usefully allows the processes of a number of organisations in Spain to be compared in terms of how they have engaged with these separate intellectual capitals – and from each of these a framework showing the organisation processes were created allowing a comparative analysis of the firm's sustainable development. In summary the suggestions are that bringing the sustainable intellectual capital to a management view will allow them to manage more pro-actively knowledge related to sustainability issues, but this must be based on: individual employee involvement and engagement; organisation structures to support e.g. natural resources department; product development in line with external agencies (Lopez-Gamero, Zaragoza-Saez, Claver-Cortes and Molina-Azorin, 2011, p. 34).

There have been positive examples from the accounting community in relation to the sustainability debate. One example is the use of the Theory Of Constraints (TOC) – a well-developed accounting model used to problematise any bottlenecks and focus resources on overcoming these economic restrictions using a three stage approach: 1 – thought process (current situation); 2 – conflict resolution (bottleneck defined); 3 – innovative solution (bottleneck removal solutions) (Birkin, Polesie and Lewis, 2009, p. 279). This model was used in examining a 'cloverleaf account' of sustainable development – the cloverleaf is based on four areas of grouped information: i) mass balance (efficient use of resources); ii) life cycle assessment (extending organisation responsibility and therefore planning); iii) stakeholder analysis; iv) ecological resilience (e.g. ecological footprint) (Birkin, Polesie and Lewis, 2009, p. 279). This work only commented on the current situations and restraints (could be aligned to 'TOC' stages 1 and 2) and whilst the organisations were found to engage with all of the information flows – though mass balance and life cycle costing are important concerns, stakeholder engagement is perhaps the largest area that firms have developed in whilst ecological resilience has limited organisation focus. The summarised constraints on development in these areas were: time; economic focus; priority of cost considerations; complex organisation structures; lack of priority for environment; limited impetus for a more equitable society. (Note: some of the issues can be seen more as socially focussed rather than organisation centric) (Birkin, Polesie and Lewis, 2009, p. 288).

There are several important benefits for a well organised, professionally controlled body like the accounting community to exert their power and influence on the

development of sustainable business. The demand for organisations to be held accountable and transparent to a wider range of stakeholders and for a wider range of issues can be seen as both strengthening and also at the same time reducing the potential power and role of accountants. In developing their role in these new areas, concomitant with their existing role and expertise in financial assurance, there have been questions about the role of accounting within this discourse. The role has been fundamentally challenged (Clarke and O'Neil, 2005) as to the benefit and need for accountants in terms of expertise in relation to sustainability assurance. Counter to this was the notion that accountants needed to drive forward their stake in the modern new business function of sustainability reporting assurance (Mathews, 1997) and not to be too slow about it or other consultants would take their role. It appears (Owen 2007; Gray, 2002) that accountants have taken head of this call and now are far and away the dominant body in terms of assuring and measuring a firms sustainability reporting. What is clear is that they are very good at promoting themselves and their role, including expanding their traditional role. How much of this is related to the role and power of the 'big four' accounting firms is another question (Ramirez, 2009). Clearly, the way the professional accounting community is set up and works has and will continue to impact on the role and development of the role of the accountant. This is based on the professional accounting body gatekeepers, managing the standards and development of new areas under the accounting remit. The legitimation of accounting and assurance services in new areas of expertise is a continuing trend (Andon, Free and Sivabalan, 2014) with three legitimating strategies summed up as being: "(i) conscious ingratiation; (ii) sanctioning; and (iii) appeals to fairness" (Andon et al, 2014, p. 91).

Accounting is perhaps viewed as a normalising voice in many domains within society today – with the accepted dominance of economic arguments in almost all spheres of social life the institutionalisation of social and environmental accounting can be seen as perhaps one of the smaller issues the accounting body can colonise and control (Archel, Husillos and Spence, 2011).

Accounting information can also be seen as not only the preserve of accountants but can be used by non-accountants in organisations to help the decision making process (Jeacle and Carter, 2012).

In one sense accounting has now moved to a position within the social and environmental debate where it has started to be recommended that the social and accounting research domain opens up to include more debates from other research

communities – such as that around the 'death of environmentalism' from within the environmentalism movement (Brown and Dillard, 2013, pp. 3-8); but as important as this debate is in the opening up of accounting to incorporate discourse from other communities, and also new ways of seeing things which actually might be beyond the accounting community and may illustrate limitations in engaging with this debate from the accounting domain (Brown and Dillard, 2013, pp. 12-13). Ultimately this is once again re-iterating the notion of a polysyllabic discursive approach taking arguments from multiple stakeholders and discourses to explore some of the social, environmental and economic issues that affect not just organisations and the business community, but society (Brown and Dillard, 2013, p. 11). There is a final debate as to much of the approach has been around consensus building, but whilst this is argued should continue, a more adversarial approach would be a useful and acceptable additional approach for a future direction (Brown and Dillard, 2013, p. 11).

Accounting has also been seen as 'learnt social practice' (Bryer, 2011), accounting development is a part of the relational development of individuals to others and also from a self-awareness perspective (Bryer, 2011, p. 480). This research was based on the development of a 'new' organisation structure called *empresas recuperadas* in Argentina following an economic crisis. These were more co-operative organisations, but the study explores how the individuals within them changed and developed in line with the increasing use of accounting conceptualisations. This study really showed the use of accounting terminology and accountability in socially motivated organisations by individuals, how the reflexive dialogue moved forward the organisations but implicitly the individuals changed as well and enabled communication and action to take place (Bryer, 2011). Perhaps the most important view of accounting from this research was that accounting should be viewed “not as a thing that imposes a definite structure to organizations, but a human practice through which individuals can perceive and develop their activities and ambitions collectively.” (Bryer, 2011, p. 492). There are some similarities with the work of Ball and Seal (2005) where accountants within the public sector were seen to create informal 'work-rounds' sometimes to bypass the accounting rules and regulations, if they did not seem to be helping resolve some of the significant challenges that individuals involved in sensitive social services had. This research shows the more informal, personal nature of accounting in supporting individuals but in being interpreted by individuals and groups who then use the dominant language of accounting to reshape social relations helping to establish hierarchical orders for the individual and how this aligns with the organisational social

relations (Bryer, 2011, p. 490). This showed that accounting can be a way to achieve social ambitions of the individual and organisation but this only operates in situations where the use of accounting has been discussed and interpreted from the individuals perspective rather than a more traditional view of accounting being a way of imposing from a 'top-down' order accounting becoming a “learnt social practice” (Bryer, 2011, p. 492).

3.4.5 Practitioner versus academic debate

Accounting has portrayed itself as a technical activity with limited political implications and interest (Tinker, 1985). This non-political impression has allowed the body to be seen more as a technical force, which has allowed it to develop its control and influence more pervasively. This has become more challenged in particular in the academic community (Malsch, 2013) where the notion of accounting being able to separate out actions within the accounting domain from any political discourse and or impact is critiqued.

A clear separation does exist around research of the academic accountancy community on practitioner issues – the apparent gap does first of all illustrate there are multiple groups within the accounting domain and each has differing directions and agendas. This would in particular require research groups – looking into the future in many instances, to look at issues effecting the operational practice groups. This clearly cannot be stated, as there is an articulated gap between the academic group as shown by their research and the practitioner group (Parker, Guthrie and Linacre, 2011). There are a number of potential issues which revolve around a number of dualisms that can be split between the academic and practitioner groups: education versus training; theory versus practice; jargon versus plain speak; publication versus dissemination; change versus status quo; transparency versus confidentiality (taken from Parker, Guthrie and Linacre, 2011, p. 7 citing Tilt, 2010). These arguments are wrapped within the changing contextual settings of the two groups, which over a short historical period of for example the last twenty years (1994 to present) – with the academic bodies often within the university sector and the growth in the UK of universities; the creation, growth and commercialisation of the sectors and in particular the business schools; the changes to the funding mechanisms and research exercise; the practitioner community undergoing changes such as the formation of the big four; creation of International Financial Reporting Standards; and now in Europe the proposed audit

changes and regulatory changes much of which stems from the European Union. There are views that this divide is at least now being acknowledged, able to be worked on going forward. Due to the dominant discourses in both groups being so entrenched, 'working together' more in the future could be planned for with the hope to attain joint research development and policy change.

Much of the power and influence of the accounting community evolves from its ability to portray itself, traditionally in the past as a technical service. This could be defined as 'impression management' (Solomon and Solomon, 2013; Jeacle and Carter, 2012). This political and social chameleon has shaped itself as a professional organisation – though as has been mentioned, the view of the specific differences and roles of the big four firms and professional accounting bodies is blurred (Ramirez, 2009).

In the business community impression management is an important issue and in an environment where corporate governance and accountability to stakeholders has become more of a defined issue, private 'one to one' meetings between different groups to discuss potential issues, such as social and environmental reporting, have developed a pronounced role. These meetings though can be seen to be about creating myths with both sides acting and creating impressions of competence and understanding which mask the actual situation and reduces the accountability of the process (Solomon, Solomon, Joseph and Norton, 2013).

Accounting is now being explored in areas that would not have been considered as traditional areas of accounting research but this effectively shows the spread and influence of accounting (Jeacle and Carter, 2012, p. 746 – this research project is set within the fashion industry which is stated as not being a traditionally viewed area of research – inclusive of accounting research – due to the ‘frivolous’ nature of the industry). In the organisation setting there are a number of findings including: accounting can be seen as a mediating and control mechanism; accountants can be seen to have changed to being described as “hybrid accountants...decentring of accounting knowledge” (Jeacle and Carter, 2012, p. 746 citing Burns and Scapens, 2000). In essence accountants can be seen with technical skills but also business operational understanding and also the fact accounting information is not the preserve of accountants but can and is used by non-accountants in organisations.

There have been calls for a while (Adams and Larrinaga-Gonzalez, 2007; Parker, 2005) for more engagement between the academic accounting community and the practitioner community. Current research projects (Contrafatto, 2014; Bryer, 2011)

indicate this call is being taken up more, with the research 'in context' within the accounting community allowing more in-depth and interpretative and reflexive pieces of work which are useful in terms of imaginings and also critical reflection on developments within the accounting industry.

Within the accounting domain there are a number of powerful groups, this work is focussing on the practitioner community and implicitly the academic community – in one sense as the viewer of and interpreter of the practitioner community. Traditionally there has been a perception that there is a main line of discourse from dominant groups (Archel, Husillos and Spence, 2011; Malsch and Gendron, 2011). This work is building on but also countering some of the research work that has been carried out on the accounting community with a particular focus on the big four firms (and predecessor groups) which does seem to have been a very seductive area for research (Carter and Spence, 2014; Alvehus and Spicer, 2012; Covaleski and Dirsmith, 1990). This work is adding a more hidden grouping of the small and medium-sized practices (SMPs) into the debate.

The focus on the big four firms has resulted in the dominant bodies developing conceptualisations of issues which perhaps bridge the domains of accounting and social and environmental accounting (Andon, Free and Sivabalan, 2014) such as: the development of a risk framework; the growing importance of intangible assets and ability to value them; the creation of new capitals – the Integrated Reporting process has developed six capital headings: financial capital; manufactured capital; intellectual capital; social and relationship capital; human capital and natural capital. These are interests and issues that seem much more at home in the discourse of transnational organisations and less relevant to the SMPs, whose discourse could be defined as a more micro discourse around operational ‘day to day’ issues.

3.5 Summary discussion

In summary there are a number of themes in this chapter that emerge and can be separated out for comment, although these issues are all invariably inter-connected. These themes can be aligned along a number of questions and important challenges that organisations face in relation to the pressures to reform the way business operates in society.

The first challenge is what is sustainability? The notion of a sustainable firm (combined with the more business related focus on corporate social responsibility) is varied, fluid

and context specific (Ketola, 2010). This creates issues around firms' sustainable development, as without clear targets firms may find their attempts to change un-coordinated, listless and ultimately effective change difficult. That is starting from a position of organisations wanting to change; if you can change the target and appear to be a more sustainable enterprise without actually making any significant paradigm changes as to how they operate then this defeats the purpose of sustainable development in organisations (Tinker and Gray, 2003). The accounting community role in this managerial capture of the sustainability debate is one of the key issues that has emerged. This is not just re-interpreting the terminology used, but wilful distortion of core aims and accountabilities (Tinker and Gray, 2003). This is one reason why frameworks and reporting have been seen as vitally important in this debate in terms of exploring the discourse organisations use in relation to sustainability, though to some extent the research has started to develop beyond merely exploring the reports with the movement towards more social connectedness (Scherer and Palazzo, 2010) and recently a focus on the process behind reporting (Contrafatto, 2014).

This introduces two clear themes within this section – stakeholder engagement and sustainability reporting. Stakeholder engagement is important in the business community as organisations are socially constructed and accountable to various stakeholder groups. Added to this in this research work is the role of accounting which is often seen, when viewed in terms of core activities such as financial accounting production and assurance, as a mechanism to hold the organisation's management accountable to divergent stakeholder groups. Questions that have been developed include around organisations social contract (or licence) (Deegan, 2007); the relationship between profit and social concerns (Cooper and Owen, 2007). Firms are now viewed with poor stakeholder engagement as enacting reputational damage on the firm – with economic consequences which is often considered to be the primary driver in motivating organisational change (Malsch, 2013). There are multiple motivations for stakeholder engagement, these have been explored in terms of moral issues – global concerns; ethical issues – more local concerns; legitimacy or legal concerns (Joseph, 2012). One of the mechanisms of stakeholder engagement is reporting. Sustainability reporting has been an important area of research including on its very adequacy (Bouten et al., 2011). Sustainability reporting is being explored in ways to try and incorporate different and perhaps marginalised groups – such as that by Stubbs, Higgins and Milne (2012) which looked at the 'non-reporting' firms – exploring the question why don't firms produce sustainability reports?

This also introduces a reason why the role of accountants has been seen as important in this area – their involvement in creating reporting systems and also assuring this information (Mathews, 1997). It appears though if this is arguably a little dated, accountants will need to argue their corner in terms of the importance of reporting. Discussions are also now more around not the creation of financial and or other reporting frameworks, but around the notion of accountability (Andon, Free and Sivabalan, 2014; Jeacle and Carter, 2012). One major issue is that the focus has been on MNCs and the big four accounting firms; this has tended to ignore the impact on the majority of firms – and role of SMPs. There are a number of reasons that emerge why it is important to find out more about this group – SME/Ps. The first point to make is the implicit (often explicit) scepticism of SMEs interest, understanding and knowledge of social and environmental issues – this is being challenged (Revell et al., 2010). SMEs have different characteristics and cut down versions of reports and practices of MNCs are not appropriate to this group (Rao et al., 2009; Ammenberg and Hjelm, 2003). Not only is the impact on this group different, but their role and practices is different and can add to the development of sustainable organisations which are more in line with social needs. Therefore for effective sustainable development in organisations to take place, SMEs will need to be involved and the role of the accounting community will need to develop and clarify their role in this process.

Of particular note in the literature is the work by Spence, Agyemang and Rinaldi (2012) and the research project on the role of SMPs in sustainability. From preliminary research in this area, Spence et al. (2012) provide clear challenges for SMPs – limited entrepreneurial spirit; lack of knowledge on sustainability issues and discourse; perceived lack of credibility (of accounting) in sustainability debate. They provide some suggested ways forward around training directed by the professional accounting bodies. They reinforce the advice with specific guidance split and aimed towards SMP accountants – developing partnerships, skills and formalised training; and the professional accounting bodies – to develop the skills of accountants (SMPs) and the credibility of accounting generally in the sustainability discourse.

Important in this discussion is the notion of contextualisation – all of the discourse has a number of delineators sketching out the boundaries around the discourse inclusive of: national settings – most of the research involves western (often UK) based organisations; organisational settings - predominantly the research involves MNC, though there are significant differences for the vast majority of firms that are SMEs and this work is focussed on bringing out some of these differences; accounting

constraints – there are legal and theoretical considerations that underpin the accounting community and again are open to be explored in this work.

The diversity of sustainability and or corporate social responsibility; the core themes around sustainable reporting and stakeholder engagement; the contextual issues inclusive of those around the accounting community including small and medium sized practices. This work will focus on these specific areas in particular, and they will be addressed in the final discussion chapter when the findings from the data analysis process are explored along the lines of the core themes in this literature review chapter which will form the structure for the discussion.

These chapter details a number of important issues that can be viewed in relation to the discourse around sustainability development in the business community. This will form the basis of the research focus bringing together the literature review and primary research findings in chapter 12, section 12.5 – comparative analysis of literature review findings and data analysis, and chapter 13 – discussion, section 13.2 key addition to knowledge and 13.3 further developed analysis of significant findings. As final guidance, reflecting back on the literature review findings and the research questions sketched out in section 1.2, this work is looking at adding to the understanding of the sustainability concept – in particular from the marginalised group of SMPs; there is also analysis of the role of accounting in the development of business sustainability – and dominant groups and potential distortion in this process of the sustainability concept; the importance of stakeholders and other motivations for accountants to develop in terms of the sustainability debate; a final focus is on the current debates and whether the accounting community appears as leaders and or followers in the sustainability and business discourse or both.

Chapter 4

4. Methodology - methodological discussion.

4.1 Introduction

This chapter is a discussion around the emergent methodological approach supporting the research project.

After a brief discussion on the reflexive nature of research and the 'moving feast' that can be seen as the research approach used in this thesis, this section develops a discussion of critical discourse analysis, primarily as this is the core approach used in interpreting data in this research work. Critical discourse analysis is also viewed as a useful approach to explaining and configuring knowledge at different levels and so it is helpful to start the methodological discussion with this encompassing technique. There then follows a discussion on meta theories and paradigms which is developed from the primary research approach of critical discourse analysis, but also provides a grand narrative to the research work. This work has defined itself as critical by design and so there follows an exploration of the critical accounting methodology, which then focusses on critical theory in social context, and aligned to this the importance within this research of praxis – practice informed research. The penultimate section is one which explores research ethics in the context of this work. The final section is a summary with key issues developed in the chapter reinforced in this section.

4.2 Reflexive research

Whilst attempting to engage with alternative theoretical standpoints, this section is not intended to provide a literature review of methodology and methods. This section intends to focus on the methodological approach and method used in this work – and why these are viewed as appropriate and effective in carrying out this research, and also reflectively what are some of the limitations of this research approach. At the same time, this will attempt to explore methodological issues and approaches in the light of reflective practice. As Lehman (2010, p. 231) states "interpretivism falls within the domain of pragmatism in its belief that knowledge of the individual – comes before knowledge of the external world and others." As with most research, central to this research process is knowledge of the researcher themselves, or at least an

understanding and acknowledgement of their role and impact on this research. In identifying an 'emergent' approach, this is an acknowledgement that this is a summary at this point in time of an evolving and changing theoretical approach to this work. Neatly encapsulated as, "Problem, theory, and data influence each other throughout the research process." (Ahrens and Chapman, 2006, 836). This emergence has developed in the process of reading theoretically focussed literature and or sections to research work, with new and perhaps more relevant frameworks and or systems replacing those previously held. The acceptance and desire to incorporate a reflexive awareness within the work is at all levels and stage in the process including important issues of the role and influence of the researcher during the interview process (King, 2004, p.20).

In this work, the main development has been around the tension surrounding the methodology and method. There has been a consistently held view that the research approach could be categorised as 'critical', and then in the context of social and environmental accounting research. The significant change in this research approach has been the proposed methods, which over the course of this work have changed from; action research; actor network theory; systems network theory (briefly); critical discourse analysis. A constant re-positioning of data against different theories is common in an emergent research process (Ahrens and Chapman, 2006, p. 820). Perhaps in the background has been the view that a grounded theory approach (Strauss and Corbin, 1998) could be used in this work, arguably supporting and prioritising the empirical research which is viewed as fundamental to this work. The rest of this section explores the theoretical standpoint in this research at this moment in time.

4.3 Critical discourse analysis defined

This part of the research is to focus on critical discourse analysis. An aspect in locating this discussion at the start of a review of methodology is that by its very nature, critical discourse analysis can be seen as providing an effective bridge between different levels of understanding and therefore is a useful way of demonstrating the different levels of understanding and knowledge in a research project. The critical discourse analysis framework as defined by Alvesson and Karreman (2000) is also central to the data analysis within this work so it is important to highlight this approach. This should not detract from the acknowledged definitional problems as in for example the

questions around the term of discourse and multiple variations in terms of how this is interpreted (Alvesson and Karreman, 2000, p. 1126). This framework is particularly beneficial in providing a clarification framework that can, whilst acknowledging the definitional issues and other limitations, be of use in analysing data at different levels of understanding. The view of discourse within this work can be aligned to one of the final comments on the issues in a discussion around the interpretative issues of the term 'discourse' by Alvesson and Karreman (2000, p. 1129), "…discourse does not seem to signal any particular interest in language, but refers to conceptions, a line of reasoning, a theoretical position or something similar." This work is not attempting to take a syntax or grammatical level view of the text but is to try to develop thematically concepts and the lines of reasoning supporting the conceptualisations.

There is a line of discussion as to whether critical discourse analysis is a method and or methodological approach. van Dijk (2003) states that critical discourse studies (preferred term) is looking at discourse and a number of different methods can be used to carry this out – quantitative and qualitative methods may be used. This would tend towards a more methodological perspective and in this work this is the view that has been taken. Implicit in the range of different approaches under the banner of critical discourse analysis are different levels and understandings, and these are of value epistemologically but also in terms of how critical discourse analysis as an approach is beyond being viewed as a range of methods.

Discourse analysis can be looked at in terms of the level of the discourse analysis approach. Discourse analysis has been viewed as "the words that appear in a text" and or as a "collection of ideas" (Brown, 2010, p. 83).The initial data and therefore focus in this research and addition to knowledge is in the empirically crafted and explored texts in terms of words and language: transcribed interviews; web-sites; research reports. As has been noted, all of the data is important in the analysis, but the small and medium-sized practice interviews are the only sources of data from this group in this research project, and also there is more generally a limited focus on SMP analysis within the academic community. There are a number of examples of approaches to critical discourse analysis, this includes an approach involving a detailed textual analysis. This work is more inclined to an approach that uses a more social constructionism approach and tries to take into account the social context of the text analysis (Titscher, Meyer, Wodak and Vetter, 2000, p. 146; Fairclough, 1989).

Fundamentally language can be argued is an adjunct to power and who controls the

discourse has the power. It is only on recognising this situation that dominated groups can try and counter their subordination (Fairclough, 1989, p. 1). In a sense, this helps with the emancipation of sub-ordinate groups (Titscher et al., 2000, p. 147). There are different social conditions of production and interpretation and these can be at different levels: the social situation (individual); the social institution; society as a whole (Fairclough, 1992, p. 25). Language creates and reaffirms social structures as well as maintaining the status quo through constraints – which have been identified as three broad constraints: contents; relations and subjects (Fairclough, 1992, p. 46). Critical discourse analysis can view them as either direct, short term influences and or long term structural impacts (Fairclough, 1992, p. 74).

Table 6. Taken from: Fig. 3.1 Constraints on discourse and structural effects (Fairclough, 1989, p. 74).

Constraints	Structural effects
Contents	Knowledge and beliefs
Relations	Social relationships
Subjects	Social identities

Another definitional issue that emerges quite often is trying to define what text is. There are views that text is best viewed along a range of options; from formal written text to at the other extreme any kind of communication between humans – this could involve written, audio and or visual (Leitch and Palmer, 2010, p. 1196).

Viewing text in categories or groupings – Leitch and Palmer (2010, pp. 1200-1203) develop five sections to context: space – the physical setting (often the most commonly covered issue); time – how events develop; practice – normal practice; change – setting, and frame – how researchers characterise own texts. This can lead to requests that transdisciplinary research should outweigh a more rigorous research approach (Chouliaraki and Fairclough, 2010).

4.3.1 Critical discourse analysis and levels

There are generally viewed as being three levels at which discourse can be analysed: the discursive level –language is analysed as closely as possible to its usage without a more conceptual development; the ideational level – this develops the text into constructs and interpretations; the social conditions level – views the conceptually developed statements and develops resilient propositions (Alvesson and Skoldberg, 2000, pp. 208-9). This is a framework which will be used to analyse the empirical data generated during the interviews and taken from the web-site analysis; taking the text and trying to craft the ideas and constructs into finally a number of propositions, in line with the focus on the specific issue of sustainability and accounting.

Therefore text can be analysed at any stage within the inter-linked chain. It is important to realise that these different levels are there, even if the focus and analysis is at one stage or level. In the end for most developed research, an approach taking into account the different levels would be most insightful and of use to a wider group.

Alvesson and Karreman (2000) have drawn up a helpful diagrammatic representation of the connections inter the local and macro levels in discourse analysis (The following diagram is the fully amended version developed in the work).

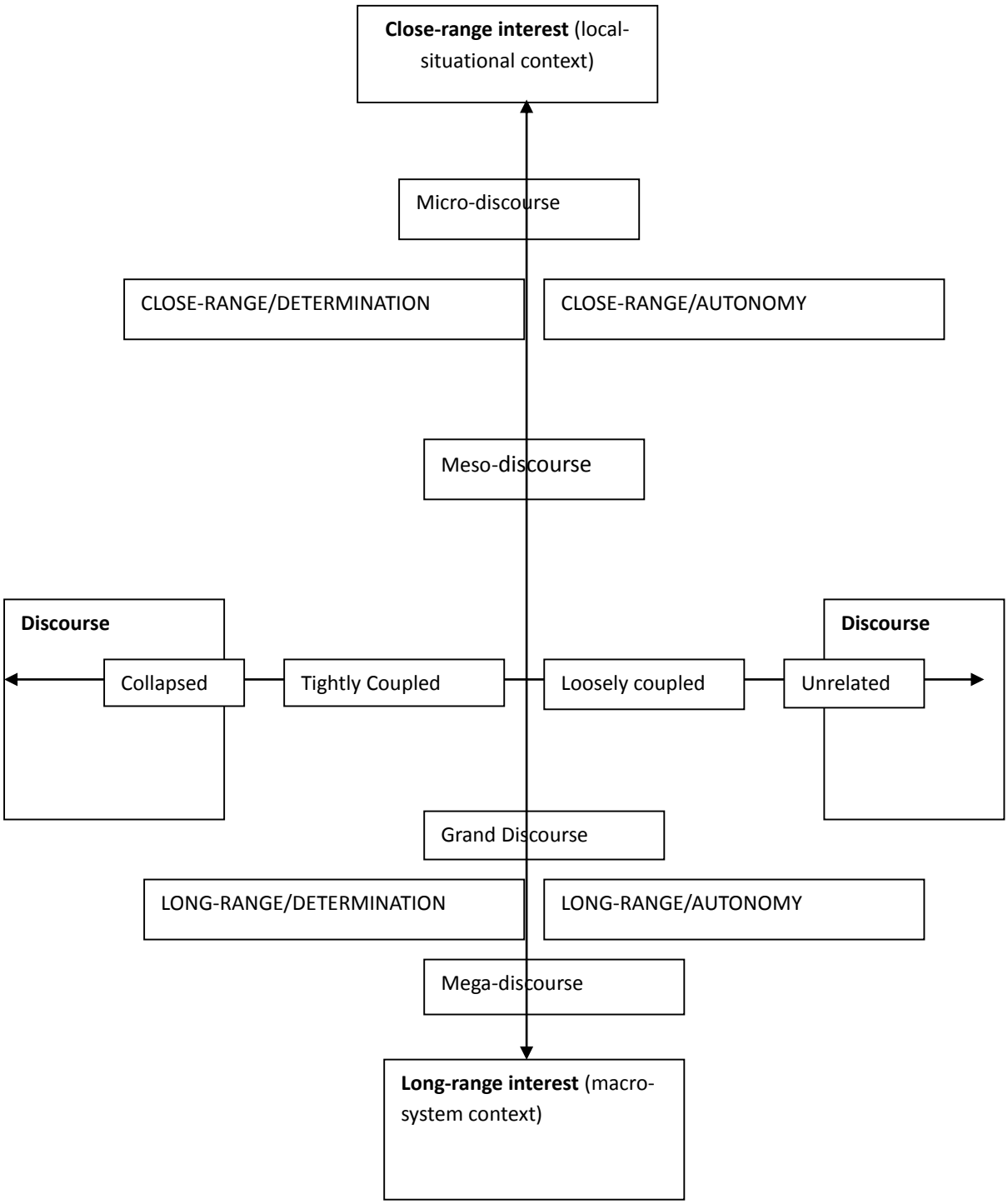


Figure ii: Micro and macro critical discourse analysis (From Alvesson and Karreman, 2000, p. 1135 – Figure 2):

Elaboration of core dimensions and summary of positions in discourse studies.

In this research work there are a number of sources of text and so an attempt can be made to view discourse as moving along the line from micro to macro interest. In analysing this information, the framework showing the movement between the 'levels' will be of aid in terms of developing the analysis. It is thought that differentiating between the text and context is clearer at micro level than at the macro level but it is more difficult to develop the wider importance of micro level discourse (Leitch and Palmer, 2010, p. 1198). This is perhaps another reason why attempting to look at the data at different levels allows a more in-depth analysis, and for the developed analysis to bridge different conceptions of the issue/s.

The research data, an example being a transcript of an interview, can be viewed at different levels in connection to the framework at either a close range analysis in which analysis needs to take place aware of the context; from a long range discourse such as related to professional discourse or standardised ways of viewing the themes discussed. It is the focus which is the key determinant, which establishes whether the analysis is attempting to explore the data in textual terms bearing in mind context, and or develop this into conceptually predicated themes. Alvesson and Karreman (2000) also develop the view of discourse and Discourse – as shown in figure iv as micro-discourse and Grand Discourse. There are tensions in moving along a metaphorical ladder between these approaches, with Grand Discourse for example being castigated as reducing numerous different texts and strands down to a small number of Discourses and also Grand Discourse analysis can lose the specific context of the data creation process, removing some of the intricacies observed in the discourse to a small number of Discourse concepts (Alvesson and Karreman, 2000, p. 1142-4).

Alvesson and Karreman (2000, p. 1130) comment on 'transient language' which is at the level of individual discourse, and language that has a 'durable meaning' – making meaning or clarifying thoughts. The 'durable meaning' is the focus of most research as from these 'durable meanings' new conceptualisations can be crafted that can add to the existing knowledge base by the researchers. The 'transient language' is often seen as being perhaps just 'chat' between individuals, but as has been developed this level of discourse can be developed at different stages if a different focus or analysis is taken. And it is from this core data – the transient 'chat' between individuals in an interview that a more 'durable meaning' can be glimpsed and uncovered.

One of the seminal challenges is whether the data in terms of the text discourse can be developed to more 'long term' propositions and Grand Discourse and whether

rigorous propositions can be developed. Alvesson and Karreman (2000, p. 1146) suggest three/four views: texts can be linked to social reality e.g. recycling; texts can be linked to a shared reality e.g. training; CPD; texts linked to impact e.g. professional identity; the fourth view is Discourse which can be viewed as mirroring aspects of the other three views.

4.4 Meta-theory discussion

4.4.1 Ontology, epistemology

This discussion is to try and develop an understanding of the broad meta-theoretical approaches, which can then be finessed into the dominant approach in this work. As a way of explaining the research approach, what can be defined as the meta-theory needs to be clearly developed, as if this research is viewed as an interpretative critical analysis approach with a number of subjective decisions implicit in the process, an important consideration is transparency of and in the research process.

Burrell and Morgan (1979) developed a discussion on some fundamental issues in social science research. There are four main philosophical discussion lines: the ontological debate; the epistemological debate; the voluntarism debate and the methodological debate. Each of these debates is discussed on a continuum basis – from one extreme of the axis to the other.

The discussion lines can be defined a little further as: ontological – discussion around views of the world being either the social world is a physical entity existing separate of the individual's interpretation as against the world only being structured and created by that very interpretation.

Epistemological – the world can be hypothesised and is fact based which just needs interpreting as against experience which must form part of the process.

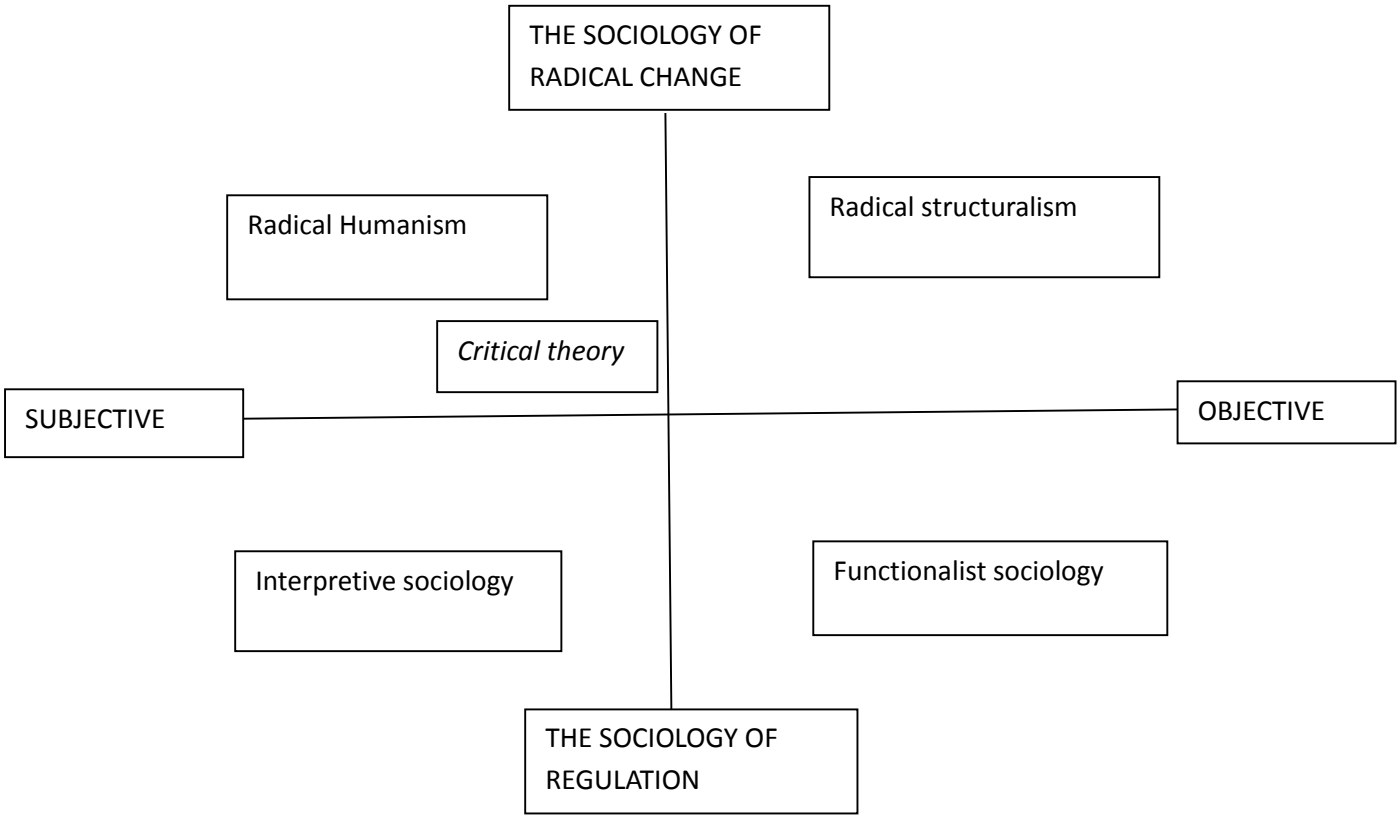
Voluntarism – the view that humans are free willed as against being determined by their environment.

Methodological – a scientific methods approach as against a more ethnographic 'getting inside' approach to the understanding of the research subject.

Following the socio-philosophical debates, Burrell and Morgan developed a 2x2 matrix (See Figure ii below) with the axis of: objective – subjective; regulation – radical change. It is on the basis of the matrix that four distinct paradigms emerge, these are intended to encapsulate the intersection of the matrices: functionalist paradigm (objective – regulation); interpretive paradigm (subjective – regulation); radical

humanism paradigm (subjective-radical change) and the radical structuralist paradigm (objective-radical change).

Figure iii: Paradigm development (based on Burrell and Morgan (1979) Figure 3.3 (P. 29) Four Paradigms for the analysis of social theory.)



(Note: Critical theory placed as sub set by Burrell and Morgan (1979) in radical humanism paradigm).

The concept of paradigm development by Burrell and Morgan (1979) has been criticised for indicating four discrete and separate categorisations. The overriding criticism of this is that the sections seem, as primarily portrayed in the tables, as distinct and that there is no cross-over and the separate sections are mutually exclusive theoretical domains (see Laughlin, 1995; Chua, 1986, Appendix 1). An interpretation of this is that the diagrammatic representations and also the supporting discourse is an epistemological tool that is being used to explain the issues and help clarify what can be shown as opposing theoretical standpoints. In this work an important aspiration is the notion of the work from a critical perspective (see 4.3.4, p. 110-111). In exploring the paradigm model developed by Burrell and Morgan (1979) the concept of critical theory is placed within the radical humanism segment where the

model shows the subjective-sociology of radical change. Accepting this as being a more subjective conceptualisation, the issue is whether critical theory resides more closely to a 'radical change' or 'regulation' categorisation and whilst arguments could be put forward for an alliance more closely linked to either heading, perhaps the truth is more that the concept of critical theory underpinning this work is more amorphous and could be seen within the diagram as a blob spreading over and into the two areas, so as Laughlin (1995) and Chua (1986) believe, the concepts are not constraining within four distinct domains. This work is about exploring society and the interrelationship between different groups within society – in this case the focus being on a professional body - the accounting practitioner community - and the relationship and development of sustainability with the consequent expansion of the normally accepted paradigm boundaries of accounting as being around economic issues, to inclusive of social and environmental concerns (see Chua, 1986, p. 603 citing Tinker, 1975 and Lowe and Tinker, 1977).

4.5 Middle range thinking and Habermas

Laughlin (1995) critiques the theoretical model developed by Burrell and Morgan (1979) and develops this into a three dimensional cube that encompasses three categorisations that are illustrated as being continuums – and therein deals with the issue of the 'distinct' and mutually exclusive segments. Helping shape paradigm development Laughlin (1995) cites three inter-connected dimensions as: theory; methodology and change. As already highlighted, crafting these as continuums allows distinct shadings and categorisations of the three dimensions but this is also developed into what is described as 'Middle Range Thinking' (Laughlin, 1995). In this stance the theory is developed not only that the three categories – theory, methodology and change can be moved along independently, but that perhaps an approach that allows the most flexibility in terms of research and understanding is to be half way along each of the strands – in the 'middle' and this was coined as 'middle range thinking' (Laughlin, 1996). The immediate advantage of this approach to understanding is that, "This approach recognises a material reality distinct from our interpretations…does not dismiss the inevitable perceptive bias in models of understanding…generalizations about reality are possible…always be "skeletal" requiring empirical detail to make them meaningful." (Laughlin, 1995, p. 81). This could in some ways be seen as a more reflexive approach to research (Alvesson and

Skoldberg, 2000), where a core objective is for continuous reflection on all issues and process and potential assumptions and biases of the researcher and research process. It is only in doing this that a more expansive and developed piece of research can be crafted.

4.6.1 Interpretative and critical accounting discussed

This work is intended to be critical and interpretative and having a, "sceptical stance towards those who would deny domination, particularly when such denials are made by those who hold power…" (Grey and Willmott, 2005, p: 18) This research is following a more reflexive and questioning approach in terms of the research process and the analysis (Roslender and Dillard, 2003; Alvesson and Karreman, 2000). This helps explain how the research process was one that emerged in a reflexive way as the research developed. It also highlights the creation of the triangulated data sets – e.g. the big four interviews and web-sites. This triangulated data allowing the 'primary' interview data to be explored comparatively for consensus and dissensus and these apparent affirmations and or contradictions to be explored. This is not just an acceptance of the data created. Fundamentally this is attempting to challenge the status quo, and whilst there is no intention to change the world, this work does shape at the end some policy suggestions and so there is an acceptance that a normative approach does shape much of this research and though the aspirations are primarily pragmatic clearly this can be viewed in political terms as changing the extant order and therefore there are political factors at play, shaping this research, which is a key aim for a critical research approach (Roslender and Dillard, 2003, p. 338).

Of interest is the relationship between the theoretical approach espoused (methodology) and the research method used. An interesting discussion is around the relationship of critical theory and ethnographical research approaches (Dey, 2002). There is a point made relating the theoretical approach post hoc to the field research (Dey, 2002, p.113) – perhaps at a point a grounded theory approach when carrying out the field research, but clearly then relating the theoretical lens to the research material produced. In practice (Dey's own research experience) the relationship between these two aspects is difficult to bring together and resulting in a more passive critical ethnographic approach (Dey, 2002, p. 115) which had little to offer to change the process/action under review.

4.6.2 Critical theory and social environmental accounting research and Gramsci

In explaining why there may be a difference between the critical theorists and Social Environmental Accounting Research (SEAR), Lee and Cassell (2008, p. 279) believe that critical theorists do support broadly SEAR, but that the research work in SEAR can be "open to hijack by powerful corporations" (Lee and Cassell, 2008, p. 279). Critical accountants are also explained as having a wider agenda to try and change society and how it operates; it being held (implicit and general) that social and environmental accounting researchers are only concerned with the changes they can make in the small arena around firms producing and engaging with SEA information. Lee and Cassell (2008, p. 279) do believe there are "…potential overlap of the aims and objectives of critical theorists and some other authors on employee reporting and SEAR." The focus of SEAR is developed a little further, and defined as being quite a mixed bag in respect of some authors accepting the current social framework and power dynamics, whilst others question the role of accounting in accepting and even reinforcing the current positional powers through a hegemonic process. Effectively this appears to be the complaint critical accountants tend to charge against SEAR, that their focus on social accounts produced by organisations allows firms to potentially reinforce their dominant position and ideology, whereas what should be required is social accounts produced externally and open and reflective of the external societal changes (Lee and Cassell, 2008, p. 284). A final aspect to this work is that a potential breach between the research theorists could emerge on the critical point of the research being about information such as social reporting, and this is the end point, or if this can be used to facilitate change.

Lee and Cassell's paper is interesting as it views the debate between critical accounting and SEAR from a piece of work that is looking at 'union learning representatives' (Trade Unions) and therefore could be argued as itself focussed on 'social concerns' and not the dominant focus on environmental concerns. This therefore provides a different take on the current tensions that clearly reside in the academic research community around critical accounting theorists and social environmental accounting researchers. Perhaps this is best defined in the example developed by Bebbington et al. (2007, p. 364) citing Freire they believe there are three clear states: verbalism – communication and no action; activism – action with no reflection; praxis – action and reflection. In dialogic terms, it is more likely that SEAR resides in the verbalism camp, whilst critical accounting attempts to develop praxis.

4.6.3 Continued discussion of critical theory and social environmental accounting research

The discussions, mainly from the critical theoretical side of the argument (see Spence Husillos and Correa-Ruiz, 2010) continue to develop and espouse the view that there is a separation between critical theory and social and environmental accounting. Spence et al. (2010) explore the emergence of SEA following three main research strands: stakeholder theory; legitimacy theory and Marxist political economy. The main view of Spence et al. (2010) can be defined in terms of SEA researchers must: "…show the political imagination to engage with actors other than simply other members of the SER cargo cult." (Spence et al., 2010, p. 85) This is in accepting a pragmatic approach to the research in working with these groups in finding their material demands and helping identify and then achieve these demands. (Spence et al, 2010, p. 85).

There has been discourse around the relationship (or not) between critical accounting and social and environmental accounting (Brown and Dillard, 2013; Tinker and Gray, 2003). Perhaps seminal in this were the comments from Tinker and Gray (2003) which highlighted the "different furrow each has ploughed…" (Tinker and Gray, 2003, p.751 Notes 1.). With Tinker defined more in terms of critical accounting work and Gray as a social environmental researcher. This simplifies the debate, and could be seen as a reductionist approach that has not fully explored research work undertaken as multi-disciplinary encompassing more than one research community and perspective. What is highlighted perhaps is twofold: firstly, the perception social and environmental accounting has taken a less critical stance in exploring the role of accounting in a social and environmental context; secondly, the view that social and environmental research has struggled to gain traction in terms of changing the current (sacred) views within accounting and a more radical approach may be required to do this.

This research is intended to be critical and also interpretative in approach, in this case Tinker and Gray (2003) bring together both critical and interpretative (social environmental research) views; "switching to "sustainability reporting" the corporate sector moves attention away from simple and understood ideas to an idea which is not only not well understood, but on which they have a ten-year head-start in controlling the agenda." (Tinker and Gray, 2003, p. 748). This highlights the importance of the discourse and how commonly used and developed terms – such as sustainability – can be one of the approaches that the elites within the discourse (in this research

identified as the big four and professional accounting bodies) can use, develop and then replace with a new dominate term. In this way, they can maintain control over the discourse and shape and craft it as they wish. Based on this view, an interesting exercise would be to explore the historical emergence of and development of common terminology, inclusive of the particular source of the emergent terminology. This also indicates that perhaps the use of the term 'sustainability' maybe approaching the end of its pre-eminence, and a new phrase will be 'emerging' to replace this concept.

4.6.4 Developing the concept critical accounting

In looking at some of the theoretical discussions, particularly around critical accounting approaches, a framework of issues that emerge from literature in this area has been sketched out – see Table 6 below. This highlights the issue, relates to the literature and provides a brief summary of the issue.

Researching and finding out more about some of these issues, and the inter-relationship between the accounting organisations and their local community should certainly provide the potential for new insights into the way organisations operate in relation to society.

Table 7: Summary of critical accounting themes.

Theme	Source	Comment
Change	Tinker (2005)	The notion that critical accounting seeks to change organisation behaviour and consequences of their behaviour, and also a wider view in terms of social changes – changes that will impact on society in general.
Reflection	Bebbington et al. (2007); Dey (2007)	This can be viewed a number of ways including a reflection on the previous literature and approaches (to look for an alternative approach) and also a reflection by the researchers on the research work and potentially how this has changed the researchers.

Explore power dimensions	Tinker, Lehman and Neimark (1991); Chua (1986)	It is the acceptance that in all situations (social and organisation) there are power dynamics which will often – when viewed – show unequal power dynamics, and can provide explanations as to why change is either restricted and or taken (not suited or suited to the dominant group).
Not accepting taken for granted – search for alternative explanations	Chua (1986)	A basic premise of critical research is that a questioning approach is used, and that the prevailing notions and arguments put forward are engaged and challenged.
Theories for practice than theories of practice	Davie (2008); Campbell, Moore and Shrives (2006)	This is moving towards a 'praxis' approach where, in line with discussions that may have developed more theoretical and also research based on secondary sources (such as content analysis) whilst approaches involving more empirical work allow more social context and changes to be developed.

4.6.5 Challenging the 'taken for granted' in accounting and the developing role in sustainability

Much of what has gone before is a challenge to the taken for granted – 'doxa', the notion of the un-discussed and therefore undisputed 'background' to the tensions around the orthodoxy and heterodoxy discourse (Crossley, 2000, p. 68). The accepted state of affairs can and will be brought into focus and disputed, challenged and then a new orthodoxy and heterodoxy order – with background doxic order. Over time one could argue that all states are in flux, and what is accepted as uncontested today will be in the front line of critical dispute tomorrow. In looking at this research, in the forefront of the discourse is that around sustainability and its positioning and development through an incremental orthodoxy versus heterodoxy discourse. In the

background is the accounting environment, it's taken for granted neutrality and scientific measurement. In focussing on the debate about sustainability, accounting itself and aspects of its unquestioned and accepted power can be viewed and challenged.

Fundamentally important is the view, "Few ideas could be more destructive to the notion of a sustainable planet than a system of economic organisation designed to maximise those things which financial reporting measures." (Gray, 2006, p. 794). It is difficult from this starting point not to view the mechanisms and approaches of the accounting community in developing in the area of sustainability without a large amount of scepticism. If fundamentally they can be held as carrying out services supporting the business environment which is a main cause of environmental degradation, producing a few sustainability reports is merely just window dressing? This does not mean though that the accounting community can and or should be stopped from developing this material and constructs; but engaging with the accounting community and observing and reflecting on this process may help shape its future development. As a minimum, it may open up some of the changes to inspection, and should encourage a more reflexive approach in this process.

Dominant groups within the accounting community have been accused of attempting to separate out accounting as a merely technical function, (see for example Tinker; 1985; p. xxi accountants as "technical greyhounds and social ignoramuses."). In this way viewing accounting as a rational economic exercise separated out from the rest of society and not having relevance to say religious, political, environmental issues.

Ordelheide notes (2004. P. 271): "…every activity with which accounting is connected can somehow be seen to have social consequences."

Hines comments (1988, p. 53; citing Mehan and Wood, 1975, pp. 8-33): "…within the accounting profession it is assumed that economic reality exists independently of accounting practices, and that the major role of accounting is to communicate that reality…Reality is created and sustained by the ceaseless reflexive use of accounts by social actors in constant interaction with each other". Accounting has to be connected with the rest of society, as a steering media it can be said to help shape much of society using 'incorrigible propositions' (Hines, 1988, p. 53) - accepted statements of truth – an example in accounting is that a profit figure is a solid technically crafted number – not built on a number of contestable judgemental

decisions. Hines (1988) adds later, "…what we consider to be the "truth" or "knowledge" is not opposed to power, but is rather its correlation." (Hines, 1988, p. 64). Power (especially asymmetrical power) is important and therefore needs making transparent, the power dynamics are an important consideration in how the accounting community shapes and develops concepts, Tinker et al. (1991) has attempted to highlight this, "social conflict is not a contest between equals…structural inequalities exist under capitalism." (Tinker et al., 1991, p. 30). Tinker et al. (1991, pp. 36-7) states; "It shows how accounting affects the organisation of work and thereby the way people experience their daily lives under capitalism…The enduring nature of this "Radical Critique" is attributable to the persistence of the underlying social antagonisms, to which it attempts to speak, and the complicity of accountants, which it seeks to elucidate."

Work by Spence (2007) looks at the motivations in creating sustainability reports – which are not mandatory. The main driver seems to be the 'business case arguments' (Spence, 2007, p. 865) which is not unexpected and is a sacred value for business which would nearly always be a requirement for any new activity to gain traction. Cloaking the development of sustainability within the 'win-win' framework of the business case is essential for it to gain favour in the firm.

The accounting community may have been warned not to take too long to become more involved in social and environmental reporting (Mathews, 1997), but it's increased role and the emergence of areas such as sustainable reporting has developed within sectors within the accounting community, especially the elites. ACCA provide a clear example of this in Accountancy Age (the ACCA supported weekly publication which is now on-line) on the 5 July 2007 edition headed a 'special green issue' that states:

> "Accountants are at the heart of efforts to preserve the environment…Their work will be twofold. Firstly, to develop the tools to measure environmental impact, and secondly to implement them." (Accountancy Age, 2007, p. 1)

Measuring procedures and then reporting on them is not the only approach to tackling these issues, is clearly aligned to the skill set and current approaches accountants use in the more normal economic management of organisations and society. This demonstrates a very limited view of what social and environmental concerns could and or should be; this could be argued that this is just a starting point, but the dominant views within accounting craft and shape the priority issues often moving on from these

to the next new priority issues. More of an approach of pulling into the accounting machine services aligned to the current issue that can fit the accounting model. This approach would not be expanding the remit and or horizons of the accounting community, merely using the current accounting systems to deal with services shaped to fit into the current model – reporting and measurement, though 'green issues'.

4.6.6 Critical theory and social context

In the discussions on critical discourse analysis a vital issue in terms of making sense of the discourse was the inclusion of the social context. This is an important consideration in making sense of the discourse and also even starting to move along the metaphorical ladder to Discourse creation. In this section, there is a discussion on the construction of the accounting profession – have they have been created and viewed and this is then developed to explore the impact of the accounting profession on society. The development of the discussions uses as a theoretical base the critical theorists work particularly in this section that based on Foucault and Habermas.

In looking at the development of the accounting profession, here has been limited questioning of core tenets of the accounting profession (sacred values) which are portrayed as objective and technically crafted (Power and Laughlin, 1992, p. 114). Further than this, the accounting community portray themselves and accounting as a neutral process and observers (Power and Laughlin, 1992, p. 115).This can create interference in the communication process and the influence of the steering mechanisms such as, "The current concern with the alarming environmental effects of economically 'rational' action." (Power and Laughlin, 1992, p. 124). This illustrates how environmental concerns have been framed into an economic context, helping explain the development of the use of accounting language in the sustainability debate such as the emergence of the Integrated Reporting capital measures. The influence of the accounting profession and the number and influence of 'expert cultures' within the profession, and impact on organisations in having crafted then (re)interpreting accounting information and terminology (Power and Laughlin, 1992, pp. 127-130). Another issue in relation to sustainability and accounting is the development of what could be defined as legal frameworks and mechanisms to control the development of social and environmental accounting – what has been termed 'juridification'. The development of legal frameworks includes for example, in the UK for the first time from April 2013, all firms listed on the main London Stock Exchange legally required to

report greenhouse gas emission information. This is an important mechanism that the accounting community can engage with and support in providing ‘neutral’ guidance and advice leading to the emergence of new legislation, combined with the ‘tick box’ mentality in terms of a version of sustainability reporting as being the way forward for sustainability and accounting, and more generally for society to start to tackle social and environmental concerns and the impact of organisations from a technocentric perspective.

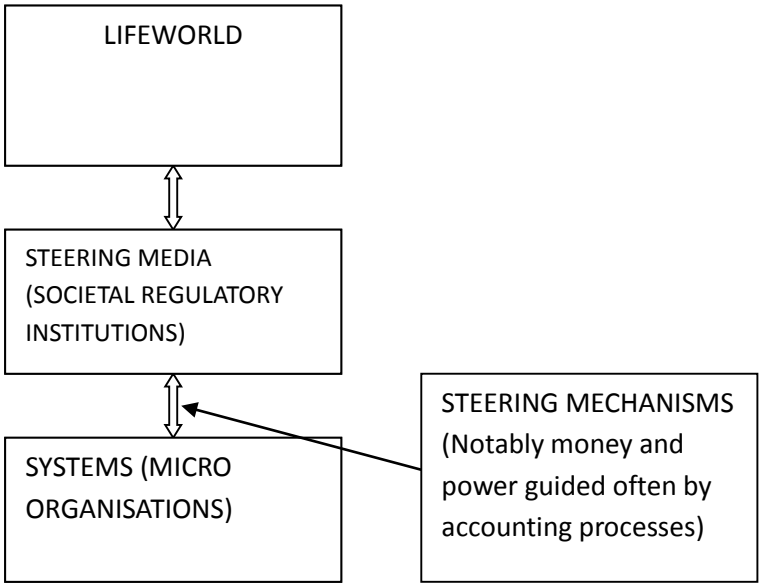
In line with the critical discourse analysis in the work of Fairclough (1989, 1992), following Fairclough this work is based on the research of Michel Foucault. This research draws on a number of findings from the work and writings of Foucault. The first is that Foucault has often been cited in his research work as having developed an 'archaeology of knowledge', looking at the past allowed a more evaluative approach to the information and it was this that added to knowledge. The second major aspect to his work that has influenced this research project is the view that information is asymmetrical, and it is often power that directs the discourse. This is a fundamental aspect to this work. In looking at the development of sustainability within the accounting domain the different groups involvement and discourse development provides signposts as to the power relations within the accounting community, not only providing evidence as to the impact on the development of sustainability within the accounting domain, but this could also be argued to have wider implications as to the development of more 'traditional' and accepted areas within the accounting community that have emerged.

The domain of accounting is constantly changing, sometimes this can be viewed as more minor or 'micro' changes, that do not impact on the perceived underlying paradigm of neo-classical economics. Minor changes, highlighted in rewritten and replacement governing articles of accounting – the Companies Acts and accounting standards - that are a perennial aspect of the profession, and can be seen as sometimes changes designed to support and prolong the existing paradigm. More significant and occurring less frequently are what could be described as a paradigm shift. Paradigms are the perceived underlying concepts and principles that taken together form the arena or area of knowledge – in this work the paradigm explored is commonly encapsulated as the accounting environment. One of the interesting aspects of this work is the notion that in embracing the concept of sustainability within

the accounting domain, has this led to a paradigm change? Clearly there are alternative ways this can be explored and the changes occur and are managed. An illustration being this concept could be viewed as one that the accounting domain has taken and shaped in its own image, creating a watered down version of sustainability that doesn't impact on the extant paradigm but is viewed in line with the existing paradigm criteria. This develops into arguments about truth and whether it is a more accurate approach to accounting is debatable as this cannot be proved but what can be developed is whether it can be falsified. No one claim to the truth can be certain, but attempts to falsify this truth claim can lead to changes in the hypothesis posited as they can confirm the hypothesis is wrong and therefore needs refining or replacing.

In viewing how accounting impacts on society Laughlin (2007) is closely aligned to Habermas and the theory on lifeworld, steering mediums and systems. This is shown in Figure iii (p. 104) and illustrates how the lifeworld (this could be defined as society) is impacted on and influenced by steering media and mechanisms. Into these categorisations could be placed the accounting profession as a steering media and accounting and or economic information as the steering mechanism. Essentially the influence on society of the accounting profession and accounting and financial information to change and direct how society works is clearly articulated. This is important, as the accounting community have been good at blending into the background with the narrative that this is just technical work and they have no agenda and or biases in producing this work. Unfolding in this work is a counter narrative that much of what takes place in the accounting profession and the creation of accounting information is not free from judgemental decisions and bias. This is a central notion developed in relation to the emergence of sustainability within the accounting domain; how this concept is shaped and influenced by the dominant and powerful agents within the community – inclusive of the big four and professional accounting bodies. Laughlin helps craft the concept that organisations have every-day (secular) values and core values (sacred). It is the mixture of these values that direct an organisations actions, and these can then have implications external to the organisation if for example, like accounting bodies, they are perceived as ‘steering mediums’ that have a significant impact on guiding the business community and society. To help try and explain the factors, Figure iii is produced as follows.

Figure iv. Developed Habermas' model of society (following Laughlin, 2007, p. 276)



Another important idea developed by Laughlin (2007) is that around the accounting profession (steering media) having sacred and secular values. The sacred values are those that are core to the profession, an example being the independence of the accounting profession. A secular value is considered as more of an everyday issue, an example could be the need for accounting information to control and improve a firm's performance (and not just seen as a legal requirement). The combination of the sacred and secular values within accounting will help direct and manage how the accounting community operates and develops. Any new and or emergent areas – such as accounting and sustainability - will be impacted on by sacred and secular values within the profession. The sacred values will be more fixed and could be seen as difficult to contest, and so will shape the emergent concepts considerably and can be used by powerful groups within the steering media to drive forward the change. Ultimately, the impact on society (lifeworld) of emergent concepts from the accounting community (steering media) will be mainly governed by the sacred values and also influenced by secular values. Making these more transparent maybe one way of starting to explore and or even change some of these key 'sacred' values.

4.7. Field research

In looking at research, Ahrens and Chapman (2006, p. 821 – adapted from Silverman, 1993) develop five basic concepts in terms of field research: theory; domain; methodology; hypothesis; method. One point to note is the view, both expressed and implicit, that all of these sections are interlinked and cannot be viewed in isolation. Adding to this, each of these concepts influences each of the others. There are some 'well-trodden paths' which have been referred to as methodological fit (Edmondson and McManus, 2007) which could be viewed as useful in showing clear relationships between the theoretical approach and methods used. On the other hand, these should not be taken as fixed and there has been some debate on for example mixed-methods approaches (Edmondson and McManus, 2007, pp. 1167-72). Beyond this a little is the notion of the researcher as reflexive (Alvesson and Skoldberg, 2000) and this in a sense is placing the emphasis on the researcher being open to re-interpret and change the research process undertaken. Taken to the ultimate stage, this could be described as a 'grounded theoretical' approach – whereby the data and the research process dictate the theoretical framework placed around the research. The main difference being in terms of the time in the research process the theory is crystallised, and in effect inverting the normal stages of a piece of research.

4.8 Praxis, empirical research and qualitative analysis

One intention of this work is that not only it adds to the sum of knowledge as a piece of research, but that is also reviews practice and is of use to and can help shape future practice (has policy implications). In looking at the research/theoretical contributions, Corley and Gioia (2011) develop two inter-connected axis of originality (revelatory and incremental) and utility (practically useful and scientifically useful) (Corley and Gioia, 2011, p.15). There is an interesting discussion around the short-comings of managerial research in developing new management practice, and management theorists lack of value to practitioner learning, "…we academics do indeed "talk funny."" (Corley and Gioia, 2011, p. 21).

As a bridge between the notions of methodology and method, a key driving force in this work is the development of empirical evidence to support the research. This brings into view the richness of the area under review. There are arguments that empirical 'qualitative' research is better in theory building than in theory-testing research (Eisenhardt and Graebner, 2007). Whilst in this work there are aspirations to shine a

light on an area which has had limited research carried out in/of it – small and medium-sized practices – which can be interpreted as theory building. This work also has the intention to test the existing theory in relation to the empirical research. This supports the use of theoretical sampling where cases are used to help illuminate and support the discourse relationships and development of theory in this area (Eisenhardt and Graebner, 2007, p. 27).

Following on in supporting the use of and importance of the empirical research to this process, there are clear arguments that if this research work can be considered as 'nascent theory research' - the context and research questions are not developed and newly emergent. "Because little is known, rich, detailed, and evocative data are needed to shed light on the phenomenon." (Edmondson and McManus, 2007, p. 1162). For this to operate effectively, there must be an iterative process between data collection and analysis with a flexible and open mind in terms of pattern creation and following leads as they develop (Edmondson and McManus, 2007, pp. 1163-4). It is also proposed that there are more marked weaknesses if alternative approaches are used in the different stages of research development i.e. qualitative data collection in a 'mature' research theory against quantitative data collection in nascent theory building (Edmondson and McManus, 2007, p. 1170). Whilst accepting the broad sweep of the argument that there are potentially more issues with aligning these different approaches to different research phases, there will be areas of overlap and this also simplifies and perhaps removes the notion and problem in terms of categorising research into different phases/stages. In this research, with a focus on sustainability in relation to organisations, this would most easily have been identified as an emergent area of research – with much of the research in this area being qualitative and theory building in nature. We are at a point in time though, when there have been calls for more quantitative research in this area (see the example of CSEAR which in 2010 established a new research presentation stream for quantitative research in this area) which could be viewed as a move toward more theory testing and a move from nascent theory to intermediate and mature theory building (Edmondson and McManus, 2007).

4.9 Research ethics

The importance of ethical issues in this research can be defined along two themes in this work: the first is that it is important as a part of a research project to highlight the

ethical process in this work; the second is the more theoretical take on research ethics, the importance and implications of the approaches taken in research.

The research ethics process in this research followed a number of guidance statements including the research ethics policy of the University of Sheffield which had particular issues in relation to the involvement of human participants in the research project.

This research project was not considered contentious in terms of the issues explored – a clear ethical approach is still required - but before any interviews were arranged a Research Ethics form was completed (2010) and subsequently approved. This ethical approval process raised a number of issues that needed to be explored and explained: in carrying out the process – the risk to personal safety in carrying out the interviews was considered low with the expectation that all interviews would be taking place during normal working hours generally at the interviewees place of employment. In the event, of the twenty interviews conducted with SMPs – 15 were at their place of work; 2 worked from home; 1 was in a coffee shop; 1 was at the researcher's office and 1 was carried out via the telephone. All nine of the 'second phase' interviews with the big four firms and professional accounting bodies were via the telephone.

A number of approaches were taken to obtain access to the SMP interviewees – personal contacts (4); contacts provided by the professional bodies (3); individuals who had been to the researcher organised symposia in 2010 (3); firms of professional body web-sites of approved firms (10). Contact was made initially in nearly all instance by telephone, when the research project was briefly sketched out and agreement to be involved given and meeting details arranged. At the start of each interview the aim of the research and details of the interview process were confirmed for verbal agreement at this second stage. As part of this discussion it was confirmed: the interviews were to be recorded; subsequently transcribed; used only in a research project where all of the interviewees would be anonymised. Only one interviewee expressed any concerns about this process, and in particular care was taken to ensure no trace back to this interviewee could be made – in being cautious in the end no direct quotes have been used from this interviewee.

The interviewees were also given a pack of material at the start of the interview providing them with the interview protocol of ten questions (see Appendice 1 – a semi-structured interview process was followed so the questions were not adhered to word for word – more importantly the three phases were covered; background; accounting

community and sustainability).

The data created was also confirmed to be held only on the researchers own (password access) personal computer and work computer and pen drive (backup). Once the audio interviews had been transcribed and approved, the audio files were held solely on the pen drive (back up) and Nvivo file. The transcribed interviews which had been anonymised were still held on the personal and work computers (password access required on both).

The second phase of interviews with the big four and professional accounting bodies had some slight differences in terms of the interviews were all conducted via the telephone, their personal contact details were highlighted and contact with the nine interviewees was developed through: personal contacts (5); details provided by other interviewees (2); direct contact (2). These interviewees were all sent interview packs as e-mail attachment prior to the interviews which included the interview protocol of ten questions. These recorded interviews were professionally transcribed, the recorded data files sent via Dropbox to transcribers taken from an approved list provided via the University of Sheffield Management School. It was during the transcribing process the interviewees were anonymised. The use of approved transcribers minimised the possibility of breaches of confidentiality of the transcribed data – if this had been more sensitive data then the interviews would have had to be transcribed in-house.

Having developed the more prescriptive process of research ethics it is important to try and tie this into the theoretical rational behind research ethics – the importance of this in this research process. As this has been defined as an inductive approach to research, hoping to develop theory from the empirical findings (Gilbert, 2008, p. 82). It is essential that the findings/interviews have been created in a way which is clear, and as free from any significant distorting research bias and contamination. This research process does not take the position that the research is free of bias – bias occurs at all stages in the process, in terms of from the start and the formation of the research question – biases which are intra the researcher and the process; and those which are outside the researcher but part of the process; interviewees putting on performances (Goffman, 1959); web-site data being an amalgam of views and directed towards clients. These biases can be covert or overt and a combination of the two, both observable and also hidden. This work whilst accepting this is an inevitable aspect to the research, is to try and make visible as much as possible and has

attempted to do this by: triangulating data – interviews of different groups with web-sites from different groups; exploring the data in terms of written and also visual imagery; reflecting on data with a critical mind set – this is fundamentally the idea behind critical discourse analysis. Trying to expose some of the intentions behind information and the reasons behind the development of discourse in a particular way. This is accepting the asymmetry in terms of the communication process.

As the research developed an important emergent source of data was the analysis of accounting firm web-sites. Whilst these were accepted as being within the public domain, the analysis and interpretation of the information held on the web-sites of the accounting firms can clearly be seen as at least interpretative. Care has been taken in terms of the analysis to try and use a clear process in initially de-constructing the web-site development. For the big four firms and professional accounting bodies, it was not felt necessary to anonymise the web-sites analysed, in fact it would be detrimental to the analysis process as with such a small group it was important to link the analysis with the separate bodies in order to develop the specific informational characteristics of each web-site. There were nuanced differences between them all. The linkage to the interviews has been left open, the interview themes have been analysed individually but also in terms of groups – such as the big four, and so in some instances the relationship between the big four firm and interviewee could be worked out – i.e. which interviewee represents which big four firm. Again, it was not felt this was problematic in terms of as long as the individual could not be identified.

Another issue in terms of methods was the development of visual research within the project. First of all, the visual data was held as being part of the discourse (Fairclough, 1989) that was being analysed. It was felt important to include this in the analysis, in particular in relation to the web-site analysis which relies on visual imagery, analysing existing visual data that has been used on the organisation web-sites specifically in relation to other discourse (written) on the concept of sustainability. As has been commented the visual imagery can mean different things at different times, and so must be analysed in terms of its usage at this point in time. The original meaning of the imagery is not being investigated, the images are all professional photographs and are more being used at this time in a specific context (Emmison, Smith and Mayall, 2012, citing Hall, 1991). This is also then analysed from a Foucaudian perspective in terms of the use of the imagery to control and move forward the discourse. The images

have not been accepted as merely additive to the 'important' written discourse, but in their own right help define and signify in relation to the concepts and provide a strong discursive narrative.

4.10 Summary discussion

This summary section is drawing together this developed issues in the methodology section and discussing some of the key issues carried forward in this research process and reflecting on the issues and implications for this research.

Critical theory can be seen as being “an interpretative approach combined with a pronounced interest in critically disputing actual social realities.” (Alvesson and Skoldberg, 2000, p. 110). Taking critical discourse studies or analysis as an approach has also been shown to highlight one other requirement, to explore the concept of the power dynamics intra the accounting groups (van Dijk, 2003; Fairclough, 1989; 1992). van Dijk (2003, p. 352) talks about critical discourse studies as dealing with both “text and talk”, this is an idea that connects with this research project, viewing the data collection aspect as a two stage process: stage one the “talk” gathering: interviews with SMPs; the big four, professional accounting bodies and others; stage two the “text” gathering: web-sites mainly, and used in one sense to triangulate the data collected. In this particular research within a professional community – accounting – the notion of “professional elites” (van Dijk, 2003, p. 363) and the control and influence that these bodies (big four and professional accounting bodies) command in the accounting community and beyond is an essential point of focus. Whilst this work is specifically looking at the context within the accounting community - intra the accounting community – the implication and impact in relation to other members within the accounting community. This is the use of their positions of authority (elites) to develop the discourse to other groups (marginalised groups such as SMPs) within the accounting community - the power. It also needs commenting on that this work is also looking at other ‘non-verbal’ types of discourse, such visual especially in this work the visual picture/video imagery used on the web-sites

The critical discourse analysis is apt in this research process, though this research is not entering too deeply into linguistic textual analysis, critical discourse analysis is a broad approach encompassing a number of different methods. The flexibility of the critical discourse approach is one appeal in using this in terms of this research work. The specific strand that this research work follows needs to be clearly laid out though.

It is following Fairclough (1989, p. 25) in terms of the ‘sense-making’ approach looking at data in context that this research is based. It is looking at text (and talk) and is looking at the micro discourse, in particular in focussing on a marginalised group within the text creation – SMPs. Whilst the more dominant groups could have been seen as text as well, the knowledge and elite positions would have allowed some of this text to more easily be aligned towards the macro level discourse – with conceptions such as sustainability.

Another important issue to highlight is that this is not just about re-iterating the ‘text’ – or there would be very limited value in this research and the analysis. Critical discourse analysis is also about (re) interpreting the data in-situ – in context. It is, importantly when viewing the accounting community, trying not to take too much for granted and to reflexively analyse the data and process in the analysis phase.

Another valuable contribution of critical discourse analysis is that in using the textual data and trying to develop and bridge levels of understanding then it is a useful approach if you are trying to develop data into policy suggestions. This is again another intention of this work – what has been described as ‘praxis’ trying to support changes in practice taking into account all (Bebbington et al. 2007; Tinker and Gray, 2003). In addition to this is the view that critical research should have as an intention a political dimension – an aim to make a change (Bebbington et al., 2007; Roslender and Dillard, 2003) and this is central to this work in the form in particular of the praxis and aim to support new ways of accounting bridging the divide to sustainability from within the practice community. In discussing a praxis approach, with this research set within the context of the practitioner community, one aim is the discourse of the ‘dominant’ groups (accounting institutes and the big four) creates a transparency to the practitioners. This opening up can help the practitioners with a keener sense of the power dynamics inform a process of praxis (including policy proposals) with the support of this information. The research is also reflexive on the researcher’s role, the process being about power relations and in bringing this out perhaps dissipating some of the power and or as a minimum highlighting it and the potential effect and implications (van Dijk, 2003; Schon, 1995).

Not taking for granted and being aware of the asymmetrical nature of the participants in the research, and make up the accounting practitioner community (Ramirez, 2009), is also an important consideration that needs commenting on. This research provides an opportunity for the voice of a marginalised group (small and medium-sized

practices) within the accounting profession to comment on and help develop an emergent concept, sustainability and accounting, and then from this the amended role of accounting.

Critical discourse studies or analysis can be viewed in research terms as interdisciplinary and also a multidisciplinary approach that connects research from different theoretical groundings (Wodak, 2007). In context, this is an approach focussed on the changing role of accounting inclusive of sustainability and with the addition of the hidden voice of SMPs. In researching how accounting crafts the concept of accounting and sustainability, it provides the opportunity to look at how the extant accounting framework has been developed, and the power relationships of the different groupings in helping drive forward the discourse and change, with the accounting professional bodies and the big four having the greatest influence, most importantly in relation to “public discourse” (van Dijk, 2003, p. 356).

Chapter 5

5. Data analysis

5.1. Introduction and research approach

This section details the exploration of the research data: how the data evolved in answering the research question; the data collection process; the initial data and data coding process; secondary coding and thematic development; with a final section that summarises the main issues.

The research question posed is: an exploration of the sustainability discourse in the accounting community inclusive of small and medium sized practices. This is a question that can be answered using a more qualitative research approach to data analysis (as discussed in the research methodology section). What is important is to establish the kind of data that was envisaged as enabling this evaluation to take place. The data is viewed flexibly, in line with critical discourse analysis, the 'discourse' is taken as any communication whether verbal (interviews), written (reports, journals, web-sites) or visual (web-sites; face to face interviews). In terms of establishing a data set, when investigating something where there is a perceived gap in knowledge which has not been fully researched before, then the creation of 'new' primary data is often the only way to establish and analyse any data. In this research project primary data was mainly in the form of interviews which developed as an apposite way to gather 'new' data on this specific issue. Interviews are not considered as being a more valuable source of data than any other data set, but were considered more pragmatically as providing data and an opportunity to include a minority group within the accounting community – the views of Small and Medium-sized Practices (SMPs). The views and comments of SMPs cannot be traced to another discourse, such as web-sites. Interviews are one of the most commonly used research approaches (Silverman, 2011) in particular in qualitative research. Though commenting on 'open ended interviews', more of a recorded conversation with limited prompting but more active listening, there are issues that are applicable to all forms of interview and that the interviewer must engage with including: how to present oneself (the interviewer); how to gain trust; developing rapport (Silverman, 2011, p. 162, citing Fontana and Frey,

2000) and later develops four observations about interviews (Silverman, 2011, pp. 164-5 - following Rapley, 2004): no special skills required for qualitative interviewing; interview collaboratively produced; interviewers are active participants; no one best interviewing style. The process of creating data from interviews needs to be treated very carefully, in initially carrying out the interviews in this research project, issues around access have already been discussed which will have had an impact on the interview process. This influenced how the researcher changed/modified the requests and interview process; the interviewer at times did present themselves in business dress – with a shirt and tie and notepad and pen; in gaining rapport the researcher used their background as an accountant and also discussed more wider issues in the accounting community as well as their use of humour. The interviewer was also open about their own past and the research project when questioned about this. In this sense, the collaborative aspect of the interview process was clearly present right from the outset of the interviews. In the secondary coding stages this collaborative aspect to the interview process is brought much more to the fore, and one of the secondary coding approaches is interpreting the data and or responses in close relationship to the questions posed by the interviewer – the responses, and this is a much more collaborative approach to analysing the interview. The limitations with this process are perhaps most closely illustrated by Wodak (1997) when using critical discourse analysis. In analysing the construction of professional discourse in the medical community, Wodak (1997) favours a more observational analysis approach and in this work the researcher observes the engagement between the medical professional and the patient. This at once removes the influences of the researcher as interviewer in the process, which can be seen as directed and reductionist. As with all research, the influence of the researcher on the data collection and analysis is not entirely removed from the process, and even using a more ethnographic observational approach in the recording of the discourse, the observation and interpretations are all influenced by the researcher and are subjectively influenced. An intention in this work is to try and be as transparent as possible about the research collection process so a fuller and more balanced judgement can be made on the research by the reader.

5.2 Data set

5.2.1 Data set – accounting community

The specific criteria which directed this work towards a more data creation approach was the inclusion of non-dominant groups in the research – the Small and Medium sized Practices (SMPs). Whilst it is quite acceptable to expect and to be able to use and analyse extant discourse from the accounting community relating to and produced by the big four firms and accounting bodies, it is much more difficult to locate any discourse from the perspective of small and medium sized practices. The best example is in relation to the web-sites which were present for many of the larger SMPs, but contained limited discussions around the concept of sustainability and were more focussed on the services provided by the firm. Once again, the issue of generalising in terms of the accounting groups emerges as an issue. There is clearly a difference when looking at SMPs within this very broad group from at the top end, mid-tier firms such as Grant Thornton and BDO which are £100m plus turnover firms with national presences, and the small one partner firms which are located in one town or area. This work is trying to add an alternative accounting voice to that which dominates the discourse, mainly the views of the big four and accounting bodies. Discourse from the smallest local firms is in the main non-existent in the public domain. Why would micro SMPs discuss, and commit time and resources to developing footprints on any issue, in particular an emergent issue? This is not the main focus of this work, but to try and find out what the micro – SMPs views were on sustainability and accounting then this data would need to be created and the most appropriate method to do this was face to face semi-structured interviews. In terms of the actual interviews that took place, as with much research the end situation looks a nice simple clean process but the actual process of contacting, arranging and carrying out the interviews was not this smooth and needs to be elaborated on for transparency purposes and to aid the interpretation process of this data.

The interviews were carried out in one geographical location, the North West of the UK. This was due to the researchers own location to allow site visits to be made. Whilst the number of registered audit firms in the UK is 6 869 (taken from the Register of Statutory Auditors, 2013), the micro firms in this process would not be included in this measure as many were not or had chosen not to be and or continue as registered auditors. In most cases where the process had been one of allowing the registration as approved auditors to lapse this had a limited impact on the services offered by the

small firms. The only extra data available from the Office for National Statistics is the release: UK Business: Activity, size and location 2013 – which in Table B3.4 under the SIC code 6920 (accounting code) shows a figure of 36 015 firms registered which are VAT payable or PAYE based. This does demonstrate a large difference between those firms registered for audit services (6 869) and the number of firms registered as accounting firms either paying PAYE or VAT registered (36 015). There are in effect six times more accounting firms than those registered for audit purposes.

5.2.2 Data set - data collection process

The interviewing process had a number of distinct phases: the first batch of interviews with SMPs took place from Feb – July 2010 – 10 interviews in total; the second batch of 10 interviews with SMPs took place from May – July 2012; the final batch of interviews with the big four and accounting bodies - 9 in total - took place in August 2013. The batching of the interview process was mainly as a result of the researcher's other work commitments but there was also an experience during the interview process that it was more successful arranging interviews with accounting practitioners during the summer months (June – August) in which time period over ninety per cent of the interviews took place. There are a number of reasons this was felt to be the case, again this provides some information on the accounting community – there are a number of key dates in the accounting year: 31 March – end of the financial year; 31 March, 30 June, 30 September and 31 December are the quarterly time periods often used for VAT returns and as year ends; 31 January – self assessment tax submission deadline. There were comments from potential interviewees from the SMP community that they were busy when contacted at particular time points, and it was experienced that the summer period of July and August in particular seemed to be the best for contact. The experience with the final interview batch of big four and accounting bodies was different; these were telephone interviews and so seemed easier to arrange; the researcher had developed a more confident and clearer interview rationale; the successful completion of the previous interview phases was also commented on to engage with the dominant bodies; the concept of sustainability is not the same 'alien' issue that many SMPs had initially expressed. Fundamental to this work is the perception that the big four and accounting bodies also have developed mechanisms to promote, champion and therefore be perceived as the 'view' of accounting on subject matters – this is inclusive of the concept of sustainability and accounting. This is

posited at this point as a hypothetical view which this work is, with other aims, set to explore.

The time period over which the interview process has taken place is an important consideration and in analysing the SMP comments and any issues in relation to these two 'sub-groups' (SMP interviews in 2010 and SMP interviews in 2012) have been borne in mind. Clearly knowledge is not extant, and the common understanding and interpretation of concepts and the 'taken for granted' creation of concepts takes time. This is an important issue in this work, exploring the sustainability discourse – at this point in time. Over the time period changes in the way sustainability has been viewed by the accounting community have been noted, but these are mainly from the dominant groups (big four and accounting bodies) in terms of information provided on their web-sites and also magazines, research and publications.

The first two batches of interviews were with SMPs and involved site visits – with a couple of exceptions - one interviewee came to the researcher's office and one took place in a coffee shop. The contact was generally via telephone calls with the contacted firms' details being taken as approved firms from either the ICAEW or ACCA web-sites. This was an important part of the data creation process, in that the firms and or individuals had to be members of one of the professional bodies. Part of the research work was to investigate how effectively the professional bodies and or dominant groups discourse around the concept of sustainability, and so it would seem more acceptable that the counter or under-represented group focussed on were part of their network and would be able to comment on this. This by its very nature means that some groups have been excluded from this research including: non – professional body linked accounting firms; accountants working in the commercial and or business environment; accountants working in the public sector. These could all provide valuable in-sights into the topic of sustainability and accounting but they were not the focus of this research. This work has therefore decided to look at the practitioner comments and views on sustainability – practitioner's being those running accounting firms, and bringing into the discourse views not normally represented – those of SMPs.

The following diagram: Triangulation of the Accounting groups - provides some idea as to the different groups which are to form the basis of this research. The main research groups in the interviews process are: SMPs – which has been segregated in micro practices and medium sized practices; the big four firms; the accounting bodies. The academic accountants views are included in two ways in the research: first, as the

researcher has categorised themselves into this group and therefore their collaboration in the interview process will form part of the analysis and findings of this work; secondly, the use of academic publications – texts and journals, will be included (see the literature review section) and also will provide benchmarks and ways of interpreting the practitioner data.

A final comment on this diagram is the use of the lines denoting linkages between the different groups. These were created for illustrative purposes and are mainly seen from the perspective of discourse, information and or publications, with much stronger and clearer lines emanating from the professional bodies. This is illustrated for example with Continuing Professional Development (CPD) requirements and network contacts and members services including publications. This provides a starting point and the perception of these linkages, which this research is again questioning and perhaps at the end of the research a new diagram with linkages and connections as defined through the discourse around sustainability could be created.

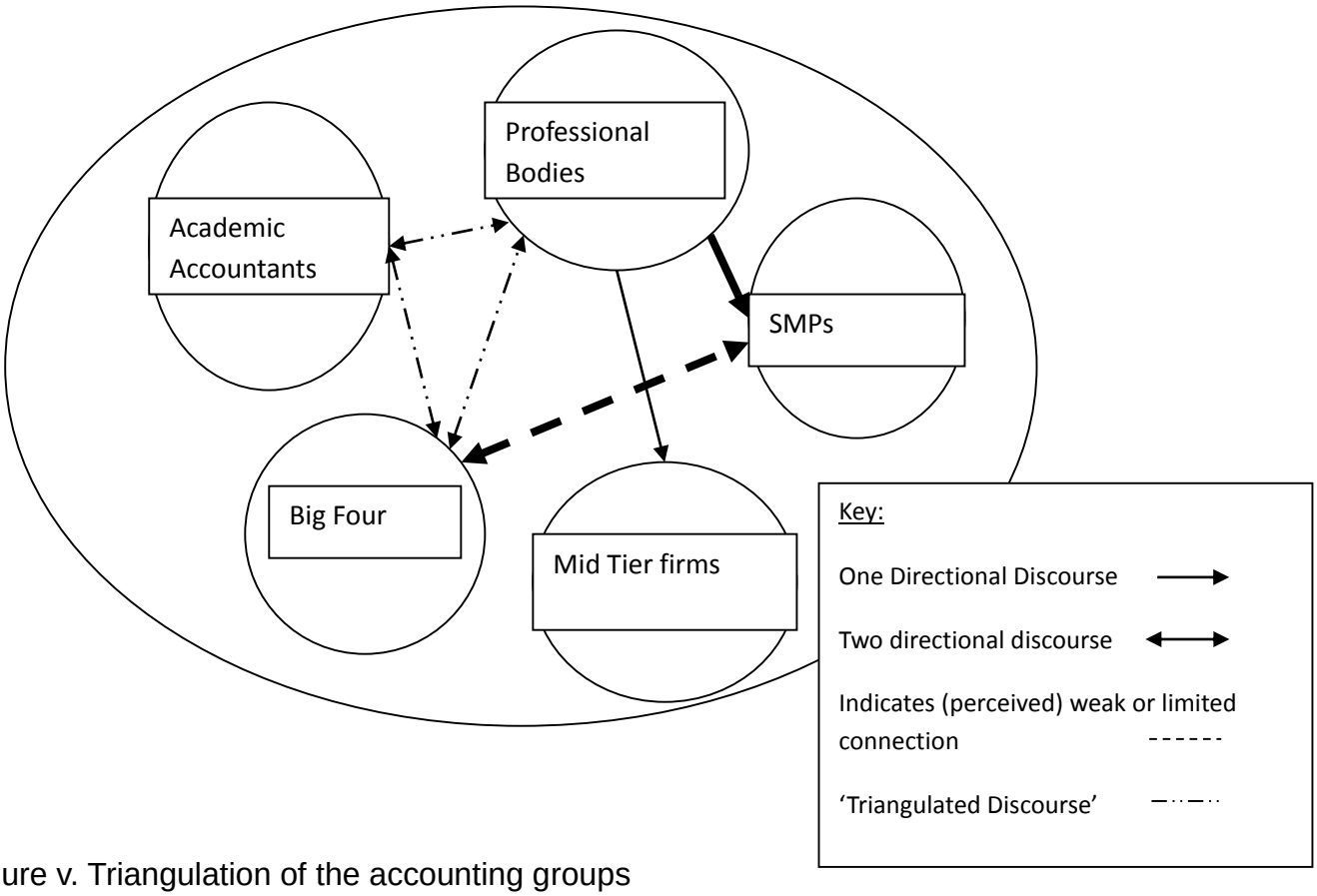


Figure v. Triangulation of the accounting groups

The following table provides some descriptive data on the firms contacted and the interviewees.

Table 8. Summary of interview details.

Code	**ACCA / ICAEW**	**No of Partners**	**Location**	**Type of Firm**	**Contact**	**Face to face (F) or phone (P)**	**Interviewee**	**Age (Bands)**	**Interview Length**
1	ACCA / ICAEW	2	Ormskirk	GP	Telephone	F	Partner	30-40	1hr 20m
2	ACCA / ICAEW	2	Preston	GP	Members network	F	Partner	30-40	45m
3	ICAEW	2	Ormskirk	GP (no tax)	Telephone	F	Partner	60+	50m
4	ACCA	3	Manchester (Interviewed in Ormskirk)	MA	Seminar	F	Partner	50-60	1h 15m
5	ACCA	1	Liverpool	GP (on-line)	Seminar	F	Partner	40-50	27m
6	ICAEW	1	Preston	Gp (no Audit)	Telephone	F	Partner	60+	59m
7	ICAEW	1	Preston	GP (No Audit	Telephone	F	Partner	40-50	47m

				)					
8	ICAEW	2	Preston	GFP	Telephone	F	Partner	50-60	1h 4m
9	ACCA	1	Blackburn	GPF	Seminar	F	Partner	50-60	1h 2m
10	ACCA / ICAEW	2	Blackburn	GP	Seminar	F	Senior Manager and Partner	30-40 50-60	36m
11	ICAEW	1	Preston	GP	Telephone	F	Partner	30-40	*
12	ICAEW	1	Preston	GP	Telephone	F	Partner	60+	*
13	ICAEW	100	Leyland	GP	Telephone	F	Manager	30-40	30m
14	ICAEW	12	Preston	GP	Referral	F	Partner	40-50	28m
15	ICAEW	1	Ormskirk	GP	Telephone	F	Partner	50-60	33m
16	ICAEW	100	Manchester	GP	Telephone	P	Partner	40-50	22m
17	ICAEW	12	Blackburn	GP	Members network	F	Partner	40-50	36m
18	ICAEW	2	Chorley	GP	Members network	F	Partner	60	45m
19	ICAEW	100	Manchester	GP	Telephone	F	Partner	60+	51m
20	ICAEW	100	Chorley	GP	Telephone	F	Managing Partner	40-50	35m
21	CIMA		London		Referral	P	Manager	30-40	34m
22	CCAB		London		Referral	P	Manager	50-60	30m
23	Big 4	500+	London	PSF	Telephone	P	Partner	40-50	33m
24	ACCA		London		Telephon	P	Manager	30-40	47m

					e				
25	Big 4	500+	London	PSF	Referral	P	Partner	40-50	52m
26	Big 4	500+	Sydney	PSF	Referral	P	Partner	30-40	44m
27	Big 4	500+	London	PSF	Telephon e	P	Manager	20-30	38m
28	IIRC		London		Referral	P	Director	40-50	32m
29	A4S		London		Referral	P	Director	30-40	33m

*There were technical issues with both the recordings for interviews 11 and 12 which resulted in a decision that the partial interviews were not transcribed and included in the analysis.

Key: GP – General Practice; MA – Management Accountants; PSF – Professional Service Firm

There are a number of patterns that emerge in terms of the interviews carried out:

The first phase of interviews Feb-July 2010 (1-10) concerned all micro SMPs with the largest being a three partner firm. Two seminars were held in Ormskirk (Lancashire), in 2008 and then in 2010 which were directed towards practitioners and also the 2010 symposium was supported and jointly presented to local members with the ACCA. From this came 5 contacts in the original 10 interviews. The second phase of interviews May – July 2012 (interview numbers 11-20) started off with similar issues around access and trying to phone and gain access to the firms. Several micro-SMPs were interviewed and then the ICAEW member network provided some contacts who were prepared to be interviewed. The final noted difference in the interview phases was to include mid-tier firms in the interview process. In phase two four of the interviews took place with mid-tier firms. It is important to recognise these different groupings within the data set to allow some of the views to be marshalled to see if there are any similar and or different views emerging from the interviews from within these discrete groupings.

The final stage of interviews were all telephone interviews and were with either the big four firms and or the professional accounting bodies or accounting bodies with linkages with sustainability and accounting (IIRC; A4S and CCAB). These interviews were a little easier to organise as most of the organisations are much more outward looking and part of the role of all of the organisations in this grouping is for 'professional' engagement. Most of those contacted had presences and contact details on their

organisation web-sites, though contact is still controlled and access is not to the general public – with a clearer interview rationale, a research project which had been on-going and preliminary summarised findings agreed to be shared - access was in almost all cases agreed – with the only exceptions in the case of individuals who were working away and or ill. An important final difference is that in exploring the final interview group, seven of the nine people interviewed had roles which were specifically aligned to sustainability which included three interviewees that were the UK lead on sustainability development in the organisation. It is thought this would have made them much more amenable to have discussed issues around this concept.

5.2.3 Data set - aims

The intention with this work is not to provide generalizable statements which can be conceptually developed and provide all of the views and insight into accounting and sustainability. The data set is clearly not representative of the whole of the accounting community but provides more a snap shot of some of the key bodies in the sustainability and accounting debate – inclusive of SMPs views which is an under-represented group in this debate. In terms of the original twenty interviews within the accounting practice community, the intention had been to obtain data sufficiency. This is in the sense that, in terms of the interview questions and the research, the final few interviews were adding little extra to the data collected and therefore a level of data sufficiency was achieved in relation to the research questions in the accounting community context.

In the next section the analysis can be viewed in terms of three distinct phases:

Phase 1 - where illustrative in-vivo extracts of the accounting practice groups – SMPs (chapter 6), big four professional service firms (chapter 7) are analysed in detail and then compared and contrasted (chapter 8).

Phase 2 – general web-site analysis (chapter 9); the web-sites of the larger firms are analysed in relation to the discourse on sustainability (chapter 10) and summary (chapter 11).

Phase 3 – a thick analysis of the interviews and web-sites defined as from discourse to Grand Discourse (chapter 12).

The main reason for the distinct phases is to allow focus on specific issues and develop a triangulation of data which can help confirm specific issues and also re-affirm some of the findings and or question findings from one analysis phase to another. In particular in the case of phase 1, 2 and 3 – this is analysing the same data, but perhaps at different levels with the phase 1 and 2 analysis a more micro review of the discourse process and the phase 3 analysis a macro analysis (Grand Discourse) of the same discourse. In the case of the phase 2 analysis – this is looking at other data (web-sites), it is directed towards one particular group – the big four and professional accounting bodies as they have developed web-site analysis on sustainability and will provide more of a check and counter balance to the comments made during the interviews by the big four and professional accounting body representatives.

5.3 Data coding

5.3.1 Data coding - initial introduction

Before detailing the interview coding process it is essential to state that a detailed discussion of this process follows in this section with the main intention that this will provide transparency in this aspect of the research process. In doing this, any issues can be laid bare and the consequent implications in the research explored. This work is coming at the data analysis from an inductive research perspective in trying to build a framework to allow a discussion of the salient discourse within the accounting community and then to explore what this may mean and the consequences on groups within society of this process. There is a need to ensure the work is rigorous and accurate in line with the particular research process carried out. All of these factors are the motivations behind detailing the coding process.

First phase of analysis - general interview analysis

All of the interviews were recorded and these recordings have been transcribed and then it is this data which is being analysed using Nvivo (version 10).

The use of Nvivo is particularly useful in qualitative research in organising and coding the data (Saldana, 2013; Bazeley, 2007) where a number of different coding examples can be tried. The qualitative database is flexible enough to allow discourse to be inclusive of written, verbal and also visual – what can be defined as a multimodal approach to analysis (Machin and Mayr, 2012)

In the first process, an initial coding was carried out of Phases 1 and 2 of the interview process. This resulted in the following code creation:

Table 9: Codes created shown in primary and sub node detail.

Primary Node	Sub Nodes
Background	Web-site content Interruption Supplier Relationship Outsourcing Stayability Exit strategy – merger, retirement Culture Firms Aims and objectives Individual history Staff issues Services ad-hoc sustainability Firms history Role Professional development Perception of own firm Separation of individual and professional identity Client details Services – general Examples relating to clients Examples own firm Organisation operations
Accounting Community	Networks other than in accounting Future view Perceptions of SMPs CPD Local community involvement of accounting Contact with other firms

	Networks Accounting Perception of professional accounting bodies Communication Issues Big firm perception Training Technological developments View of accounting Relationship with Professional Bodies International view
Sustainability	A4S Charitable work or giving Examples of recycling or other SEA action Examples of staff action linked to social factors Carbon Reporting Changes in use of sustainability Distinction between theory and practice Metrics Marketing – sustainability seen as a marketing tool Develop services from social and environmental Limits of sustainability and accounting Bureaucratic Sustainability – other motivations not just financial Economic issues in relation to sustainability Legislation on sustainability Related to accounting Reporting – GRI or IIRC Definition

	Small firm versus large firm argument Cost benefit motivations Lack of understanding of use Environmental Issues Social issues
Distraction	Phone calls Coffee or tea Visitor

The following comments develop the creation of these codes in a little more depth. The interviews were coded in chronological order from the first interview to the last one carried out (the Interviews were also titled in this way – so the first interview is Interview 1 and the last is Interview 29). The first interview started with a clean slate in terms of codes, and it was in carrying out the initial descriptive coding that the bulk of the descriptive codes were developed. The structure in terms of the Background, Accounting Community and Sustainability (with to a lesser degree the distraction category) were in line with the segments of the interviewing process which had emerged over the interview phase alongside the creation of the interview protocol. The first interview coding took much longer to code due to the implicit development of the codes. Subsequent interviews were treated that if issues did arise then further codes were added to try and define descriptively as closely as possible the issues raised in each of the discussions.

The codes created following the first phase of coding of the SMP interviews created a list of 62 codes which had been placed into four parent nodes: background; accounting community; sustainability; distraction. Of these parent nodes – distraction is one which was created to note actual distractions during the interview process and is not being developed in terms of the theoretical coding phases 1 and 2 process.

The initial coding phase usefully allowed the more dominant descriptive codes to be defined in this process. In providing guidance to move the research forwards this is of use allowing some of the more dominant issues that emerged in the discourse to be defined further.

The above table illustrates the coding prevalence under each of the categories – in this

discussion the 3 nodes under the distraction coding category are not to be further developed. It was noted during the interviews that there were a number of distractions or interruptions that took place during the interviewing process – tea or coffee brought in; telephone calls; visits – from former owner/partners or relatives. Whilst this was initially considered of note and therefore to be coded for, there is interest in terms of the research process, the distractions were either signs of hospitality or illustrated the working nature of the interviewees and in this sense are not being further analysed to help define the issues around the development of the sustainability concept in accounting. This leaves three main categories – background; accounting community and sustainability. Some observations can be made about the general discussions categorised under the headings, to help with this discussion in the following sections some descriptive statistics were worked out for the categories.

5.3.2 Data coding – developed

Table 10: Descriptive statistical analysis of three core coding categories

	Background	**Accounting Community**	**Sustainability**
Total number of nodes	21	15	23
Total number of references	1531	813	965
Top six nodes (% total references category and no. of references)	73.02% (1118 references)	59.66% (485 references)	55.44% (535 references)
Number of nodes with 5% and less of references (% of nodes in terms of total nodes)	71.4% (15 references)	33.3% (5 references)	65.2% (15 references)

A number of observations can be made about the discourse related to the different categories from the descriptive table, the first is how much more focussed the categorisation of the statements relating to the accounting community are - when viewed in terms of total nodes with only two thirds of the number of nodes that both the other categorisations have. This could account for the lower proportion of nodes with limited discussion - with less than half the number of nodes being of limited discourse within the category. A level of 5% of total category references was used as a measure and the accounting community with only 33.3% of nodes falling into this low use threshold this was less than half compared with background (71.4%) and sustainability (65.2%). This could be seen as both the background and sustainability discourse categories as being more wide ranging. The most discussed area, and one which interviewees did not feel constrained to talk about was concerning background issues. There was a perception that the discussions on sustainability would have been least discussed – this discussion could have been seen as more tricky in covering issues and concepts which on the surface were commonly viewed as unfamiliar to the interviewees, the number of references is almost identical to the discussions on the accounting community. The perception around the 'trickiness' of discussing the sustainability concept emerged during the access phase of this work – where reservations about the concept and its relation to the accounting community were commonly stated by potential interviewees.

A number of views can be taken from these initial findings: the discussions on the accounting community were less developed and required more consideration than had been anticipated; the discussions on sustainability were more developed. There is another view that this also is related to the coding of the issues, and that it could be viewed that more relationships were noted and coded than had been expected. This could indicate some emergent differences in terms of the engagement with SMPs around sustainability and or issues and potential bias with the researcher in terms of the coding process.

The six main coded categories for the three parent nodes – background; accounting community and sustainability - are listed in the following table:

Table 11: Top nodes with references to three parent categories – background, accounting community and sustainability.

	Background	**Accounting Community**	**Sustainability**
1. References (% total references category).	Separation of individual and professional identity (22.4%, 343)	View of accounting (15.1%, 123)	Related to accounting (13.3%, 128)
2. References (% total references category).	Examples own firm (16.7%, 256)	Big firm perception (10.9%, 89)	Reporting – GRI or IIRC (12.3%, 119)
3. References (% total references category).	Perception of own firm (12.3%, 188)	Relationship with professional bodies (9.2%, 75)	Changes in sustainability (11.6%, 112)
4. References (% total references category).	Examples relating to clients (7.9%, 122)	Perception of professional accounting bodies (8.6%, 70)	Definition (6.9%, 67)
5. References (% total references category).	Services - general (6.9%, 106)	Future view (8.4%, 68)	Develop services from social and environmental (6%, 58)
6. References (% total references category).	Organisational Operations (6.7%, 102)	Training (7.4%, 60)	Social issues(5.3%, 51)

The table provides a snapshot as to the discourse in terms of the categories which had been initially developed in the interview templates and continued into the interviews in terms of the different sections and issues of the discourse. Whilst the interviews were primarily intended to try and find out about the discourse within the practitioner

accounting community around sustainability, part of the discourse was in defining the interviewees and organisations (background) and the accounting relationships which were in evidence (accounting community) and may have helped develop this emergent concept (sustainability).

An initial observation is that over half of all references in each of the categories are within the top six codes – in the case of the background category this is 73.02% of all references in the top six code categories. This would indicate that initial observations and analysis could be directed towards these top six codes in each of the three categories to paint a picture of the main discourse within these sections.

5.3.3 Data coding – overview of main nodes

The following discussion provides a broad overview of the main nodes – defined as the top six nodes in terms of references (see Table 11).

<u>Background</u>

- Separation of individual and professional identity – this code was written in when it was noted in the discourse that in discussing issues in relation to the firm, the interviewee would often separate themselves as individuals from the situation and discuss as a third party the firm and their role in the firm. This may be viewed on the surface as just a way of presenting themselves, but when the research is exploring the discourse around the creation of a new and emergent streams of discourse within the accounting community, if SMPs can be seen to have dual identities in terms of how they view their professional role – both inhabiting the role and also able to be reflective of their position, then this should be an important consideration in terms of how new concepts and material is presented to them and how they operate in the accounting community.
- Examples own firm - in explaining the background to the firm a lot of examples have been used – which is unsurprising, but never the less an important consideration in terms of their cognition and how concepts are presented and viewed. These are illustrative examples to help position/define/explain the organisations generally and how they operate.
- Perception of own firm – this discourse was nearly always with a partner and

often the founding partner of the SMP, and so they would be closely linked to the creation of the firm – the issue is linked to the separation of the individual and professional identity and the SMP and how they are able to discursively distance themselves from the firm as if it is another physical entity and separated from them. As professional bodies the firm/individual relationship is much more closely aligned than many SMEs. Realistically the SMP entity would not continue in the short term in operations without considerable change and effort without the founding partners.

- Examples relating to clients – again, this was not unexpected, but perhaps the use of clients in defining the firms operations and development of new services had not been fully appreciated. The use of 'the client' as a fall back in terms of dictating why firms could not develop sustainable services was a commonly used concept, and presented as incontrovertible and 'non arguable'. This could be used to close down further discourse on this topic, despite the inherent nature of this being a subjective view by the interviewee.
- Organisation operations – detail of the firms operations is important to establish how they operate and how new concepts and ideas in practice could be drawn into the operational framework of the business. This was of note in particular in relation to the changing nature of the operations and was closely aligned to technological changes – such as the ‘e-mail culture’ and development of accounting software.
- Services – general – this was defining the core services of the firm which again is to be expected. The details were interesting in terms of taken for granted services in the accounting community – financial accounting; auditing or assurance and taxation – of these, due to size issues, many smaller 'micro' SMPs were focussed on just financial accounting – basic accounts compliance, creating the basic financial statements for small firms. SMPs were moving away from offering audit and taxation services which due to their sizes they could not economically justify in terms of maintaining current professional levels of knowledge. This does in itself create issues around the changing nature of accounting services from an SMP perspective, and more worryingly the shrinking nature of the market for what had been a significant service line for accounting, of both audit and taxation work.

<u>Accounting Community</u>

- View of accounting – the perception of accounting is explored with many SMPs, often inter-linked to their views on and relationship with professional bodies – the two

being entwined. This view is often filled with some reproofs to the profession to be more supportive of the SMPs (which apart from the regional networks they are critical of the professional accounting body support) as the view is seen that the accounting bodies are too internationally focussed and too London centric.

- Big firm perception – this can be separated into two sections – several of the partners had previous work experience within what are now the big four firms (may have worked for firms merged into the big four partnerships) and so had some experiences they could comment on in relation to them, although this is mainly historic experience dating back several decades. The second section was the more current firm experience with the big four, which is generally not that frequent an experience although the big four do have a very strong brand presence which all of the interviewees were aware of and have their own views on but not as representative of accounting generally.
- Relationship with professional bodies – they are mainly seen in terms of the professional qualification – often the date of qualifying as a chartered accountant was quoted (indicating it's importance as a badge mark) and also their compliance role in terms of CPD and visits. Separation has been made for the regional networks, but they are seen as distant with many events located in London but the members do see them quite distinctly as separate and often centrally focussed.
- Perception of professional accounting bodies – separation between the different bodies is noted but in essence this can be viewed In terms of their specific experiences of the professional bodies – in training/CPD and visits as against the accountants commenting on the standing of accounting within the wider community.
- Future view - attempts to sketch out changes in and to the accounting profession and how accounting practitioners were engaging with and perhaps even leading in some of these changes. These comments were generally quite specific and focussed on specific issues within the accounting community and how these were viewed as changing in the short/medium term (five to ten years) and in particular how government legislation might change roles and services.
- Training – this is an important issue, around staff and training issues and there are strands around the use of different firms/bodies for training purposes and the separation of their own professional training (CPD) and the training that took place to become chartered accountants. Even for new trainees the professional bodies are not noted as being the pre-eminent training providers. The role of the professional bodies does seem to have changed in terms of the view of the SMPs.

- Technological developments – this was mainly concerning the development and growth of the e-mail culture; software development and preferred use (as against staff) and also significant long term changes such as the client requests for twenty-four-hour seven days a week access.

Sustainability

- Related to accounting – there is a difference in how this is viewed by the 'micro' SMPs and the mid-tier firms with micro firms often limiting the development of this concept in terms of their own firms, whereas mid-tier firms acknowledge – even if it is someone else in the firm developing it, that the firm have sustainability procedures and protocol.
- Reporting – GRI or IIRC – this is interpreted flexibly in terms of generally reporting issues (not just in line with GRI and IIRC) and this is quite a good area in terms of the potential for accounting and sustainability to be discerned – with links to existing narrative reporting and reports written for clients being discussed. This is an important area for accounting to be involved in in terms of sustainability. The general extant sustainability reporting vehicles (GRI, IIRC) are not discussed to any depth with the SMPs and are almost non-existent from their perspective.
- Changes in use of sustainability – this is looking at changes and how these have developed and can be developed into the future with a focus on how these could relate to the accounting community and sustainability. Again, the discussions are more forthcoming from the mid-tier larger firms.
- Social issues – this is an interesting area where the accountants often have opened up and defined details of local community issues and events that the firm and employees have been involved with which provides some evidence of social issues in relation to the firms. This includes for example extra work outside the normal accounting services and also charitable work and or events.
- Definition – one of the key issues is around defining the sustainability concept. This is a contested term, and then when trying to look at it from within one perspective the views are divergent and also indicate in particular from SMPs an ambivalence to even attempting to frame this concept.
- Develop services from social and environmental – a key issue which is tackled quite differently by the SMPs with little enthusiasm for any service development, whereas with larger mid-tier firms the sustainability credentials are already important

and the discourse seems to becoming a well-worn path.

5.3.4 Data coding – more detailed analysis

In drilling a little deeper the above comments are spread across the different accounting practitioner groups, drilling down a little further with the help of Nvivo the top six categorised nodes for each of the categories has been broken down in terms of the number of references and therefore percentage from each of the four practitioner categories in this research project.

Table 12: Percentage breakdown of four accounting practitioner groups references in relation to top six nodes for each main category.

	SMP	**Mid-Tier**	**Big Four**	**CCAB**	**Total**
Percentage (no of firms)	51.9% (14)	14.8% (4)	14.8 (4)	18.5% (5)	100% (27)
Background					
1. Separation of individual	41.1% (141)	18.1% (62)	21.6% (74)	19.2% (66)	100% (343)
2. Examples own firm	53.4% (135)	25.7% (65)	8.7% (22)	12.2% (31)	100% (253)
3. Perception own firm	33.9% (64)	29.1% (55)	17.5% (33)	19.5% (37)	100% (189)
4. Examples relate to client	82.1% (110)	10.4% (14)	3% (4)	4.5% (6)	100% (134)
5. Services general	67.3% (74)	20% (22)	10.9% (12)	1.8% (2)	100% (110)
6. Organisation operations	62.7% (69)	20.9% (23)	6.4% (7)	10% (11)	100% (110)
Accounting					

Community					
1. View of Accounting	35.6% (42)	13.5% (16)	22.9% (27)	28% (33)	100% (118)
2. Big firm perception	40.7% (35)	14% (12)	30.2% (26)	15.1% (13)	100% (86)
3. Relationship with professional bodies	84.8% (67)	7.6% (6)	0	7.6% (6)	100% (79)
4. Perception of professional accounting firms	55.9% (38)	5.9% (4)	8.8% (6)	29.4% (20)	100% (68)
5. Future view	11.9% (8)	0	40.3% (27)	47.8% (32)	100% (67)
6. Training	65.6% (40)	13.1% (8)	1.6% (1)	19.7% (12)	100% (61)
Sustainability					
1. Relate to accounting	12.9% (17)	6.1% (8)	33.3% (44)	47.7% (63)	100% (132)
2. Reporting GRI	19.8% (24)	1.7% (2)	37.2% (45)	41.3% (50)	100% (121)
3. Changes in use	3.6% (4)	1% (1)	52.6% (59)	42.8% (48)	100% (112)
4. Definition	42% (29)	7.3% (5)	21.7% (15)	29% (20)	100% (69)
5. Social	90.6% (58)	6.3% (4)	3.1% (2)	0	100% (64)

issues					
6. Develop services	20.7% (12)	0	51.7% (30)	27.6% (16)	100% (58)

From this initial analysis the following general issues are defined:

- Professional discourse – there is clearly a discourse on the accounting professional – what is the role of an accountant and the key services? Terms such as assurance; risk; return; profitability – are often presented when discussing the accountant without being contested – and yet, just as sustainability is a contested terrain, so the role and some of the fundamental and 'taken for granted' concepts need to be reviewed as they are not incontestable, merely entrenched in a historical discourse of accounting. It is with the use of terms such as sustainability and accounting that some of these terms can be tested and or even alternative views developed and some of the underpinning principles interrogated.
- Power dynamics – clearly within the accountancy practitioner community there are a number of groups and these bodies have differing perceptions of issues and each other, and different power dynamics. In terms of the concept of sustainability, the power resides in the hands of the professional service firms and the accounting bodies – the power to define concepts, develop them and also present to the wider community the 'accounting view' of sustainability. Intra the accounting community, SMPs use the spectre of their own clients to try and ring fence the services they offer, and would appear hesitant to do anything that has not been developed and or approved by the accounting bodies – and whose discourse has been clearly trialled by the larger firms and they can then use in terms of service development. What this will end up creating is perhaps an anachronistic accounting community not providing relevant services for their clients, unable to change to meet the new needs of clients.
- The communication process within the accounting community is split and is both implicit and explicit. Explicitly the accounting bodies provide much of the running in terms of research, magazine articles and reports – though the professional service firms do so as well. In implicit terms, the professional service firms perhaps have a more dominant role than even the professional bodies – with their extra resources they are able to help and support bodies such as A4S and in so doing are able to influence and develop the ideas around sustainability and accounting.

Chapter 6

6. Data analysis – interviews

6.1– In depth analysis of SMP interviews in line with sustainability

One of the key findings in this work will be the views and relationships of SMPs with the concept of sustainability and accounting. It is therefore important to explore the interviews more fully with SMPs in relation to sustainability as this is a core focus of this research, and the interviews are the primary data collected in relation to SMPs and sustainability. In exploring web-sites, SMP web-sites provide almost no linkage with the concept of sustainability. To help explore the views of SMPs to sustainability and accounting, this section will start by defining the key discourse topics under the sustainability coding from the SMP interviews, and then to explore in more depth some illustrative comments from the interviews to establish some of the emergent issues and discourse.

As with Wodak (1997) a critical discourse analysis approach often interrogates in detail the discourse which emerges, and so in this case another approach that is taken is to explore in more detail the interview discourse which has emerged during this research project in this section developed with small medium-sized practices. In exploring the interviews in a little more depth this moves towards a more lexical analysis of the discourse to take place, rather than the broader interpretation of critical discourse analysis which is more thematically related (Strauss and Corbin, 1998). In this case this is more of a balance, in the case of Wodak (1997) a detailed 'transcription' of the interview formed a main part of the analysis, whilst in this work an analysis of the interview transcripts has taken place and the themes coded but the detailed interview transcripts are 'off stage'. This section attempts to add more of the flavour from the interviews, and though it is directed 'thematically' in terms of the main areas coded the use of the interview quotations provides more detail on the SMP interviewees.

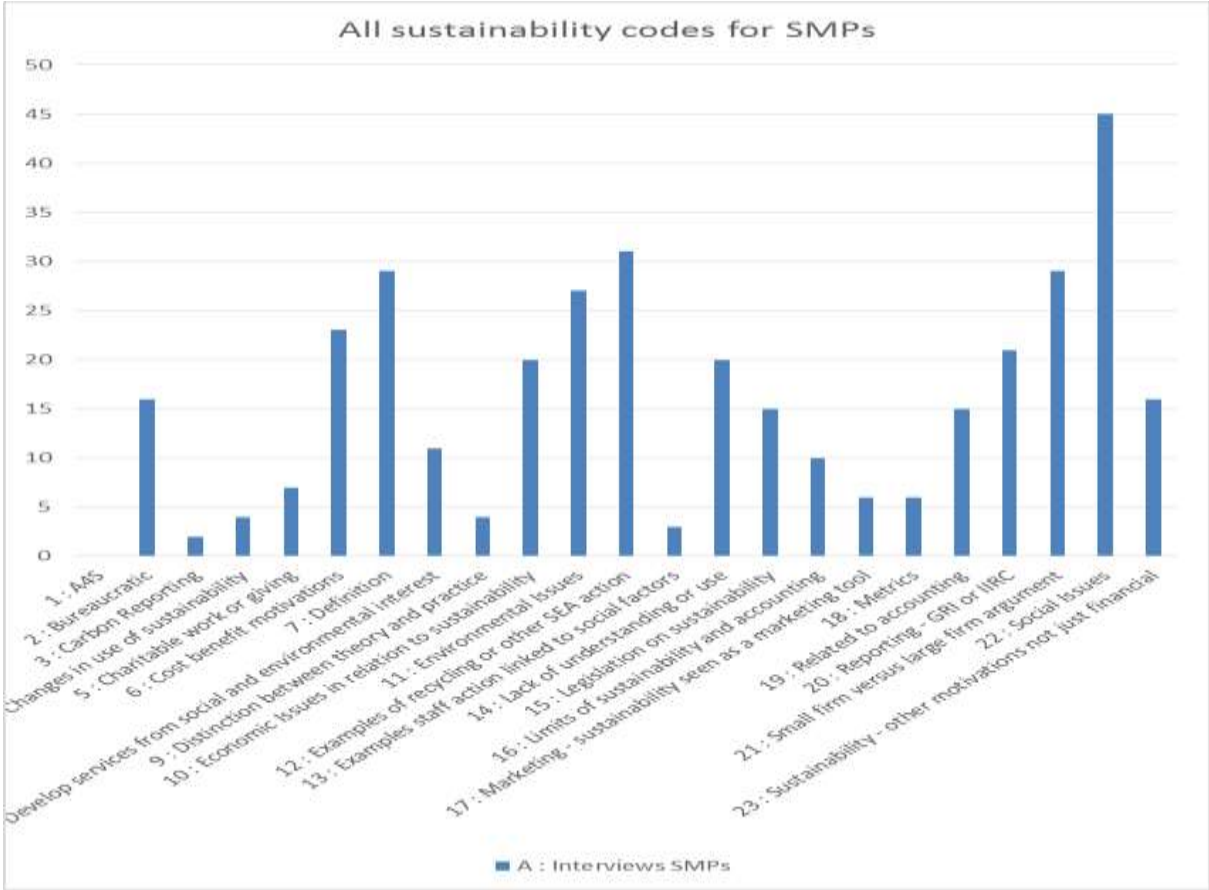
This section follows in principle the example of Wodak (1997) and their analysis of communication in institutional contexts which used a more in-depth approach to examining the discourse between doctors and patients and in this case some of the specific discourse was shown which helps provide more context of the discourse. A major difference between Wodak's (1997) work and this research is that Wodak's work

was ethnographic and was observing the discourse between the two groups and reflecting on the interaction. In this case, the researcher is a participant in the discourse creation and so another additional factor when analysing illustrative discourse in more detail is to allow the role of the researcher in this work to be brought into view and the potential implications and additional perspective this brings onto the discourse analysis being developed.

The final point to make before further developing this section is that these interviews are not taken to represent in total the views of all within those groups, but are used illustratively to explore in more detail the kind of linguistic approaches which have been taken by the different types of accounting group, to see if any issues can be developed from this analysis.

The first chart provides an overview of all of the sustainability codes and how these were coded from the SMP interviews.

Figure vi: Breakdown of all sustainability codes in relation to SMPs.



From this table, the key coded sustainability discourse topics of the SMP interviews were: social issues; examples of recycling or other SEA action; definition; small firm versus large firm argument; environmental issues; cost benefit motivations; reporting

– GRI or IIRC; economic issues in relation to sustainability; lack of understanding of use.

In terms of a 'proportionate view' in terms of which codes were more frequently used and developed, the following ranking table of the top codes is of help:

Table 13: Top joint eight (nine in total due to joint eighth) codes for SMP interviews.

Code	SMP Interview Frequency coded to
1.Social issues	45
2.Examples of recycling or other SEA actions	31
3=.Definition	29
3=.Small firm versus large firm argument	29
5.Environmental issues	27
6.Cost benefit motivations	23
7.Reporting – GRI or IIRC	21
8=.Economic issues in relation to sustainability	20
8=.Lack of understanding of use	20

This illustrates that social issues was quite clearly the most coded node, whilst after this there was more of an equal bunching in terms of issues and examples, definition and small firm versus large firm arguments – these all could be argued to coalesce around the understanding and or interpretation of core sustainability issues.

The next part of this section is to explore the development of these more prevalent discourses with some illustrative comments to help develop the discourse.

Social issues (1):

In talking about sustainability, definitions were given which separated out three strands to this concept: economic, environmental and social. In the first instance, the discourse under the heading of social, this concerns attempts to try and understand the social thread, and this did prove the most problematic of the threads to reconcile to, understand and interpret in the accounting environment:

“I can understand, I can understand more the about environmental accounting because I can see, erm, what do we do, we account for it in financial terms for resources that are either human or materials or whatever and therefore the environment and the resources, you can see that one. The other one I don’t quite [social accounting?] get what is social?” (Interviewee 3)

There is a second aspect to the high number of social issues coded, and that is more around the identifying of discourse topics as within the area of 'social issues'. In interviewing SMPs, there was a pattern that at some point during the interview, there was a discussion around some activity and or work that was clearly outside of what would be defined as the normal accounting work carried out, and included examples of: providing legal guidance – one illustration was representing a not-for-profit in an industrial tribunal case (Interviewee 9); dealing sensitively with family issues and or businesses; charitable support and or *pro bono* work for charities. On top of this were the examples of 'social concerns' and action of the clients of SMPs, which provided a glimpse as to the actions of SMEs.

“One shop I know, supports a local…I can’t even, I think its football team. And I’m pretty sure they’ve got a photo display in their shop [hm - but that’s about…] that’s unusual. He’s one of the bigger clients to be doing that. But no, they wouldn’t think of telling anybody because it’s [it’s a personal thing] it’s not something it’s not something they’ve done in order to promote their business almost [yeah] Yes they’ve got their name emblazoned on, but they’ve done it [hm] as their son plays in the football team. You know, it’s as simple as that.” (Interviewee 7)

This quotation not only shows the involvement of SMEs within their local community, in this case the motivation for sponsorship would appear to be personal with their son playing for the team. An individual control and closeness of the owner and the SME (a

shop) they are running allows them to choose to do this. Building on from this there were issues around the appropriateness for SME/Ps of the terminology within the social arena. A particular issue concerned the terminology used by the GRI, which came out in particular, an illustrative example of template C developed by the GRI for SMEs was used to discuss the reporting of sustainability. An area of concern was the use of what can be described as more 'global' terms, such as human rights, and there appropriateness for SMEs:

“It’s it’s, to me, human rights are, it’s not anything to do with human rights at all it’s to do with political correctness...” (Interviewee 1)

Earlier in this section, connections were drawn between 'social issues' and the sensitivities required in dealing with 'family businesses'. Developing the discourse on family businesses a little further, the difference and importance of these interactions was not lost on the interviewees:

“The family business thing is something we’ve been doing for a number of years via an organisation called ICFIB, International Centre for Families in Business. ICFIB started out very much as an academic organisation...You’ve seen all the models where you’ve got that kind of interaction with family, and business ownership [yes] and actually running the business, all the conflicts that ensue.” (Interviewee 4)

“They are definitely different kinds of relationships, and very often you may get a family company that’s got one or two employees, and that feels more like a family even those one or two [hm] employees.” (Interviewee 7)

The SMPs themselves often ran them along the lines of family businesses, where they expressed concern for staff and also for clients. This was most clearly shown in any discourse around 'exit strategies'.

“Hm. It’s sustainable until he, cops it. You know, I’ve the same attitude here. I’m forty-nine, I’ll be retiring hopefully in ten to fifteen years. And the two ladies out there are of a similar age. That’s my exit strategy. I don’t mind what happens after that [Hm] You know, in the meantime all this business has to do is give us a decent living.” (Interviewee 7)

<u>examples of recycling or other SEA action (2):</u>

Interviewees were clearer on environmental issues and could relate to these individually and also in terms of their firms. Often their understanding was expressed in terms of specific illustrative examples. This was often intertwined with the development and use of technology within the SMPs to hold confidential client information via for example portals and cloud computing which avoids some resource use as well as offering other services – such as increased speed and flexibility of information provided.

“Erm, [pause] in terms of carbon footprint things, we’re moving towards, er, paperless audit. Erm, we recycle, we’ve been doing things I think without publicizing it for quite some time [hm] and that’s just the culture within the practice.” (Interviewee 14)

“Well I think in terms of sustainability, well the corporate social responsibility we are very keen on. Sustainability is more of a difficult area, yes we recycle things, but we haven’t really gone down the lines of energy efficiency and perhaps we should but it’s never been the top of the priority list... We are paperless ourselves we don’t have files, it’s all on the system. And what we’ve [You’ve got your…] Net Pad, yeah. Erm, what we do with clients is we have er, yes we will e-mail but we don’t like e-mailing confidential information [hm]. Although a lot of clients want us to do that. And if they say so, fine, and it’s their risk. But we, erm, we have a dock safe portal and an internet safe portal so rather than sending them a stack of accounts through the post; we’ll put it on the portal and if they want to download it and print it themselves that’s fine. [yeah] Erm, yes, so to that extent we are using technology to be more efficient.” (Interviewee 17)

One issue which was noted was the difference between how individuals had operated at home and how they were perceived as working in the organisation, with behaviour in the office often lagging behind the action taken at home, sometimes perceived as due to limited motivation in the grand scheme of running an SME:

“Because I mean, it’s all very well everyone recycling their bottles and plastic at home and then going to work and just chucking it in the bin. It seems a bit dumb really. [Erm] Because you’re at work half your life arguably or that way along. [Pause]” (Interviewee 4)

“Yeah. I mean your talking about rewarding greater investment in cleaner technology.

Increase your profits with environmental management accounting. Most of my clients are trying to survive [yeah] Do you know what I mean? [yeah] there not…" (Interviewee 7)

definition (=3):

One of the key concerns is around the terminology used in sustainability, in terms of discourse around sustainability, social and environmental. The researcher had taken the view in carrying out this work, to try and minimise the use of terms and focus on these core terms. On some occasions other terms such as CSR were used – but these were generally introduced by the interviewee.

"I think the term social accounting is misleading. It's… its…its social impact within the accountancy profession is more accurate isn't it?." (Interviewee 1)

"Yeah, yeah. And on the agenda last year was, green issues. No, or it was entitled How green are you? Right, and somebody said it's, lets, it flopped. Everyone' saying ah yes, why should perhaps a change of title of it could keep, how green are you? What does it mean?" (Interviewee 2)

"... over the last few years the CSR question has appeared. [hm] So it's one of those that's topical, er, it's on people's radar now. But I still get this sense that it's there because people think it should be there. [hm] And you know you need to dig a little bit deeper why? What we trying to achieve? What we trying to do? I think we're quite clear at X about what we are about, local communities. We are a key stakeholder in providing a service for that community, what is also providing recruitment for a large, erm, portion of that community. Erm, and I think we've got a responsibility that we take very very seriously to that community. And we have done, like I've said before, for years and years. And it's not something that there's this new concept people jumping on this bandwagon because they think they should be [hm] And they should be because it will win them work because they've been seen to be doing something that is good. [pause] Well, that's not really why we do it at all. It's not our approach, it never has been and it never will be." (Interviewee 14)

Another important issue was the development of the terminology by the Institutes and how effectively they had incorporated the views of members in this discourse and also

how well they had disseminated the evolving terminology and relationship with the profession. Initially, the views were often quite negative in terms of the professional accounting bodies role in developing an inclusive view of sustainability, though (as shown by Interviewee 3 below) there was also an acceptance that as these issues were not immediate necessities for practitioners, they had a tendency to filter out stories on these issues.

“You know, you talk about corporate social responsibility, I don’t recall seeing anything from the institute on that [yeah]. It’s all really about the, the background rather than the future [yeah]. Erm, so it would be interesting to see, if the institute is planning to change and do more things like that.” (Interviewee 17)

“[Looking at Institute monthly magazine] If it says social you’d thought, right ok, not that, one day, I might want to look at it. But no, it’s not something that’s important. It’s not something that’s been flagged up as something I should be looking at. [yeah] Because I don’t know what social accounting is.” (Interviewee 3)

They key driving force and leitmotif for the accounting practices was the reactions and views of their clients. Much of the discourse in developing this new concept and potential service and advice was framed in terms of the reactions and motivations of clients:

“Yeah. But I think most of our clients are more worried about making the money and paying the tax and paying us than environmental [yeah], there are sort of, unless there in a very regulated business where sort of environmental licences mean that they have to get that licence otherwise they can’t do that business [yeah] then they’re obviously very keen on things.” (Interviewee 17)

<u>small versus large firm argument (=3):</u>

One strand of discourse in talking to SMPs was the implications for the different size of firms, whether in particular there would be differences in terms of the involvement and impact on SMPs as against for instance the big four, and also (implicitly sometimes) the implications for SMEs and large multi-national corporations.

“But that, that’s an interesting thing is, you’re right. That’s’ from one of the associations.

But the big four are heavily involved in it, but it's kind of like, where your voices fit into it? Well, I'd have thought our voice doesn't fit in to it, or I've not had any, if I had a questionnaire like you produced a questionnaire there from the institute said, oh please fill this in along with your annual declaration about your competence and everything else, you might become more aware of it." (Interviewee 3)

"The bigger companies, the owners are the people sat at home watching TV. The shareholders who see what's happening on the Tele…so therefore like Greg's those down…their shareholders, I don't know if Greg's are private company or what. Their shareholders, but the shareholders read about what's going on in the company in the newspapers and on the TV and therefore they need human rights and labour practices and what not. Because there is a responsibility and reporting requirement on the owners. So the managers can say, yeah right the human rights act, we've got a disability discrimination policy, with got this that and the other. That, it makes sense to them to a certain degree." (Interviewee 1)

"Yeah, isn't it, you see I disagree with this. [With the actual measurement or the whole concept?] The whole concept. Because, you take Investors in People ... Staff reviews are the Emperor's new clothes. Everybody hates doing them, nobody likes having them done. They mean f*** all! [hm] But if you've got Investors In People it's wonderful, but they don't actually look at what is actually happening on the ground." (Interviewee 8)

Another issue was the level of the discourse with many of the SMPs focussed on much more operational and what could be termed 'day to day' issues whilst the discourse around sustainability had a wider remit and potentially one with a different time frame:

"Erm…Not sure really. I think, for me, they can deal with it on a smaller level. Rather than be concerned with the big picture of it which, right now, doesn't affect any of us. But I suppose maybe that have to be, they have to be involved in the bigger picture, so that when things get pushed down to the small company they've been involved from the start and they can hopefully be involved in the process of what gets pushed down to us." (Interviewee 2)

"Erm [pause] Yeah, you know you're talking about [pause] work place practices [Yeah, labour practices] I've got two people who are not connected to me. Most people have family companies, and it's their sons or brothers and so on [yeah yeah] working in the environment. Very few will have [pause] employees beyond that. A few will. But ere,

[pause] [It's just a different kind of issues] Yeah, yeah. It's more [pause] family disagreements and disputes, you're doing more work than I am because I'm back office and I'm front of house. You know [yeah, yeah] It's not, you can't [You've put me off family businesses!][Laugh] [It's like being at home!] Well it is a bit. It can be a bit [yeah] erm. But they're very different issues from having employees who are disconnected from you in that sense." (Interviewee 7)

<u>environmental issues (5):</u>

The discourse on environmental issues was more direct, most interviewees had clear ideas about environmental concerns and also were able to link them quite effectively to examples (see previous coded section on SEA examples). A clear linkage to environmental changes and economic benefits can be sketched out in many areas mainly around recycling, but in terms of changing their operations significantly for the SMP, there is still some way to go, with the view that minor changes to their operations will not 'save the world':

"We have looked into the idea of, we use…erm, recycled paper from…. We're using more digital. We're printing off a lot less. To try and…now it's a financial thing but also and environmental thing. The amount of paper that's used in an accountancy office it's huge! Erm… brought in the toners which again, don't recycle. It had quite an impact. We are conscious…and it's a benefit to us as it saves us money." (Interviewee 1)

"[sigh] That's as an example, are you suggesting that I as an accountant should make my contribution to saving the planet, by reducing my business mileage?" (Interviewee 6)

<u>Cost benefit motivations (6):</u>

Aligned to mainly environmental concerns, a major driving force is the cost benefit motivation – which should be embraced by the accounting community as not only of immediate benefit to the accounting firms, but is a chance to use the traditional accounting skills to develop a new service line – cost benefit analysis of sustainability. Most of the interviewees did grasp onto this quite strongly and therefore there were a number of clearly held views about the importance of financial benefits and incentives:

“That …it was one of the reasons. It wasn’t the main reason. There wasn’t a specific main reason. It was a case of we were looking at how much we were spending on post and stationery was astronomical amount of money.” (Interviewee 1)

“Yeah, I think pound notes will lead a lot of this for smaller companies. You know they’ve not, when you said about the big four. The big four have got spare people who can go off on a random walk so to speak. Most smaller businesses have to stick to the knitting really, can spare the odd few minutes to do something off beat but that’s not their bread and butter really.” (Interviewee 4)

“I can’t see it, I can’t see it. Erm, you know, water usage details, yeah, if it was going to result in lower water bills. They’d be interested.” (Interviewee 7)

“You’ve got to come through people through us [hm]. The only way to do it to hit people is through money. [right, ok]. Through either compulsory making it that they’ve got to do it [right ok], it’s a legal requirement. Or, by attracting them by funding [hm].” (Interviewee 9)

<u>Reporting – GRI or IIRC (7):</u>

A developed area was around the use of reports to express the sustainability credentials of the firms, and also was due to the inclusion in the interview of the GRI reporting format. It has also been seen as a clear area of growth within sustainability, the accepted importance of and growth of reporting sustainability:

“Yeah [laugh] Cos with some clients they have an inherent dislike of paper work. [yeah] Particularly the smaller people, they're tradesman, they're not accountants or administration clerks. Some by the nature of the personality they would be interested.” (Interviewee 10)

“Not. Not. [pause] Certainly you know, I’ve got two employees who are not connected to me so I’m probably bigger in that sense than a lot of my clients...If something like this, it would have to be re-written [Hm] It’s trying to take in too much [hm] There’s too much there, even though that’s on one page it’s very tiny. Nobody would be bothered to read that I think why should I [yeah] Yeah. Erm, it would have to be re-written in less formal language. Some of the language is a bit off, it’s asking for numbers but, emissions of ozone depleting substances by weight [reading from GRI] [laugh] Most people would look at that and say what! [What is it?] [Laugh] I look at it and say what!?

Erm," (Interviewee 7)

"They're basically doing it because they spotted it as a potential product they can sell. That's the only reason. [Another service?] Absolutely. You know you can, [sigh] there's loads of things you can package up and sell as a product. And that's what they are trying to do. They are turning it into a product. Erm, [pause] well that's fine. If there's people daft enough to pay them for that product. [Oh yeah] [laugh] [Well it's the government.] Well that's what I mean. But it's also if you think about it, if it only relates to the larger companies, then the larger companies will be dealt with by the larger firms of accountants. And that's why they're capable of selling it." (Interviewee 8)

<u>Economic issues in relation to sustainability (=8):</u>

This again links the economic issues with the notion of sustainability, and looks at the issues from a wider perspective:

"Because if someone, you take any person erm…whose in business, self-employed, whether they work just for themselves or whether they have fifty people working for them. Their primary requirement, their primary need, is to make sure they can provide for their family. And therefore, given the choice of, at the moment I can make twenty grand doing this I can have this level of carbon issues or whatever and I can do this and it's eco-friendly it's neutral however I don't make any money, they've got to make the choice to earn to make enough money to live because that is the initial meaning." (Interviewee 1)

"And therefore, this with the environmental impact, it's for big firms are doing it. Like they mention in here [taps report] doing it PriceWaterHouse Coopers and KPMG and the leaders because they act from ICI because they have to legally put on a comment about the environmental impact and therefore got shareholders all over the world and the company value in stock markets all over the world. And therefore they're concerned about it because that directly affects them. A painter and decorator who can use one type of paint or another type of paint, one of which is more expensive but is more environmentally friendly, it's not, if it's make a couple of grand a year he probably think about it, and think I'll probably do that, if it's going to get him a different type of work. So if he's going doing work for Greenpeace or Unicef and they want that type of business they act accordingly. But it's not something that automatically, it wouldn't be for an accounting practice, generally speaking. Because, we employ thirty, there's thirty

five in the practice. Our primary concern is making sure that we earn sufficient levels of income and fees, to pay everyone a reasonable wage and provide for the sustainability of the business." (Interviewee 1)

"It's not. It's additional cost. For us to do, for us as accountants to do it a) we do it including fees. In which case it's a bigger burden on us, which will impact our business and therefore affect our ability to employ people blah blah blah. Or it's additional costs on the partners taking money out of their pocket. It's, any red tape above the… is just additional work for either for us it's an additional cost. And for what? Because then the, that's which is an additional cost of the government. Which from a social accounting point of view, is creating the need for higher taxes. I understand it for some businesses, for certain things, but to do it for all businesses is crazy."(Interviewee 1)

"Yeah, so therefore, I know cash accounting [yeah] How Pacioli devised accounting and things like that. And what I should have in an accounting practice, and an accounting standard and things like that, but social accounting, don't know! Whose paying for that?" (Interviewee 3)

"I think, well my view of my clients would be, if there was something in it for them they'd do it. But that something could be, financial or otherwise."(Interviewee 4)

"I think that the difficulty is, and I say this in respect of one of my lads, you have to get up pretty early in the morning to tell him something he doesn't know about his own company. And therefore I think, in a lot of businesses, the easy wins are long gone. You've got to get your hands dirty and dig a bit deeper, you've got to do more than people have done previously. Otherwise your not going to come up with any different results." (Interviewee 4)

"I think also its money driven isn't it? I mean [pause] the more expensive electricity is the more careful you will be with it. I think American petrol is a quarter of our price which is why they don't think anything of driving around fifty miles for a packet of fags and driving a five litre car." (Interviewee 4)

"Well, erm, to the extent, to a degree accountants should be saying to clients you should be getting the cheapest source of gas and electricity [hm]. That's' one of those things, well I toss ideas around on a weekly basis what else could I be doing? Till I collapse in a heap. And yes, that is one thing I should be doing." (Interviewee 6)

Lack of understanding of use (=8):

There were clearly issues in terms of the terminology and the use of these concepts, in particular in line with the accounting community and the role of SMPs. The SMPs were also quite fixed in terms of their own positions, and clearly felt that due to their stage (some were near to retirement), the difficulty in keeping to date with what they currently do, and limited horizons:

“they wouldn’t turn round to us and say now what’s the environmental impact of these things? Because they know we’re not, we’re not the expert on…And in the same way they wouldn’t come to us and say, well, how do you think we should get staff to work?”(Interviewee 1)

“I should read this, because I get accountancy magazine every month. And I do read Accountancy, well it’s now called something else. Economia it’s called [Yeah, I’m sure…] Economia, but to be honest, in my opinion this is all a bit woolly. [Relevant for smaller firms?] No. I don’t think so. What matters to me is [pause] wining new business [yeah] building up a team so that I can make a decent profit out of it.” (Interviewee 15)

“Erm, I don’t, [pause] How well have the institute communicated that, not really, not really.” (Interviewee 17)

“Right, yeah, and you’ve got to picture I’m sixty this year. Is it something I’m going to get involved in the next five years?” (Interviewee 3)

“I’m not, I’m not [laugh] I can see the benefits of it, but is that the right vehicle to produce this aim. I don’t think it is really.” (Interviewee 6)

“Not a lot as far as I’m concerned. Erm, [pause] purely because, erm [long pause] really, there is no slack in the working day [pause] [hm] to look at anything other than what you have to do. [yeah] And [pause] part of the problem has been the government. They have made everything so complicated. In the olden days, which isn’t that long ago, you could give a junior a set of records and they could do a set of draft accounts [pause] and would be fine. Somebody would come along. Now the problem is, even the smallest job now, [pause] has potential massive problems with it.” (Interviewee 8)

Chapter 7

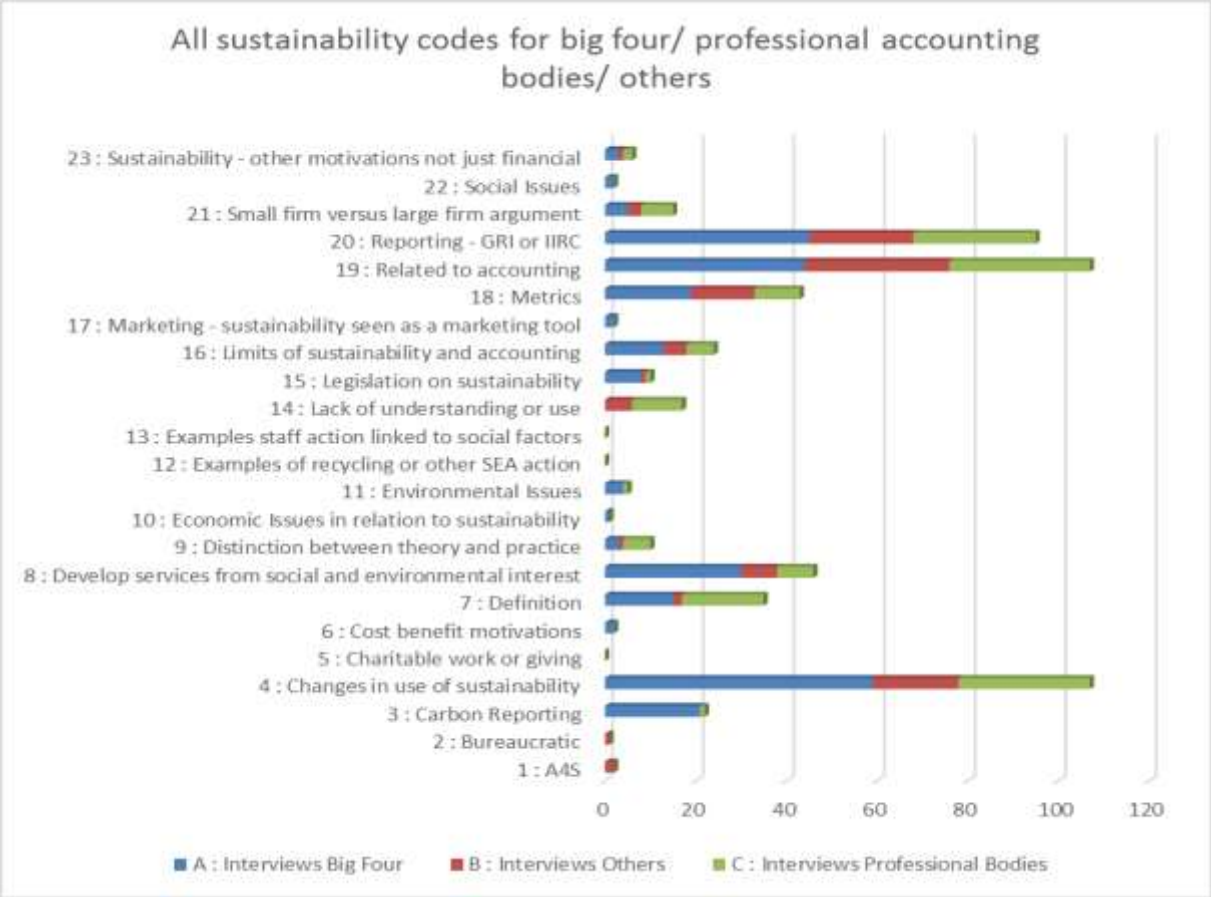
7. Data analysis interviews – big four, professional accounting bodies and others

7.1 In depth analysis of interviews in relation to sustainability– big four accounting firms, professional accounting bodies and others

This section intends to develop the key coded areas around sustainability in line with the interviews carried out (by telephone) of the big four firms, professional accounting bodies and other groups aligned to sustainability and accounting.

The table below provides an overall analysis of the sustainability codes used in analysing the big four, the professional accounting body and other interviews.

Figure vii: Analysis of all sustainability codes from interviews with big four, professional accounting bodies and others.



What this illustrates is the key areas coded to are: changes in the use of sustainability; definition; develop services from environmental interest; lack of understanding or use; limits of sustainability and accounting; metrics; related to accounting; reporting GRI or

IIRC.

In terms of ranking these codes in terms of the number of times coded, the following chart splits them into different groups and in terms of the total frequency of codes.

Table 14: Analysis of top eight interview codes comparing big four, Professional Accounting Bodies (PAB) and others.

Code	**Total frequency code used**	**Big Four - Frequency of code used**	**PAB - Frequency of code used**	**Others – Frequency of code used**
1=.Changes in use of sustainability	107	59	19	29
1=.Related to accounting	107	44	32	31
3.Reporting – GRI or IIRC	95	45	23	27
4.Develop services from environmental interest	46	30	8	8
5.Metrics	43	19	14	10
6.Definition	35	15	2	18
7.Limits of sustainability and accounting	24	13	5	6
8.Lack of understanding	17	0	6	11

Clearly, there are some dominant issues – the first three representing significantly larger discourse (over twice coded results than other groups); changes in use of sustainability; related to accounting and reporting – GRI or IIRC – these account for 65% (309/474) of the coded results of the top 8 categories.

The following section intends to develop further these categories in-line with the interviews, to use some of the interview data to try and explore a thicker description of the categories.

Changes in the use of sustainability (=1)

This is jointly the most coded sustainability category from the big four, professional accounting bodies and other interviewees. It also shows the dominant group in this discourse were the big four firms (55% of coding – 59/107), and so it is essential to develop this category, changes in the use of sustainability, further to in particular explore some of the drivers of the big four firms.

"...look back at reports ten years ago sustainability you will see our reports ten years ago they had pictures of children holding hands running through hay fields with windmills in the background regardless of your industry sector. And now actually sustainability in particular using things like the integrated reporting push, is more around saying, this isn't around good governance and how a company should spend its money on you know socially and ethically responsible things, it's actually saying how do you manage your company in a responsible manner so that it creates value for its shareholders in the long term. And so I think that you know the sort of responses you hear when people are around risk management and opportunity capitalisation then that's just a reflection of err where we have come on that journey. So that people say, hang on a minute if we are using vast amounts of natural resource, and that's where we derive most of our profits, err, and they run out how do we create future cash flows for our investors over the next forty years." (Interviewee 25)

This provides a developed and clear answer as to how the notion of sustainability has changed over the last decade. This is quite a sophisticated and thoughtful answer, which highlights some nuanced thoughts that are not only about the move away from what could be defined as sustainability reporting and public relations activities. This is

deeper, and the movement has also been about changing the idea of what sustainability and business is all about – which is now more about connecting the traditional core tenet of business to make a profit (Friedman, 1970) – including using business terminology such as 'risk' in the discourse, this profit can be added to by running a responsible business and taking care of natural resources – akin to the business case for sustainability (Brown and Fraser, 2006).

"...if we come back and have a conversation in five years time or in ten years time, or both at five and ten years time, and I was to sit here and tell you there is now you know fifty partners and departments a thousand in size sort of thing, erm because fundamentally I don't think our departments should get any bigger than it currently is. [Right okay] err, and my reasoning behind that is because we have got to get the sixteen thousand people in the UK that are employed by XXXX thinking about this, and therefore it needs to be embedded into our pack services, into our transactions services, into our supply chain offering you know through advisory, through how we do our assurance. Therefore all the people that we have in our, in inverted commas, traditional departments need to understand how sustainability is going to affect what they currently offer, and what they currently do, so that they can start to change and retrain and get the skills they need to ensure that that offering is still going to be relevant in the future." (Interviewee 26)

This moves sustainability on from the preserve of an elite in the big four firms, to being incorporated in all service lines and the responsibility of all staff within the business. The big four firms sustainability sections understand that they cannot drive forward this change alone, and the next step is to develop this 'internally' within each service sector within the firm itself. It also means a fundamental change conceptually, from a stand-alone concept, to one which is integral to every service the organisation offers.

This also may illuminate why the big four dominate the discourse on changes in the use of sustainability – if this is closely aligned to service provision (which in this quotation it is) then this view is a train of thought most apposite for the big four firms.

"Erm I also think that companies are going to work much more organically with each other in their sort of eco systems err, whether you get in the next few years sort of social budgeting going on where different businesses will work with each other to work out what they can sell and do a bit like cloud sorting where you try and solve a problem...people, customers NGO's suppliers whatever it is, they are looking to for you

to understand what your role is across that value chain. And it's very different from the current err, reporting regime that we have where under the financial measurement there are very defined legal boundaries about what you report on and how report on it." (Interviewee 26).

This develops on the previous comment about embedding sustainability into each service line inclusive of the involvement of all staff in the organisation, the next step perhaps being the development of joint efforts across organisation boundaries, which significantly changes the business landscape – which quite apart from the significant operational changes this would require, touches on fundamental business issues such as: transparency; accountability; even profitability.

The final point being the constraining nature of the financial reporting system, viewing firms as separate legal entities and this clearly would not sit well with this opening up of 'collaborative working' between organisations. Not only would this be a change in the fundamental operating structure of organisations, but in terms of the reporting nature of organisations this would be a change counter to the current financial reporting system and therefore would be fighting against the orthodoxy of current business reporting and performance management.

Related to accounting (=1)

This is the joint top coded category, though the codes and discourse is more evenly split between the big four, professional accounting bodies and others (split 40%: 31%: 29% - 44: 32: 31 - 107 in total). This represents issues that perhaps transcend service line discourse and is a common issue for all bodies.

The first strand of discourse developed around the views of the main accounting bodies in the development of the sustainability concept.

"Yes I think all the big four err have definitely played a huge part and some of them are specialists in certain areas than others, and some of them more active in different regions of the globe, but I think collectively if you see how many people they employ in their teams to look at the sustainable climate change issue I mean it's, it's impressive...I work with all of them and that's the great thing being accountancy professional body is that you know you do have that option and luxury of being to work with all of them. It could be that one of them does not want to work with the other that's

fine and there is nothing to do with me I can work with all of them. And if you look at my global forum I have members on it you know from you know the big four... the accounting bodies network group it has. [Right] and that's pulled us together as well, the accounting bodies network. Err and we do various things together which is fantastic, and then also IFAC the international group they, you know they have sustainability work stream. That pulls us together as well, and then there is FEE the European network err, and they have a sustainability working group of which I'm a member. (Interviewee 24)

"...we aren't the standard setters, and you know there is a real distinction from an independent perspective of what they do and what we say, we could respond but you know we obviously can't set standards we can just have a view on what we think the impact of standards would be. Probably where the distinction has been err; I think some of our, our associations so the accounting associations have done a reasonable job though in holding that middle ground. They can have that view on what they think without it being the big four pushing their own wagon..." (Interviewee 25)

The first strand of discourse that quite clearly comes out is the 'self-awareness' of the different groups within the accounting community, and how they see their roles. The professional accounting bodies view of the big four contributing significant resources to the development of services in this area, but more than that the development of the concept, but the role the professional accounting body plays in working with all of the groups – marshalling the resources of the big four. Counter to this, the big four acknowledge the importance of the professional accounting bodies and also the regulators in terms of setting standards and directing the emerging discourse.

The development of sustainability as an accounting related service is described as 'changing circumstances' in the following quote:

"...to to my mind err, a lot of the time what we are bringing is something that that to XXXX as a service is normal part of what we do. [Right] What we are doing with sustainability is we are applying it to a new situation, a new a new emerging issue. So I I've talked about conflict minerals you know again being able to help an organisation to have real clarity, visibility about the, their err, footprint and where it is they are operating and what the risks are to them. That's bread and butter to us. What's new is doing it in that set of circumstances." (Interviewee 23)

This is a pragmatic perspective which defines the big four firms as having a service

structure model that can be used in the 'different circumstances' of sustainability. This places much faith in the big four accounting model, which is not exactly the same as a pure accounting organisation perspective – two of the big four interviewees identified themselves as scientists first, and only one of these had since gone through the accountancy qualification process. This highlights the big four model already recruits and develops specialist staff for specialist services.

There is a line of discourse which is more wary of the development of sustainability services and the role of accounting:

“Yes and it's is for me it’s fantastic as a environmentalist background looking at the role of the finance director and how, it's that they will necessarily have to take a broader view and that is indeed some of the narrative requirements now to take a broader view on the err, the material impact of the organisation outside of just the you know the profit and loss statement and you know what other key factors are impacting in the business value.” (Interviewee 27)

“I think the CFO role is changing. Erm I think we are a long way from a universal acceptance of this kind of stuff being part of that risk. Very much, in terms of the accounting profession I think there is a err, severe danger of accountant going back to becoming kind of you know bean counters as it were. Err, and I think increasing number of CFO’s aren’t professional accountants. Err and I, I think unless we show that the qualification does give you these broader skills err, I think we are going to be side-lined.” (Interviewee 29)

This more cautious note develops for the accounting community the perception that the community will need to change to embrace concepts around sustainability and information which will widen the potential remit of accountants, or if they don't embrace these changes, will lead to the side-lining of the professional accountant. It is perhaps clear here that both the big four and professional accounting bodies see their roles as separate but mutually supportive in developing the sustainability concept within the accounting domain. Separating out the big four firms from the more general accounting community, it is unlikely the big four firms would get left behind in terms of the resources they already put into these issues, but the rest of the accounting practitioner community are quite different.

Reporting – GRI or IIRC (3)

This is the third most coded node, with the split in terms of frequency of codes between the big four, professional accounting bodies and others approximately – 50%:25%:25%.

The first discourse line is more a clarification, which helps explain a difference between sustainability reporting and the IIRC:
"Yes the IIRC are very clear in that they are evolution of corporate reporting they are not an evolution of sustainability reporting. There seems to be a lot of confusion and muddleness in the market place err, so that needs to be made a bit clearer. It's an evolution of corporate reporting not sustainability reporting." (Interviewee 24)

This illustrates and shows this interviewees understanding of the problems faced with the different and voluntary reporting systems currently in place – which can have subtle but significant differences in terms of the direction of the work.

The discourse coded in this section provides authoritative comments on their experience with different reporting approaches, and is best summed up in the following quotation:

"... my personal view is that you can't just keep adding more and more indicators and expect to get better reporting. I think that is what we have seen at this issues from the accounting profession out of the US, you know they have lots and lots of boxes to check and doesn't necessarily mean that you have improved your governance or your err, you know ...So what they are saying is the most material aspects they report in this concise thirty two page document everything else that their stakeholders could be interested in will be found on their web under all these different data books and some of that information is used to underpin their integrated reporting so ... I think the other key player that we see as having a one of the largest, if not the largest contributing factor for this will be the the stock exchanges...Eighty percent of their share value being held in intangible assets. And as you are not actually providing some form a third party reliance on those intangible assets then you start to question the relevance of the audit process." (Interviewee 25)

This illustrates a number of issues: the self-awareness that just adding to reports and

creating 'tick box' reports is of limited use; the technological development meaning much of the detail can be held online and summarised reports produced; the different stakeholders who are driving forward the reporting process in particular the stock market and investor community are one of the more powerful bodies; and finally in accounting terms the financial statements already containing significant values for intangible assets that could be further defined and explored in terms of sustainability issues.

A theme noted is that around the global reporting process, and differences in terms of reporting within the national networks of accounting – with a specific focus on the UK:

“UK certainly had never been a rules driven accounting framework country. Err it has always been very much a sort of principles based and therefore being told what you have to report and how much you know a lot of companies didn’t like and therefore didn’t use it because of that...Seeing a bit of a change actually already in the language being used by people where it sort of you can see the time line of sort of CSR before corporate social responsibility, social bit getting a bit difficult so dropping sort of CR responsibly because it’s difficult to measure to the S bit (Interviewee 26)

This is much along the lines of accounting generally within the UK which has been seen as a principles rather than rules based profession, and this had been advocated as having been beneficial for the UK accounting community in terms of the actual development and change of the profession – more flexibility to change; but also in terms of the conceptual placement which is more closely aligned to the developing future models of accounting protocols. This can be seen as a relevant and flexible model for the sustainability reporting process to follow.

The final theme that is to be developed under the reporting code illustrates the specialist nature and knowledge of those interviewed from the big four/ professional accounting bodies/ other:

“well okay if you follow operational control err, and you have included in your scope one scope two emission sources a load of assets that don’t appear anywhere else in your annual report then you need to make that clear. So as long as and you will see in the appendix of the current reporting survey an example of good practice. Err, emissions statement and that has in it a small section which allows companies to explain how the emissions from those assets might be slightly different to the assets on the rest of the [Yes] of the financial statement...And also the links that will happen

through the supply chain, so there is a lot of effort in organisations to be collecting data from key suppliers I mean that's been going on for a number of years but this will only increase it because even though scope free emissions are voluntary you know companies that are going to want to be leaders who are able to do in the same way that they systematically get data from their own operations to get the same level of data from their suppliers. Err; you kind of further collaboration with suppliers is probably going to be a result on this." (Interviewee 27)

This is an important issue from an accounting point of view, illustrating the apparent contradictions of the sustainability reporting to financial reporting information; and the importance to cross reference and explain any variations – a major issue being the 'assets' used to work out emissions not necessarily the assets that would be owned and recorded in the financial statements; also the inclusion of supply chain information in the reports, which have again traditionally not been seen as part of the financial information of the firm – protected by the legal framework of organisation boundaries.

Develop services from environmental interest (4)

Unsurprisingly in terms of developing services this node was dominated by the big four discourse (65%, 30 from 46).

"...we are not going to make money err turning up on our client's doors and saying you need to be seen as green, that's where it's at. Err what we say is you know you need to, need to be responsible in relation to your impact on the environment because it has a negative impact to your brand or to your, you know, your people or to and to your cash flows. And that's the reality." (Interviewee 25)

The driver behind the development of services being the business case (Brown and Fraser, 2006) in terms of appealing to the financial benefits to clients of being more environmental, which is simple to explain and allows the supportive services of the big four firm to be more easily adopted.

In terms of developing the services, there is a national focus and the UK is held as being a thought leader:

"UK is seen as the centre of excellence globally for what we do. So a lot of our thought leadership err a lot of the thinking that is being done the sort of leading edge err, client

proposition that are being developed are coming from the UK. Then being put out into the rest of our network. Err, and what we are tending to find is that we are needing to support both in the sense of time and people and to our other overseas territories and therefore we are seconding and have been seconding people to overseas territories to help with the if you like knowledge building and the skill transference into those other territories, into other key territories."(Interviewee 26)

This highlights the global spread of the big four firms, but this is an important issue in its own right. The need to be aware of emergent issues in different national contexts, and also consequent different service requirements and offers whilst at the same time trying to develop some 'global' expertise and leadership on environmental issues that transcends the national boundaries.

The final thoughts were around the spread of services within the accounting community – inclusive of all of the practitioners. It was not something that emerged from the big four – from others – and highlights the possible opportunities and issues for smaller accounting practices:

"...that can then be shared more broadly that small guys can use. [Yes] I do think there is err, stuff as well that needs tailoring towards that. A lot of the small guys you know they can do some of the low hanging fruit that the big guys have already done around energy efficiency and that kind of thing. They have obviously got less power to start demanding things from their supply chain." (Interviewee 29)

Metrics (5)

A more balanced discourse came from the groups with the frequency weighting: the big four - 44%; the professional accounting bodies – 33%; others – 23%.

The first issue concerns the development of reporting and metrics in line with current systems, and so the external reporting of information for an audience being a priority, rather than perhaps creating measures that can help manage or control the issues:

"and the both the IRC and GRI also are fundamentally coming from an external reporting perspective around what information am I putting into the public domain. I think there is move again here around looking at impact measurement from an internal management perspective starting off with what information do I need to both run with

and understand how my business is running, and on that basis I will then determine what I should report externally put into public domain...companies end up collecting data purely for the purposes of external reporting, and not then using that information to err, run the business or seek to understand how it runs the business. And therefore nothing really fundamentally changes." (Interviewee 26)

This rather bureaucratic view of the reporting measurement process is one with the emphasis on a purely 'externally focussed' reporting system; much like the financial accounting information where external accounts are produced for the investor audience, but in running the firm management accounts have to be produced where there is some overlap but this is very resource intensive.

The inherent problems with sustainability metrics and the reliance on 'qualitative data' is another theme that is developed, and the problems with rigour, consistency and accountability:

"quite large companies choosing to talk err, more qualitatively erm which makes it difficult and I think that's been the problem for sustainability reports to date is that the companies have chosen to provide data and information where it suits them and where they have nice story. But obviously if for example they are the total for the organisation globally has gone up significantly over the last number of years then they may be inclined to err, chose to report that in a different way perhaps talking about any specific parts of the business where they have been able to show a reductions, and I think that's where the information has become less transparent and the stakeholders are therefore struggle to get any meaning out of it." (Interviewee 27)

The final issue noted is partly due to the emergent nature of the measurement process, but at this point in time alternative measurement systems have been allowed to record environmental issues:

"take carbon for example, not everybody calculated their emissions in the same way so actually err, they were actually they were talking about retail isn't err, possible even to compare one supermarket chain to another because they all do it slightly differently." (Interviewee 29)

Definition (6)

This quite distinctly develops from two core sources: the big four and also others – the bodies representing accounting and sustainability, who in this case accounted for over half of the codes.

The interviewees in phase 2 demonstrated understanding of the definitional issues that have developed around sustainability:

“Yes I mean to me yes, you have got, you have got all these different ideas but to me sustainability is the ultimate goal, and how do you achieve that, you achieve it by being responsible. You achieve it by being responsible to your own people, by being responsible to society by being responsible about the environment by being responsible with your other stake holders your suppliers with your customers etcetera etcetera. And if you do achieve all of those things then in the long run you will be a sustainable business.” (Interviewee 23)

In illustrating a more micro level view of the concept of sustainability, this interviewee not only shows they are familiar with the definitions, but conceptually can explore it in context and develop a more relevant model of the concept.

The concepts and different terminology used have been a growing frustration in terms of communicating and simplifying the issues, as is commented on, though perhaps some of this is only looking back on the emergent issues and there is now an opportunity to take stock at this point in time:

“I think sustainability tends to be more favoured right now. And in reality I think it's part of this evolutionary process Chris I think what we, what we are seeing again is, you know terminology move away from historic use of things like triple bottom line, you know ESG which is still very popular with err the investment community, err, corporate responsibility and corporate social responsibility which is still reasonably popular with some and now more sustainability and sustainability reporting,...” (Interviewee 25)

The final theme is around the definitional confusion and encapsulates it in a more positive spin, with the view that whilst there may be different interpretations and takes on the terms, it is the 'destination' that should be key – though defining what this is would be a debatable and contested issue in its own right:

“I don’t think any community has a clear idea err, and when you looking within

community. Like when you look within the investment community or the stock exchange community and the accounting community all of the business community or even the NGO community? [Yes] everyone talks about sustainability, everyone talks about sustainable development everyone has a slightly different interpretation or understanding of it, some people have a common destination but then they have a different journey of how they are going to get there." (Interviewee 24)

Limits of sustainability and accounting (7)

A more evenly balanced discourse, with the discourse frequency split: big four – 54%; professional accounting bodies – 21%; others – 25%.

Linked with the previous discussions around the spreading of information to smaller firms, there are noted issues for smaller organisations:

"the skill the expertise the knowledge often does not sit within the smaller firms, it's fine if you are a FTSE One Hundred you know you have got a department you can employ, you can sort of you can justify somebody doing that. Err, that's not the case clearly for much for smaller businesses. Err, where they are going to have to rely on you know people to help them potentially to do that." (Interviewee 26)

This highlights the difference between the big four firms that have in-house expertise and also resources assigned to understand and develop services in line with the emergent topics, and are if anything thought leaders. The small firms are reliant on external guidance, in the case of the accounting community that is predominantly the professional accounting bodies.

There are issues in terms of creating the data, with information drawn from numerous sources which can create challenges as to the rigour of the data used:

"It's quite laborious and is also therefore a bit error prone I don't see that changing any time soon because you now if you have got an organisation with eight under sites globally err; they are not all going to be wired up to kind of sub and automatic metering. Err, but say you are going to have to have individuals in those sites getting the energy use data either from energy companies or from you know bills or or from some other means and still estimates will probably be used." (Interviewee 27)

There are also issues in terms of the interpretation of the reports created, the

complexity of the data, and perhaps also the inconsistency in terms of its production making it difficult for any non-specialists such as investors to make sense of the data:

“greenhouse gas data or information makes it into an annual reports its not consistent and and it's very hard for stakeholders to look at one set of information and compare it and so part of the carbon reporting survey was picking out that quite a, I can’t remember the stat but quite significant number of companies don’t actually give quantitative information a lot of them will just talk qualitatively about.” (Interviewee 26)

Lack of understanding or use (8)

This is the final coded category developed – it ranks as the eighth in terms of total frequency, and is interesting as this has no coded data from the big four, but is split professional accounting bodies – 35%; others – 65%.

The problem with the contested understanding of terms and different methodologies used to measure and report environmental emissions was again noted:

“The problem again is a lack of consistency and the CFOs we have a meeting with some of our CFO’s in June and they were surprisingly candid around actually recognising that lots of their sustainability reports are essentially, these are my words by the way, not theirs. [Yes yes no] the spin and the the fact that they recognise that not everyone is, take carbon for example, not everybody calculated their emissions in the same way.” (Interviewee 29)

This has been developed slightly to include the issues around 'spin' and the use of the data to create value adding information that perhaps can be used to tell a good story about the organisation.

The sustainability concept has developed such that one way of attempting to present this issue currently is to align it with core accounting terms and try and establish linkages which can more easily be accepted and bring this concept in line with the accounting process:

“you can talk about developments in annual and corporate reporting you can talk about changed to assurance. And what to verify, you can talk about assets and liabilities, you can talk about you know you can talk about that stuff and basically now that’s my

starting point, and then I try and connect to sustainability issues whether it's water climate change sustainability whatever it is I then use the accounting term as the hook and then go in to the, I get to the environment bit." (Interviewee 24)

The penultimate view in this section is the notion that for change to more fully be accepted and implements within the profession it will take a generational change and some time to be established:

"Well it think it's I think partly it's going to be generational and it just will take time, to think you will see … [inaudible] reaching management positions soon and beginning to say hold on you know, why why is our entire value chain pegged to this resource that we absolutely know is running out you know..."(Interviewee 21)

A final thought is that in looking at these categories separately many of the issues crossed several boundaries and were coded up into the different boundaries – so most of these comments could have been viewed in more than one coding. In this analysis the duplication of the same quotation but also to a lesser extent the same issues has been minimised for each of the categories, and so starting with the most frequently coded nodes, the most common themes have been developed in the above analysis.

Chapter 8

8 Data analysis – comparative interview analysis

Interview data analysis – comparative analysis of SMP and big four/professional accounting bodies and others

8.1 Introductory comparative analysis

So what are the key comments and findings from an analysis of the interviews of a sufficiency sample of accountants? The following comments are intended to try and summarise and draw together some of the observations on the SMP interviews, big four interviews, professional accounting body and other interviews. The SMP interviews are important as they predominantly are the only views of SMPs; other options such as web-sites, which provide considerable material in relation to the big four and professional accounting bodies, provide scant information in relation to SMPs perceptions and views of sustainability, and mainly are used to identify the firms and services offered with no discourse on sustainability on the web-sites of SMPs. The intention of this section is not just to paraphrase the previously drawn out points, but to try and extract from these some more thematic issues. This section is to explore the discourse separately but also in contrast between the different groups. A thicker more conceptually directed discourse will be developed in the discussion chapter, where comparative analysis with the web-site data set will also add to this discourse.

The overall comparison of the coded areas between the two separated interview groups is a useful starting point. The following table highlights comparatively the key coded categories for each interview grouping:

Table 15: Comparative analysis of top eight interview codes between SMP and big four/Professional Accounting Bodies (PAB)/ other groupings.

Coded Categories	**SMP Interviews – Order (coding frequency)**	**Big four/ PAB/ other interviews – Order (coding frequency)**
social Issues	1 (45)	
changes in use of sustainability		“=1” (107)
examples of recycling or other SEA actions	2 (31)	
related to accounting		“=1” (107)
definition	**“=3” (29)**	**6 (35)**
reporting – GRI and IIRC	**7 (21)**	**3 (95)**
small firm versus large firm argument	“=3” (29)	
develop services from environmental interest		4 (46)
environmental issues	5 (27)	
Metrics		5 (43)
cost benefit motivations	6 (23)	
limits of sustainability and accounting		7 (24)
economic issues in relation to sustainability	“=8” (20)	
lack of understanding of use	**“=8” (20)**	**8 (17)**

Note: In the table the use of **bold** is to outline the codes which are jointly used by both the SMPs and big four and others.

The first point to note is the divergence in terms of the issues developed as shown by the codes in the two groups (SMPs and big four/professional accounting bodies and others) – of the eight codes used (nine in the case of SMPs as there is a joint eighth most frequently coded issue) there are only three that are in the top eight most frequently coded by both groups, these are (shown in bold in the above table): definition – SMP =3, big four 6; reporting – GRI and IIRC – SMP 7, big four 3; lack of understanding of use – SMP =8, big four 8.

8.2 – Comparative interview analysis – differences and commonalities

A useful starting point is therefore to analyse the emergent issues from these three 'jointly' frequently coded categories to see if there are convergent or divergent issues and views that emerge, this next discussion therefore draws on these three sections from both of the interview groups.

In terms of the 'definition' discourse, this tends to show the SMPs as still trying to define and interpret the use of sustainability and the limited way in which the institutes seem to emphasise the importance of these issues. A major driving force in this discourse is the 'client view' which is a dominating issue – if it is believed that this is not what clients want and or would understand then it is not something SMPs would be keen to develop further in understanding or in a service form.

The big four and professional accounting body and others in the 'definition discourse' show a much more nuanced understanding of the terminology inclusive of a discussion on CSR versus CR, articulating the belief the term sustainability is perhaps the dominant term at the moment, and also developing a pragmatic micro level discourse on how sustainability can be viewed in terms of organisations (Interviewee 23 discusses responsibility in line with people, society, environment and stakeholders).

The views of SMPs in relation to reporting is quite negative, with the belief that this is quite an onerous and bureaucratic process for SMEs and it is also stated that it's one that has been developed by larger firms to provide extra services. The discourse from the big four and professional accounting bodies and others is more informed, there are critiques of the current reporting process that it cannot develop along the lines of just

adding more 'tick boxes' (Interviewee 25). There is also a discourse that contrasts the sustainability reporting process with the financial reporting process – develops issues around the role of and values of intangible assets and there use and value in the different statements; different values of assets used in terms of those under control being used to work out carbon values, whilst the financial statements only included legally owned assets (Interviewee 27). This discourse can be seen as a challenge to fundamental accounting tenets in developing sustainable information.

In looking at the comparative discourse on lack of understanding, the SMPs did largely demonstrate limited communication of issues around and the importance of sustainability within the accounting context. There were also particular issues around interpreting social issues, and some did baulk at the required effort to add this new knowledge to their skill set – due to age. This was replicated by the big four and professional accounting bodies, who did believe that a generational change would be required for the concepts of sustainability to be fully integrated in the accounting community. The discourse has developed to the use of and inclusion of accounting terminology in sustainability discourse (Interviewee 24).

Rather than just re-iterating the findings of the rest of the discussed issues in line with the codes, this section now intends to extract some of the key themes that emerged in the discourse, where appropriate to locate them within the different interview groups and also highlight where those issues emerged within the other grouped interviews, perhaps under a different discourse that may have been coded differently.

8.3 Emergent themes from the sustainability discourse

The first section involves themes that emerged from the sustainability discourse:

Lack of connection with professions – it is quite clear that most SMPs have a cursory relationship with the professional bodies, one which is one way – the professional bodies requesting annual CPD declarations and either coming and visiting/inspecting the firms, and all information – magazines/web-sites, is a way for the professional accounting bodies to provide information to the firms in a communication or marketing view. This is very much more a 'push' strategy, the information provided to the members without the requests for this information and also without a two way discourse being developed.

Services outside of normal accounting activities – one emergent issue was that around services provided which are outside of the normal accounting services – and could often be *pro bono*. These included services for distant relatives finding out about compensation claims (Interviewee 6); or work supporting not for profit groups in employment tribunals (Interviewee 9). More of the interviewees provided service and support to their local community which they saw themselves as being closely aligned to and working within, which they also replicated in terms of discourse on clients whom also supported the local community (Interviewee 7).

Terminology – sustainability has similarities with accounting in terms of its reliance on 'discourse within the profession', this is not everyday language but terms used to describe specific issues within the domain. Accountants have been through a socialisation in becoming accountants, but accountants in the SMP arena perceive themselves as being time poor in terms of engaging with this new language, they don't want to and don't see the need to embrace and understand the concepts and how these relate to themselves and also to their clients and the services they offer. In a highly regulated service they are uncomfortable with new issues which are more flexible and not as regimented in terms of their meaning and or understanding.

Generational change – adding to the lack of changes in terms of an accountants' terminology and skills, the predominant time when the socialisation of accountants occurs is during their training to become accountants. The views held when you qualified as an accountant can then often be seen as holding sway for the next generation and it is difficult in this time period to change the stance of established accountants. The SMPs interviewed could be defined as established accountants, who qualified in most cases 20 years plus ago – from the early 1990s and before. At this time, sustainability was a concept which was just emerging, and was not part of the examination syllabi of the professional accounting bodies.

Environmental focus – partly due to the movement in terms of the increased metrics SMPs seem much happier in dealing with environmental issues, which can be ascribed to two main reasons: the pressure on individuals to become more environmental has had an effect on all households, with for example council policy for the need to recycle at home and waste disposal, and these have had a consequent effect on the understanding and acceptance of some of these issues in a work environment; the measurability of issues such as carbon have made this a more acceptable issue in relation to accounting.

Size – the size of SMPs has demonstrated closer local ties within the community and a more supportive environment especially when taking into account family firms, but the downside has been with the small number of staff there is often (claimed) limited time to be involved in these developments and also they have limited influence within the community itself. To add to this, much of what has been produced (such as the GRI) is felt to be directed towards the bigger firms and not appropriate or usable by SMEs. This difference is acknowledged in the big four interview discourse, where more external support is noted as a way forward and the lack of pressure from investors another potential issue (interviewee 26).

Driven by client focus – SMPs are driven by client services, and so nothing is considered if it does not enhance the service offered to clients, and also that which clients support and are happy with. All SMPs operate in a competitive market, the services offered are often seem as compulsory and 'support services', and so often the only way to establish a client base is through relationship marketing – making sure existing customers are happy and building relationships with them. The development of technology has been seen as an opportunity (flexible contact; easier to leave accounts in say drop box) but also as a threat in terms of the constant need for action and contact by clients and the speeding up of all processes. This close client focus means nothing is considered unless it impacts on this relationship positively. It is clearly in the SMP arena very uncertain as to how sustainability services could be offered under the banner of accounting, and or even leadership by accountants in this arena is seen as being unlikely.

Short-termism – SMPs are interested in short term operational issues and therefore when more long term perspectives are attempted to be taken into account this can be uncomfortable and also mean that the message doesn't get through as the wide nature of the issues discussed would not be grasped and would have needed to be broken down into smaller more defined issues. Again, this also has issues and perhaps can be seen as a deflection from the focus on the services offered to clients. Accountants are also not prone to reflection and trying to predict future trends, with their perceptions of themselves as being much more mired in the 'here and now' and almost certainly not involved in conceptual development in any meaningful sense.

Family firms – issues around contact with, and in many cases the creation of accounting firms which were *de facto*, 'family firms'. These are firms which often did have family members, but could be developed to include firms with only a small number

of staff with very close ties to one another, operating with a much higher social investment in each other and the firm, separation between the individual and the firm being narrow. This was also illustrated by a stream of discourse around 'exit' strategies for the firms, which can be an issue in particular for smaller firms with sometimes there being only one partner, this was a clear issue, and counter to many questions the long term implication and plans had been worked out – such as alternates and retirement plans and the mitigation of impact on staff and also clients.

8.4 Emergent themes from the interview comparative analysis

The next section develops some of the emergent themes from the big four, professional accounting body and other interview discourse:

Positioned to develop in-line with all services – the big four and professional accounting bodies have developed the concept of and services in line with sustainability – for most of their clients this is not seen as a new or irrelevant concept. They position themselves in a situation that sustainability has to be seen in the future as an integrated service amongst all of their other service lines – and therefore more guidance and support to existing staff needs to be given to develop this effectively.

Standard setters and resources – there are clear distinctions between the standard setters (inclusive of the professional accounting bodies but more governmental agencies) and the big four and the significant resources they can put into the issues and develop new service lines.

Thought leadership – this is accepted as an aim and allows credibility to be gained which helps to conserve and develop the services that can be offered and the positioning of the firms.

Competition – the big four are highly competitive and commercial and whilst the professional accounting bodies were more sanguine about working with anyone (Interviewee 24) within the accounting community, it is clear in the discourse (confirmed in the web-site analysis) that the big four firms work alone and do not collaborate unless that is within a framework such as Accounting for Sustainability or the International Integrated Reporting Committee – where generally all four of the big four will have representatives. This commercial competition could be a limiting factor in the development of sustainability within the accounting community as the large resources

of the big four firms are not harnessed synergistically.

Developing role of the accountant – framed particularly in terms of the chief finance officer (perhaps even being re-framed as the chief information officer) the role of accountants is changing to deal with wider issues than just the financial accounts, and will cover more information – which still can be viewed in accounting terms: measurement (figures); robustness (assurance); risk.

Technology – as a driver of change, the inclusion of more data to create for example robust carbon measures, this will be aided in the long run by the use of technology. In the short term there are issues in terms of the reliability of data culled from a number of sources where the multiple reporting methodologies also may cause issues in terms of comparability and basic understanding of the data created.

Fundamental accounting tenets – the development of some of the sustainability information – including for example the focus on intangible assets, and in carbon reporting the inclusion of assets 'under control' rather than owned, causes a break from the financial statement information, but as well does introduce questions around the accounting approach and fundamental underpinning concepts.

Business case – the main driving force behind the development of sustainability services is the business case, combined with the move towards framing sustainability under accounting terminology this is an inclusive approach which is aimed at moving forward the services offered and also tying them to existing services offered.

External versus internal focus – much of the reporting process is around external reporting – financial statements as an example for owners/investors. It would be likely that the development of sustainability reporting will be along the same lines and provide external information. This limits the use of this internally to perhaps measure, act and change the way the organisation operates. Just as with management accounting, this could result in extra resources required to develop sustainability information for 'decision making' within the firm. If prior to this stage a more connected process can be developed this would reduce the pressure on resources and be a more useful output for a wider audience.

8.5 Summary comments

The following summary comments are the main findings which have been replicated a number of times within the discourse. This therefore provides a pattern of similarities that occurs over the interviews with SMPs and the big four and other bodies. This is one approach to making sense of the interviews, but it is also important to note the dissensus as well as having established the consensus of views. The following brief comments relate to some discourse providing relief against the overriding 'group views' and also perhaps raising questions that could too easily be 'taken for granted' and not explored in more depth.

Accountants were portrayed in episodes as not good communicators either they presented themselves as not good at discourse (Interviewee 6) or the accounting community was stated to be poor at communicating/social skills (Interviewee 9). The role of accounting is centrally one of communication and when this is portrayed as a technical activity there is the opportunity to distance the socialisation and discourse skills of accountants (Tinker, 1985).

Whilst it has been asserted that SMPs were not good at long term perspectives, and were slow at embracing new terminology – such as sustainability, they have been quick to embrace new technology in creating information and also allowing access to information and themselves (Cloud accounting; twitter).

Accounting is often portrayed as a 'staid environment', with a constancy and quickly falling back on technical communication. Accounting has to be viewed as in a state of continuous change, but it is how this change is shaped, the new concepts and terms that are incorporated into this domain of control, and the implication and impact on the practitioners that is of central interest in this study.

The accounting community is most clearly not one unified homogeneous group, even when looking at data within one group – such as the big four, the interview data (and in this case web-site data), this clearly shows that these are very much individualised and that bringing together the organisations into one group is a simplification. This is regrettable, but to allow some sense to be made is an acceptable approach in moving the debate forward. What is more of an issue is when the more powerful groups such as the big four and professional accounting bodies views are presented as representing the accounting community as a whole. A more pluralistic approach is central to this research project.

Chapter 9

9 Data analysis - web site analysis

9.1 – Web-site background analysis inclusive of written and visual data

This section of primary data introduced in this work is around the web-site presence of organisations in this research project. The initial driver for the inclusion in this research is to allow a comparative analysis of the interview discourse, in particular in relation to the individuals and the respective organisations they represent. The focus is to explore how they define sustainability and how then to relate this to their discourse on the subject. The interviewees can be defined into clear groups of those chosen as representative of accountants generally, without any special interest in sustainability, and those with specific roles and responsibilities around sustainability and accounting. The first group covers the first phase of interviews, whilst those with specialist sustainability interest were interviewees in phase 2. In reviewing web-sites the majority of those in phase 1 will be reviewed in the sense of how they portray themselves and accounting and any general patterns and issues of interest in particular if they do have any comments and or discourse on issues around sustainability. The second phase of interviewees' web-sites will be explored in a general representation of accounting firms, but can also be explored in terms of how they link themselves to sustainability as well. In one sense, both aspects of this analysis are driven by a data triangulation objective, to try and reflect back and tease out any consensus/dissensus between the discourse and web-site presence.

The first thing to acknowledge in exploring the web-sites is the acceptance that they are created in the whole not by the accountants themselves, but specialist web-site designers and creators. This does add a layer of distance from the sole views of the accountants, but if it is accepted that – bar basic generic web-sites with limited specific data on the firms, most of the web-sites in detail and content have been shaped by the accountants. As an illustrative example, for many of the SMPs specific formatted web-sites may have been created, which may even include standard images. It is accepting that whilst these may not have been images the accountants created and or asked to be used, they will have agreed them as being appropriate in representing their views and as being representative of the firm. It is likely that the inclusion of images and text on the web-sites is controlled by all firms and there will be a review process before

anything is allowed to be incorporated into the firm's web-site. This risk management process will mean that in most instances the texts on the web-sites must have been approved and through a number of channels before finally being processed onto the web-site. What this means is that these discourses can therefore be accepted as providing a more clearly crafted version of the firms' views.

9.2 Data analysis – web-sites - SMPs

In developing the data around the organisations the first issue is that most of the organisations interviewed will have some form of web-presence – inclusive of the smaller firms. The following table details the web-site information for the organisations – to retain confidentiality of the organisations – the specific details of the firms have been omitted. In the first instance, the web-sites have been linked to the interviewee but also the particular accounting category within this research is also commented on.

Table 16: Details of SMP interviewee organisation web-site style and content.

Interviewee	**Accounting Category**	**Main Web-site**	**Sustainability Services**	**Comment**
Phase 1				
Interviewee 1	SMP	Yes	No	Visually – use large professional body badge, two standard pictures – people working round a table – click for free consultation, handshake - free quote. Tab to right has services in. Tabs at top include biographical details of team.
Interviewee 2	SMP	Yes	No	Visually – large image of copse of trees; followed by listed services; written information on the firm; testimonial prominence on main web page.
Interviewee 3	SMP	Yes	No	Visually – basic contact details – on AccountantsGuide.co.uk – deep blue,

				no images apart from map
Interviewee 4	SMP	No	Na	No web presence
Interviewee 5	SMP	Yes	No	Visually – Banner at top – firms name, with image of people working together on laptop; No biographical details
Interviewee 6	SMP	No	Na	No web presence
Interviewee 7	SMP	Yes	No	Visually – banner with name and co formation date (1872) plus picture of business woman; brief written comment on the firm; tab images to click for service; tabs on left includes practice profile; services, 'meet the team'
Interviewee 8	SMP	Yes	No	Visually – banner with firms name; tabs at top include – who we are; our services; testimonials. Brief written statement on firm (est. 1956) and picture of smiling partner with biographical details; list service offered.
Interviewee 9	SMP	Yes	No	Visually – basic contact details – on AccountantsGuide.co.uk – deep blue, no images apart from map. Note: Is a complaint about this accountant shown on the web-site.
Interviewee 10	SMP	Yes	No	Visually – use of water and cherries with tag line – “a fresh look at accounting”; four tabs at top – home; about us; our services and contact us. Tabs on left include: your business, your money; tax info.
Interviewee 11	SMP	Yes	No	Firm name banner and link to ICAEW.

				Main visual image blurred person writing accounting terms in air. Locate in Lancashire as 'a young and dynamic firm…' Brief section on services and then background on 'sole trader' – 'Headed up by…'
Interviewee 12	SMP	No	Na	No web-site presence
Interviewee 13	MTF	Yes	No	This has the firm's name, tabs across the top providing links including: questions, services, offices, resources. Have a main picture (changing) with reports; apps; video downloads - around four issues: growing a business; ipad magazine; paying too much tax? What our clients say. Under thirteen services offered, have not for profit services – mainly directed at charitable not for profit organisations.
Interviewee 14	SMP	Yes	No	Banner has firm name and contact tabs. Main picture is 6 rotating picture issues: financial planning; the budget; butterfly ball 2014; corporate finance; putting something back and your chance to save. Further down three boxes – M&S TV (image microphone); events (image meeting); news (image newspaper). No sustainability services shown in eleven services offered.

Interviewee 15	SMP	Yes	No	Banner with name. Large central image – countryside and church nestled in trees. Brief overview of services offered and a few lines on the firm.
Interviewee 16	MTF	Yes	Yes	Banner with firms name and then tabs including for – sectors; services; contacts and locations; press. Main banner has image tied to issue (six) scroll through options: personal tax year end; alternative dispute resolution; exceptional client service; effectively manage tax affairs; management consulting – all linked to firm. Tabs (five) linked to most popular – year-end tax planning; tax services; PCPI; advisory services; career opportunities. Food and drink report. Final section – press releases; news; talk shop 'X' opinions. Have three service strands – advisory, audit and accountancy and tax – under advisory have fifteen services including sustainability.
Interviewee 17	SMP	Yes	no	First banner firms name and contact tabs. Banner - 'Expert accounting and tax advice delivered locally image is two

				smiling ‘professionals’ Split into four horizontal segments: chartered accountants (image professional person); corporate finance (image smiling ‘professional’); wealth management (two people working together); technology and support (smiling person with headset on) Bottom section concerns latest news and contact details.
Interviewee 18	SMP	Yes	No	Firms name at top – main image is rotating between image of the partners/employees in office, and one of two partners (founding partner and son). Tabs at the top – first ‘our people’ then services, newsletter, tax returns. Further down – section (1/3) listing services (click for details), and then (2/3) developed comments on the firms development.
Interviewee 19	MTF	Yes	yes	Banner – name – ‘a leading national provider of accounting and business services’. Tabs – about them, sectors, services, publications. Further down, half on left four revolving images/issues – changes to audit (blurred image people in meeting); fast track to success (two competition cyclists); greater expectations – pensions conference (image of Earth). Next section comments – what’s new,

				what we can do for you. Of the fourteen services offered they offer 'social impact' service.
Interviewee 20	MTF	no*	Na	Na

Note: * This firm's web-site has been removed since the interview took place in 2010 this firm has been taken over.

In summary, all of the firms had web-sites with four exceptions in phase 1 of the interviewees: two had no web-site presence at all (Interviewees 4 and 6); one had some basic details on their professional body web-site and so no specific web-site (interviewee 11); one had been taken over by another firm and their web-site presence removed (Interviewee 20).

Of the remaining web-sites linked to Phase 1 of the interviews, a separation can be made between those web-sites created around some basic web-site framework which accounts for the vast majority of the web-sites – around thirteen, with three web-sites which are the more developed web-presences of mid-tier firms (Interviewees 13, 16 and 19). In exploring the thirteen 'formulaic' web-sites, there are two web-sites (Interviewees 3 and 9) which are little more than basic sketches of a firms details to allow them to appear on an Accountantsguide.co.uk web-site.

The majority of the SMP sites excluding the two with basic sketched details previously mentioned (eleven in total) have a number of commonalities which could be argued indicate the formulaic nature of the web-sites developed: the first is a clear 'listed' range of services offered; the firms are also 'localised' with the use of specific Towns/Cities of origin, or the use of North West region to indicate the affiliation with the area, and perhaps implied access rights and creation of local accountants for local firms; this concept is further developed with ten of the eleven more developed web-sites having partner and staff biographical details (the only exception is Interviewee 5); this links to the use of time to indicate security, stability with this professional service – this includes the firm creation dates (from 1872 in one case), to details on the current partners chronological experience including owning/setting up of the firms; many of the firms were also set up by the current partners – five of the thirteen SMPs with developed web-sites are firms which are owner set up SMPs (Interviewees 5, 9, 11, 15 and 18).

Anchoring details in time lines in terms of both the firms and the partners/staff is frequently used and can be inferred as a way of demonstrating experience, competence and stability which are presented as important skill sets for professional accountants and the services they are offering.

9.3 Data analysis – web-sites – visual discourse - SMPs

An important part of the web-site analysis is the visual representation on the web-sites. Whilst a specific web-site visual analysis is commented on in the above table, the following comments summarise the imagery used.

The phase 1 interviewee web-site home pages were examined and all visual images recorded in the following table.

The vast majority of the visual imagery is 'representative' (see Chapter 4 - Two dimensional visual data: photography and beyond by Emmison, Smith and Mayall, 2012, for a developed view on signifiers and the ethnography of the visual), accepting that the 'professional images' (picture of people in suits with ties), signifiers (handshakes, piles of money, clip art), images of meetings, these account for nearly 58% of the total images used. It is valuable to look at these groupings separately and also together. The use of images can be seen as a way of enhancing the image of the accountant and presenting a narrative discourse on the kinds of people who provide this kind of service and implicit in this the skills that can be expected which can be encapsulated under the term of 'professional'.

Considering the reliance on the localising and personal element of the service offered, on the initial home web-site the focus is on reinforcing the role and image of accounting. It is important to note that whilst it is a little counter intuitive that there is limited imagery involving staff and or office locations (just over 14% of total images), the general approach is that this information and the pictures are often provided but these are by clicking on tabs from the initial home page.

Analysis is often as much about what can be seen and commented on as much as what has not been included and so the first discussion is around the omission of sustainability within the web-sites of the accounting firms. Nearly all of the accounting firms - in this sample of the nineteen still extant firms – thirteen (68%) now have their own individualised web-site presence which often has firm and individual biographical

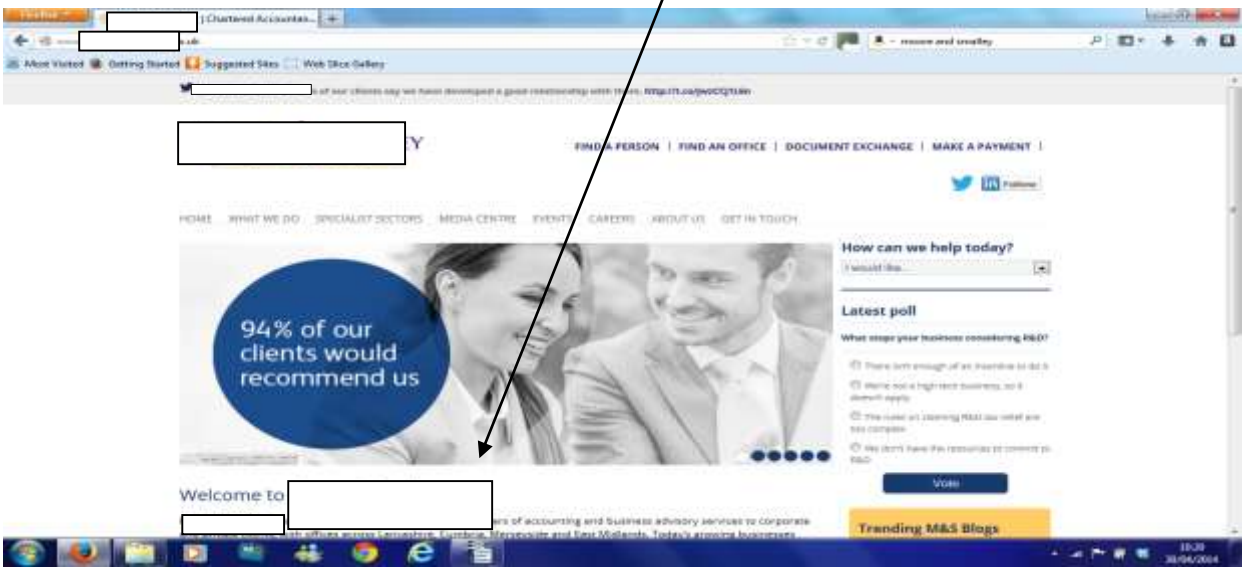
details on the site. There are a few of the smaller accounting firms whose web-site presence involves their bare details inserted onto business presence web-sites such as accoutancyguide.co.uk (two). These have few details apart from contact details – address and telephone numbers. The majority (thirteen) have developed a more individualised web-site presence which incorporates the services they offer, current news stories and also there are commonly biographical details on staff and the history of the firm – though these are often not on the home page sites. None of the smaller firms mention any contact, interest and or services in connection with sustainability and or CSR services.

In total there are two firms within the first phase who have identified sustainability services (or related terminology) as those which they provide and can help with. These are both national mid-tier firms. Only one of these specifically discusses sustainability services, the other uses the terminology of 'social impact' services.

To help illustrate the visual categorisation of SMP web-sites – a screen shot of a SMP web-site is shown below which is linked to the specific visual categories.

Figure viii. Screen shot of SMP web-site.

This image would be categorised as a 'professional' image (see pp. 204-5).



Note: The web-site screen shot is of an illustrative SMP which is public information and may or may not be included in the analysis – but is used to provide an illustrative example of the analysis of the visual data.

The next section explores in a similar manner to the previous section the web-site presence of the big four firms and also the accounting professional bodies and other

(sustainability and accounting) linked bodies.

9.4 Data analysis – web-sites – big four/ professional accounting bodies/ others

The next table summarises the web-site findings which will be briefly reviewed in the succeeding section.

Table 17: Details of big four/ professional accounting bodies/ others web-site style and content.

Interviewee	Accounting Category	Comment
Phase 2		
Interviewee 21	APB	Main web-site has banner with title, followed by tabs which seem to be in two directions: contacts - study with us; students; members; and offers – events; innovation; professionalism. Main banner in the middle – defining business skills, defining better business – about updated 2015 syllabus. Comments 'about X'; then about X (International linkage with American CPA). Reliant on text – 5 thumbnail images.
Interviewee 22	APB	Simple clean web-site, Banner with acronym in – tabs: about us; press and publications; links. Core aim and bodies commented on – as well as a prominent use of five accounting body logos - rotating. Image – bottom half web-site, standard of groups of professionals at work.
Interviewee 23	Big 4	Top line – acronym/name – UK, tabs – about, industries, services, research, careers, media alumni. Image of a bridge being built in a green location – titled the

		digital crossroads. Services, industries, careers and UK locations. Images linked to four. Audit committee and global automotive surveys 2014 – with images.
Interviewee 24	APB	Top banner has acronym and also advert by training organisation. Tabs – links about body, opportunities for students, employers, learning providers, members and students. Main image – large image of young future 'professional' with heading 'Finance Professional'. Clear links study with us, X for students, X for members. Final section, benefits of membership and current discussion – words.
Interviewee 25	Big 4	Acronym – with tag line Tabs – insights, industries, services and careers Main band – three revolving images –Chief Information Officer (CIOs) born to be digital (image fingerprint); rising wealth in rapid growth market (image wavy bridge); forces redefining banking – (image sunset) News and views – issues including – IPO (Initial Public Offering) market; women leaders; mentoring. Also automotive business future; family businesses; M&A trends in Mexico Bottom – contact us, our locations and careers Most popular
Interviewee 26	Big 4	Top line – name/acronym – United Kingdom. Tab line next – industries, issues, services, publications,

		who we are careers and media centre. Image – people walking in square – linked to research on X. Large blocks of colour – linked to own research – one on total tax contribution, other on forensic accounting. To the right – image from high rise business block, innovation strategy. Bottom – follow us on – news, blogs and twitter.
Interviewee 27	Big 4	Name at top – tabs – services, industries insights, research. Big colourful moving image 7 images: head and workings – inspiring disruption (tech trends) birds in flight – consumer products M&A activity; gear stick – industry shifts; landscape – adapting to change; football match – football money league; flowers – consumer trends; DNA sequence – TNT predictions News in focus, insights, industries services explore
Interviewee 28	Other	Name at top of page and acronym. Line of tabs – about; framework; pilot programme; events, news, blog, resources. Main image of smiling director with quote “Capitalism needs financial stability and sustainability to succeed...” Below the picture is content: on programme, pilot programme and future shape. To the right are resources - shown as reports: framework; pilot programme; participate; database.
Interviewee 29	Other	Top line – badged with patron’s logo. Defined name of the project Tabs allow access groups – CFOs, accounting community,

		investors, sustainable economy, integrated thinking, news stories. Image of patron with comments from. Sections underneath: what we do; who we work with; events; latest resources

APB – Accounting Professional Body

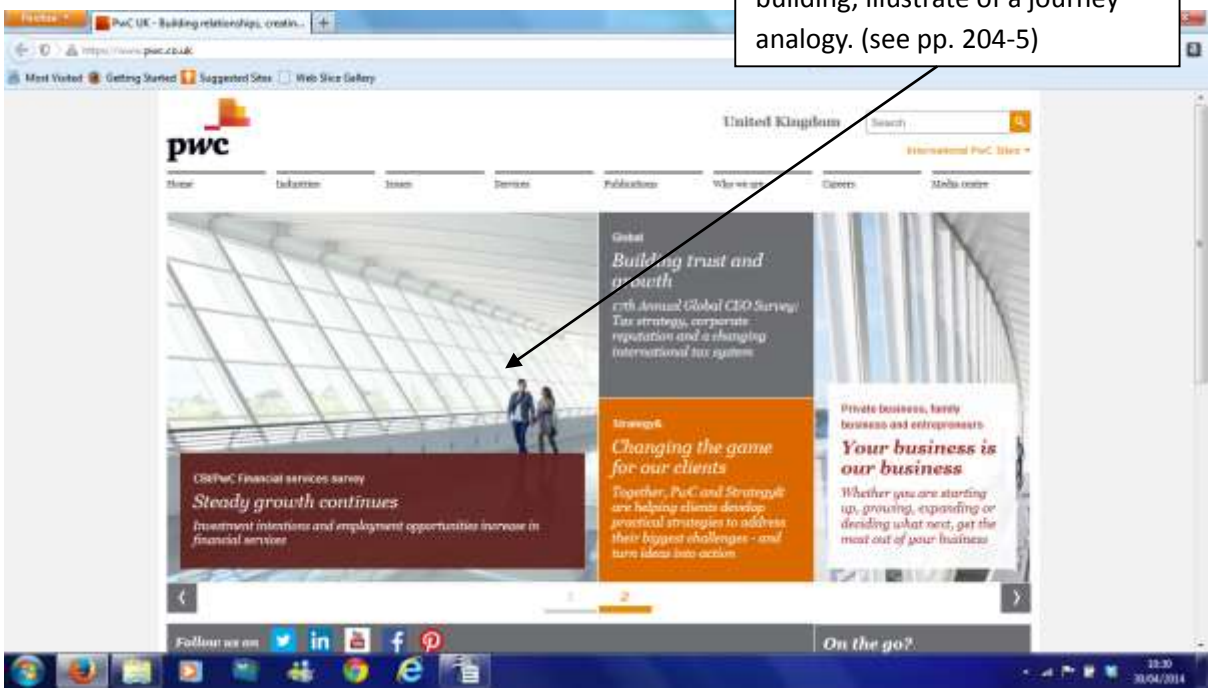
9.5 Data analysis – web-sites - summary

In summarising the findings of the analysis of the main web-sites of the Phase 2 interviewees a number of comments can be drawn: there are distinct differences between the groupings, though intra-group there are quite significant similarities in the structures used – to illustrate this, the tabs for further data from the big four always include the headings: services, industries, insights/research and then careers. The bodies can be shown as directing the viewers in quite tightly defined routes: the accounting professional bodies web-sites are more directed towards students/members and so direct the viewer down these defined routes; the big four web-sites focus on potential clients and is strongly related to and reinforced by the services they can provide. All of the bodies are attempting to portray themselves as 'thought leaders', through the use of research/publications/insights/services. The overriding feeling viewing these sights is of a professional discourse on a range of topics within the community, informed by research and clear organisation imperatives for growth – whether this is of membership/clients/fees. On the home page of the web-site, these organisations are portrayed as large international bodies with global span of influence – the clear use of the United Kingdom web-site marker by the big four illustrates their global span and the need for internationally regionally/country defined web-sites, the United Kingdom web-sites would be expected to be as well developed as other regionally defined web-sites as they are one of the central business environments, as well as being the country of origin and base of significant parts of the firms. The discourse does not attempt to utilise a historic narrative to support their views on issues, but are more likely to use research/publications carried out which indicates leadership and available resources to prospective clients.

As an illustration of the web-sites analysed the following screen shot of a web-site is included for illustrative purposes and can be linked back to the previous discourse.

Figure ix: Screen shot of Big Four (PwC) web-site:

This image would be categorised as a 'signifier' – walking inside a building, illustrate of a journey analogy. (see pp. 204-5)



This is the main web-site of PwC which is one of the big four web-sites analysed in this research. It is included here to provide a visual representation of how the big four web-sites appear at this time. This is public information and in terms of research ethics is not a breach of confidentiality in including the web-site screen shot.

An initial and basic content analysis of the visual images used in the web sites of the different groups was carried out by firstly categorising images into the following headings: Sport; professional images; signifiers; meetings; staff; food; countryside/wildlife; office; events and clients. These categorisations groupings were developed in analysing the visual data.

A content analysis of the main visual representations is shown in the following diagrams:

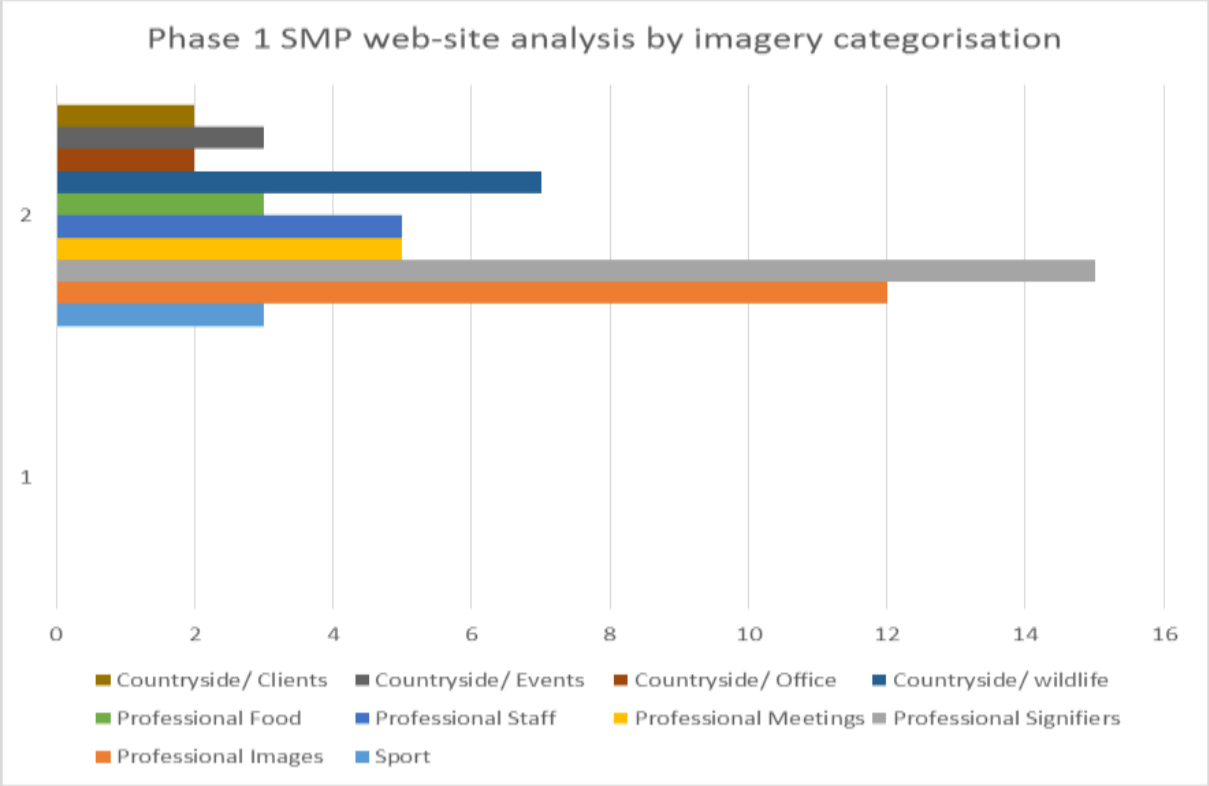


Figure x: Phase 1 SMP web-site analysis by imagery categorisation.

Figure xi looks at the Phase 2 web-sites, and is quite different from the previous one created for the SMP group and therefore a comparative chart has also been produced to highlight the differences.

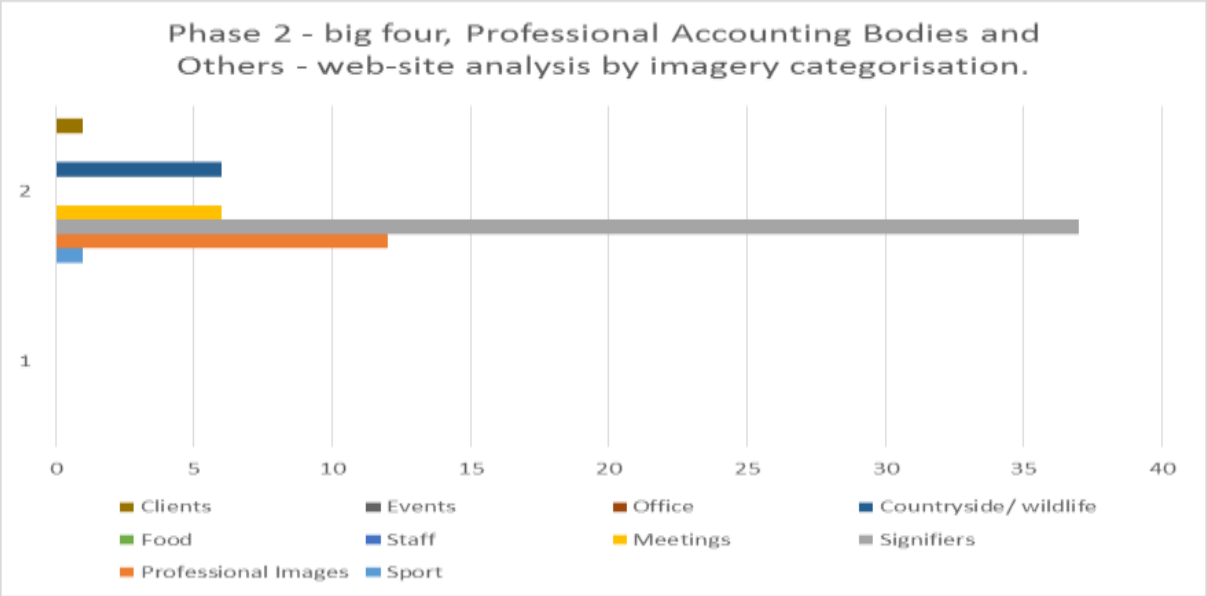
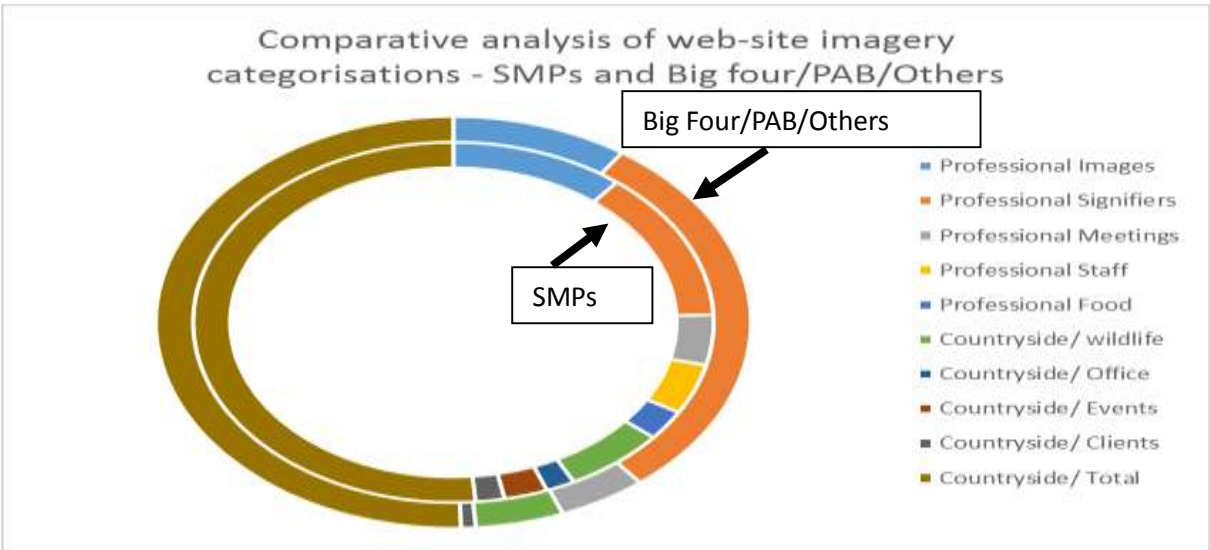


Figure xi: Phase 2 – big four, Professional Accounting Bodies and Others - web-site analysis by imagery categorisation.



Figures xii: Comparative analysis of web-site imagery categorisations – SMPs and big four, professional accounting bodies and others.

From the chart, a major difference occurs in the use of the 'signifiers' – images which are taken as representing certain characteristics or items. This is much more likely to be used by the larger global firms, as a kind of shorthand to illustrate specific 'professional characteristics' which illustrates the global reach of 'accounting characteristics' and how signifiers can be used internationally. To illustrate a couple of examples of visual images highlighted as signifiers, included under this heading have been: images of reports (signifies research); cartoon heads (signifies 'big data' and thought leadership); bolts on doors and doors (signifies security and audit); train station arrival/departure board (signifies careers and journey). Note: The words assigned to the images have been used to help define the imagery used accepting that interpreting visual images is a subjective decision. Not only is there more prevalent use of imagery by the global organisations and therefore comparatively a more commonly used visual approach, but it dominates their use of visual data with nearly two thirds (58%) of visual images recorded by the global firms being categorised as a signifier image.

Another difference is the use of specific staff details and information which on the main web-site has been a useful and well used tool by SMPs. In the global accounting organisations specific staff details are commonly not shown on the main web-site. It is clear though that specific lead partners are highlighted as contact points and biographical data encapsulating their expertise on more specific web-pages tabbed off the main web-site, such as for sustainability services. In this sense, the difference is

more where the information is placed in the web-site rather than the comparative lack of use of this information.

Chapter 10

10. Data analysis – web-sites and sustainability discourse

10.1 Web-site analysis - sustainability discourse

The data analysis section is to explore the sustainability discourse of the accounting community using web-sites as the field of discourse. There are a number of reasons why this is to be carried out and is a valuable narrative in exploring the sustainability discourse within the accounting community.

The initial reason for wanting to explore the web-site discourse was to provide a triangulation of data concerning the concept of sustainability with the interview discourse and this could be used to analyse the individualised and or generalised nature of the interview comments. A starting hypothesis for example could have been that the more 'sustainability aware' accounting members dominated phase 2 of the interviews, and so a hypothesis could be postulated that this would tend towards a closer alignment of the interview comments by this group and web-site discourse on this topic. There are potentially reasons why this may not be so – size of organisations and separation of duties such as web-site creation and roles such as sustainability partner. The importance is in exploring this and drawing out findings based on the data.

In addition to the use of the web-site sustainability discourse as a benchmark against the interview data, the web-sites were also viewed as the world's eye view of the firms, and knowing this, the organisations would ensure that the comments, thoughts and narrative strands on issues like sustainability were not just off-the-cuff and or haphazard thoughts and views, but were more modulated and crafted comments, almost certainly having gone through several drafts and moderation processes. Whilst this would mean the comments were generalised and not from any one individual, these crafted views were the collective views of those in positions to put forward the views of the organisations on these issues.

Any communication process can be argued to have issues, and web-sites are no different. Of note in terms of the information produced is with the increased technological sophistication the use of more visual approaches to putting over information – which creates issues in interpretation and would perhaps be one reason why this important aspect of the communication process within accounting literature has been minimised. This research project has already explored the visual aspects of the main web-site pages, and will continue to use a related approach to view the way sustainability is visually represented on the organisations web-sites.

Whilst the previous section in this chapter deals with the general web-site comparative analysis of the main web-site pages between the SMPs and big four/accounting professional bodies and others, this will also provide some background to the analysis of the sustainability web-site discourse. This will be useful as a benchmark to see the differences in particular in relation to the groups involved in this discourse, which is the starting point of this analysis – that only select bodies are taking part in the web-site discourse on sustainability.

10.2 Web site analysis sustainability - SMPs

Only two of the SMPs comment on sustainability/ CSR on their web-sites. The two firms who comment on CSR/Sustainability are mid-tier firms. Of the other fourteen web-sites viewed from the SMP community, the most likely link to CSR/sustainability in terms of services offered is related to charity work and or not for profits – but this is viewed as being another service sector and not as a specific issue. Some also indicate staff involvement and or the organisations support and or sponsorship of events which indicates social and local community involvement but is often separated out from the sustainability discourse.

The focus of this section is therefore the web-site discourse from the global organisations on the sustainability concept. The two mid-tier firms with discourse on CSR/sustainability are to be included in this analysis as well, and will be a very important additional perspective on what is the commonly viewed path to analysing sustainability discourse within the accounting community – to explore the big four and accounting professional body web-sites.

The analysis is to be split into two sections: the first section follows on from the previous web-site analysis, and reviews the visual aspect of the sustainability web-site information the organisations have produced; the second phase is an analysis of the discourse on sustainability in more detail and is intended to be used comparatively with the corresponding organisation interviewees firstly to triangulate the data, providing added rigour to the data produced and searching for commonalities and differences.

Table 18: Detailing sustainability discourse on web-sites – mid-tier firms and big four, accounting professional bodies and others.

Interviewee	Accounting Category	Comment
Phase 1		
Interviewee 16	MTF	Under services have sustainability. Define in terms of 'future proof'. Link to X international (are part of group); have contact details for Head of Sustainability; 6 services offered – brand value; operational efficiency; improve competitiveness; manage risks; innovation and recruitment. No visual images – do have PDF – X Sustainability Services – picture of plant growing in crack in wall/pavement.
Interviewee 19	MTF	Have as fourteen services – one of which is Social Impact Service. Link to 'third' (or public) sector and social return on investment (SROI) – linked to economic benefit; costs saved; cheaper sourcing. Focus on SROI – case studies and reports. Contact (including picture) – Head of Public sector and Not for profit advisory services. Top of page image of someone throwing paper aeroplane.
Phase 2		
Interviewee 21	APB	Following the main tabs on the web-site – there is a focus of this body on integrated reporting and current developments. Sustainability 'and ethics' is located under an innovation tab, and then tab reports. This provides thumb-size images of reports – there are thirty within

		this grouping, covering issues including: ethical values; reputational risk; corporate social responsibility; skills finance function (future); sustainability strategy; world class businesses to deal with change; global climate change. Clearly laid out reports – at the bottom of the page – case studies for those 'keen to take that first step towards tackling climate change'. Also confirm have signed upto the Copenhagen Communique.
Interviewee 22	APB	Locate under main tab – About us – Sustainability one of seven issues (ethics separately noted). Quite sparse – link to report produced which is positioned as a 'thought piece'. Also discussion linked to sustainability bodies – Princes Accounting for Sustainability Project, and development of International Integrated Reporting Committee. Dated web-site – talks about in 2011 A4S will launch…
Interviewee 23	Big 4	Under main tabs – under services – twenty three services under audit, tax advisory headings – Sustainability comes under audit heading. Discourse over next twenty years 'megaforces' impact on firms: climate change; energy and fuel, water scarcity; ecosystem decline. Have other issues: stakeholder engagement; supply chain; conflict minerals; health and safety and reporting and assurance. Are tabs for further information on each issue. Have insights section – includes survey on CSR, and also splits insights into UK insights – including accounting for natural capitals.

		No visual images apart from contact partner – photo.
Interviewee 24	APB	Under research and insights tab – have eleven categories including environmental accountability. Five images – 4 countryside/wildlife images, one of meeting (also four thumbnails – three countryside/wildlife one signifier). Of main pictures, issues are: natural capital and materiality; carbon avoidance; improving natural capital reporting; sustainability roundtable and what do investors expect from non-financial reporting. Do have comments on environmental accountability; at the bottom do have comments and links to small business and related reading – sustainability library.
Interviewee 25	Big 4	Have a number of links to issues – including views on main web-site. Located through services – have six service headings: advisory; assurance; tax; strategic growth market; transactions and speciality markets – have thirty eight sub services under main headings. Under speciality markets – climate change and sustainability services. Main section – click on pictures – nine issues – five related to reporting: wind turbine energy analysis; risks; trends; and conflict minerals. Main comment on the services offered and regulatory pressure on firms to comply/report. Two issues (with images – tree and technology and environment) Global sustainability summit and trends. Left click down menu: governance and risk; programme management; supply chain; regulation and tax efficiency; measurement and reporting;

		finance and transactions; services.
Interviewee 26	Big 4	Under services tab – thirteen headings including sustainability and climate change. Two pictures revolving by two: (four pictures) (bar stools; overview of professionals walking; building; overview of city). Issues covered: total impact measurement and management; low carbon economy index; CDP 2013 (Report); putting a price on value; UK plc climate ready? sustainability reporting tips; international threats and opportunities of climate change for the UK: sustainability strategy. Also blogs and twitter. Related links – meet the team; our insights and own CSR strategy.
Interviewee 27	Big 4	Have four service headings – audit; consulting; corporate finance and tax – clicking under the four main headings a further 26 sub-services are offered. To locate sustainability must go under insights tab – thirteen headings including sustainability services. No visual images – except 'key contact' – photo. Comment on sustainability services – growth and importance. Services: responsible business; climate change and carbon management; sustainability property and real estate and climate change finance. Right hand side – latest news – mandatory carbon reporting; developing your carbon strategy; developments in carbon reporting and carbon reporting to date.
Interviewee 28	Other	Has no specific section dealing with sustainability – focus is on integrated reporting and development of an IR framework; pilot programme and events. Main imagery six rotating pictures of CEO/Chairman –pictures of and comments on importance of

		integrated reporting. Interesting blog information on development of IR from perspective of relationship manager.
Interviewee 29	Other	Much about the structure and members of the body. Is all about developing this issue. Rotating pictures/issues cover: finance for the future awards; business case sustainability reporting; leadership network; natural capital; leadership seminar; film and future proof decision making. About networks and development of community.

In summarising the sustainability web-page information, this section starts by looking at the most limited sector of the information provided by mid-tier firms. In trying to gauge the relative fit of the mid- tier firms in this research in relation to this sector more widely, a review of the web-sites of the top ten accounting/auditing firms (mid-tier firms) by UK fee income 2013 (Accountancy Age, 2014) is encapsulated in the following table:

Table 19: Web-site analysis of top UK accounting firms – in relation to sustainability and CSR.

Mid-Tier Firm Name	**Rank - UK Fee Income and Partners (2013)**	**Sustainability Services**	**Corporate Social Responsibility**
Big Four			
PwC	1 - £2 621m – 872	Yes	Yes
Deloitte	2 - £2 329m – 1 011	Yes	Yes
KPMG	3 - £1 774 m – 578	Yes	Yes
Ernst and Young	4 - £1 630m – 549	Yes	Yes
Mid-Tier Firms			

Grant Thornton	5 - £460m – 200	Yes	Yes
BDO	6 - £302.6m - 252	Yes	Yes
Smith and Williamson	8 - £185.7m - 261	No	Yes
Baker Tilly	9 - £171m – 107	Yes	Yes
Moore Stephens UK	10 - £135.9m - 155	No	No
Mazars	11 - £120m – 118	Yes	Yes
Haines Watts	12 - £60.8m – 115	No	Yes
Crowe Clark Whitehill	13 - £60.7m – 69	No	Yes
Saffery Champness	14 - £58.9m – 65	No	No
Begbies Traynor	15 - £57.7m – 71	No	No

What this shows is that mid-tier firms are in the main (60%, with none of the bottom four in the group of ten mid-tier firms defining these services) still clearly showing their core accounting services excluding sustainability and or connected services. There is a higher proportion (70%, with all those providing sustainability services) also having CSR policies, and three additional firms providing CSR information. This overview shows a quite a patchy take up of these services and even embracing the notion of CSR policies is not all inclusive. There is a clear trend that the larger more resourced firms have a tendency to engage more with the extra 'newly' emergent services of sustainability. In the research project, only one of the mid-tier firms confirms the use of sustainability services – which are talked about quite specifically in terms of 'measureable' improvements to normal business issues – the difference being the 'time frame' or 'future proofing' to try and explore more long term solutions in these areas. There is no imagery used in this area – but it is directly linked to a PDF document that does detail the services provided – and uses the image of a plant growing through a crack in a wall/floor.

Interestingly the other MTF in this sample doesn't relate to the term sustainability at all, but does have services aligned to social return on investment. This could initially be seen as a very clear economic rational of 'sustainability', but they include details of

work they have done to develop a framework to deal with the adoption of harder to place children – this most certainly would be something which was more closely aligned to social issues and could be viewed through the prism of sustainability.

10.3 Web site analysis sustainability – big four, professional accounting bodies and other

The trajectories and direction of sustainability services/sections of the web-sites are quite distinct and is perhaps first of all clearest discussed in terms of three groupings: the professional accounting bodies; the big four firms; the other bodies.

The professional accounting bodies (Interviewees 21, 22 and 24) tend to demonstrate their influence in this area, illustrating the sustainability content is often being placed under insights/research, and is commonly a list of supported research in this area. This can be quite extensive. One notable immediate impression to this very much extant position, is the limited opportunities and routes for engagement with practitioners, this being much more an opportunity to disseminate the research supported by the institutes. Counter to this argument, Interviewee 21's web-site does provide some useful case study guidance for firms exploring 'climate change' for the first time and Interviewee 24's web-site does provide some guidance to small firms and also links to their sustainability library. They are attempting to branch out and provide guidance for new/small firms to follow. Interviewee 22's web-site is quite dated and limited in terms of content – almost exclusively linked back to a report carried out on sustainability, and also connected to and supportive of the development of Integrated Reporting.

The big four's web-site take on sustainability services is driven by the aim to engage new clients and provide services for them in this area. A balance between external pressures (regulation) and their expertise in this area is managed. There is a wide spread in the way the services offered to clients are presented, with three of the four starting with core main service headings (ranging from three to six categories) with the minimum of three headings by Interviewee 23 – audit/assurance; tax; advisory/consulting. These are supplemented with corporate finance (interviewee 27), and strategic growth, market transactions and speciality markets (interviewee 25). Only interviewee 26's web-site is free from headings – and provides a clear thirteen services including sustainability and climate change. The other interviewee's web-sites provide larger lists, though these are marshalled under the headings, the number of services

ranges between twenty three and thirty eight – clearly showing a breadth of skills and knowledge into multiple areas. Interviewee 23's web-site presents sustainability under audit, interviewee 25's web-site shows it under speciality services and interviewee 27's web-site makes it a little difficult to locate sustainability services to any heading and it was located under their 'insights' tab – where thirteen 'insights' are shown including sustainability services.

Stage 2 of the web-site analysis of sustainability discourse around the accounting community is to analyse as far as possible the relevant web-site discourse around sustainability following on from the more general directional discourse in looking at the main web-sites and main sustainability web-sites. The following table helps to identify the specific web-sites and information analysed in this stage 2.

Table 20: Analysis of phase 2 interviewee's web-site sustainability content.

Organisation	**Main Sustainability web-site**	**Stage 2 – Linked sustainability web-site**	**Stage 3 – Linked to sustainability stage 2**
PwC	Sustainability and climate change	Climate change and development	1. Climate and disaster resilience 2. Climate policy and carbon markets 3. Forests 4. Climate smart agriculture
		Sustainability strategy	
		Resilient operations and supply chains	
		Sustainability performance management	1. Management information and reporting

			2. Sustainability assurance
		Sustainable finance and responsible investment	1. Financing the transition to a low carbon economy 2. Improved decision making 3. Private equity
		Our insights	Low carbon economy index
Deloitte	Sustainability services	Responsible business	1. Corporate strategy 2. Operational Implementation and integration 3. Reporting, assurance, communication and branding
		Climate change and carbon management	1. Climate risk and adaption planning 2. Energy and carbon management 3. Carbon accounting, assurance, and CRC compliance. 4. Carbon footprinting and reduction services 5. Carbon markets

			and offsets
		Sustainability property and real estate	1. Building carbon management services 2. Responsible property investment 3. Sustainable estates 4. Sustainable design and development
		Sustainability finance	
EY	Climate change and sustainability	Durban: Is the future of climate change policy turning?	1. A challenging context for a new global deal on climate change 2. Can a successor to the Kyoto protocol be agreed? 3. What will Durban achieve? 4. Adaption – is it being ignored? 5. What role could business play? 6. Beyond Durban – where do we go from here?
		New survey shows executives taking	1. Action amid uncertainty; the

		action on climate change	business response to climate change 2. Good governance and executive leadership 3. Climate change business drivers 4. Climate change investment on the rise 5. Executing climate change initiatives 6. Climate change reporting and benchmarking 7. A framework for action
		Seven questions for CEOs considering sustainability	
KPMG	Sustainability services	Visit the KPMG global sustainability services webpage	
		Climate change	
		Energy and fuel	
		Water systems	
		Ecosystems	

		decline	
		Improving stakeholder engagement	
		Supply chain	1. A roadmap to responsible soy: approaches to increase certification and reduce risk
		Conflict minerals	1. Find out more about our audit services in conflict minerals 2. Centre of excellence on conflict minerals
		Environmental health and safety due diligence	Care in a changing world: Challenges and opportunities for sustainable healthcare
		Reporting and assurance	1. Compliance with legal requirements and/or applying latest reporting trends 2. Assurance readiness and information system assessment

			3. External and internal assurance on corporate responsibility reporting 4. Reporting assessments and enhancements 5. Performance measurement and reporting 6. Integrated reporting
ACCA	Environmental Accountability	Natural capital and materiality	
		Carbon avoidance	
		Improving natural capital reporting	
		Sustainability roundtable	
		What do investors expect from other non-financial reporting	
		Sustainability reporting in Singapore	
		Corporate Asia and the green economy	
		Paragraph 47: International	

		perspectives on year on	
CIMA	Sustainability and ethics		
	Integrated Reporting	Insight – Better business model reporting	
		2012 Annual Review which features the theme of Integrated Reporting	
ICAEW	Sustainability	About sustainability	
		Practical resources for getting started	1. Just good business 2. Business sustainability programme 3. The role of accountants 4. Mandatory carbon reporting 5. Sustainability assurance 6. ICAEW Library sustainability resources
		Future thinking for sustainable	

		business	
		So what is economic success?	1. Our starting point – current measures of economic success 2. What do we mean by economic success? 3. How are current measures of economic success calculated? 4. How are out current measures 'strengths and weaknesses' 5. How can current measures of economic success be improved? 6. How else can we measure economic success? 7. Cross-cutting questions.
		Accounting for nature	1. Rethinking capital conference: invitation to contribute 2. The natural capital coalition 3. Learning from nature 4. Natural capital

			declaration 5. Costing the Earth
		The future of finance	1. The finance innovation lab 2. Audit futures 3. Finance for the future awards 4. Of markets and men
		Sustainability committee	Listed members.
		External engagement	Lists of Boards and committees (10); partners (5); consultations (3).

The following comments relate to the specific content of the big four/professional accounting body web sites. One of the first things to note is the distinctive nature of each of the firms and specific foci in relation to sustainability. PwC and EY have defined these services as sustainability and climate change so have a more defined focus on climate change issues: in the case of PwC this is climate disasters, policy, carbon markets, forests and agriculture – and so is quite specific and defined in terms of services, the rest of the services headed under sustainability including performance management, financing issues of low carbon economies and measures of low carbon economies; EY are more inclined to link to the United Nations Climate Change Conference (they refer to the meeting at Durban several times) and relate this to the Kyoto protocol and how his can be linked to business. They develop two further areas – one of which is a research based study on how executives are taking action in relation to climate change, and then guidance to firms interested in developing a sustainability framework – seven questions CEOs need to consider.

Deloitte view sustainability in terms of the services and responsible business which

covers strategies, operational implementation and communication and assurance; then they direct clients to climate change and carbon management; the final section is property and real estate – which they have an especially strong focus on real estate and sustainability, partly explained by their having taken over and now incorporated into 'Deloitte' Drivers Jonas Deloitte, a real estate business.

KPMG have links to their own separate global sustainability services web-page, they have a broad range of topics including climate change, and include energy and fuel and water – directed in part to these large industrial sectors. In more detail, they develop in line with the supply chain – using soy as an example; environmental health and safety and reporting and assurance (Note: KPMG were the only top four firm to include sustainability under their assurance services). Of note is their interest in conflict minerals where they have developed not only assurance services but also a centre of excellence.

Also of note is the differences in terms of the detailed information on sustainability and also the specific interests, which had been driven in a number of instances by the inclusion in the firms of consulting firms and other organisations e.g. Deloitte - dcarbon8 and Drivers Jonas Deloitte, PwC – Sustainable Finance ltd. These provide some guidance on why the firms have moved in specific directions, and also provides an insight into one way the big firms develop their specialisms, not just in house but they are prepared to buy-in specialists if they see a fit in terms of services offered. As a wider illustration of this process recently there is the example of Deloitte's part ownership (50%) of Ingeus which was involved in welfare to work, and when a number of issues surfacing, Deloitte were able to off-load this stake and avoid further censure and implications for the global brand (Chesworth, 2013).

The professional accounting bodies as a group also have quite distinct ways of presenting their sustainability information, with a starting point that they are directed towards members more than the service and client based focus of the big four practices.

ACCA – it is difficult to trace the use of the term sustainability on this web-site and they now prefer to use the terminology 'environmental accountability' which demonstrates quite a considerable change over time as they were one of the early adopters and developers of sustainability and accounting. They develop this broad conceptual framework incorporating issues such as: natural capital, carbon, non-financial

reporting, sustainability in regional contexts – a number of round table events have taken place and also a focus on paragraph 47 (Note: This was replicated in the interviews when the agenda around paragraph 47 was highlighted as key for the body). This final issue, relates back to the Rio climate change meeting where paragraph 47 of the communiqué issued outlined the desire for sustainability reporting to run alongside the normal reporting process.

CIMA – the web-site has few specific issues dealt with on-line, defining sustainability in line with ethical issues and also quite a lot of space is given to integrated reporting. CIMA don't develop material on-line but much of their efforts have gone into developing and supporting research, so they have a well-developed bank of research reports including those on sustainability.

ICAEW – of the professional accounting bodies this was much the most developed web-site presence and engagement with sustainability including developing this from quite a basic level and one which is clearly directed towards developing members interest and understanding of these issues – they include 'practical resources for getting started' which is a very useful source for practitioners who may wish to develop in this area. There is a reflective piece on economic success, accounting for nature and therefore environmental issues, suggestions about future finance issues and then finally some details on memberships and committee involvement. This is a well-constructed and developed web-site directed towards practitioners which works on a number of levels, including 'how' - practical help, 'why' – questioning economic success, 'when' – looking at both short term (practical) and long term (future) changes to accounting which embrace the sustainability agenda.

10.4 Summary comments - final thoughts - summary of the big four and professional accounting body sustainability discourse on web-sites

The previous tables were intended to help set out the direction of the sustainability discourse on the web sites of the big four accounting firms and professional accounting bodies.

The following discussion encapsulates these findings and helps to develop a number of themes from these data sources:

Both intra the categories and also inter the accounting groups there are differences in

terms of how the bodies work in line with sustainability issues. The first point perhaps is that all of the bodies demonstrate an interest and engagement with this concept and domain, though this is very precisely articulated: in terms of the big four – towards clients and service provision; for the professional accountancy bodies there is perhaps a broader interpretation in terms of the audience for the sustainability information, in the case of ICAEW this is clearly member/practitioner focussed with the other bodies focussed more on research of the concept within the domain.

The web-sites are predominantly opportunities for data to be 'placed' and provide little opportunity for engagement but are more about signalling and or directing the audience, as has been mentioned, either as potential clients or in terms of guidance to members.

The data analysed from the web-sites is also viewed as having been 'crafted', that is to have gone through a review process, through several different stages before a final approved version is taken and then uploaded onto the web-site. Accepting this, then means the choice of words and terminology used, the placing of the data in relation to sustainability on the web-site, these have all been carefully checked and so this could be more carefully analysed in terms of providing a 'group think' view in terms of the organisations public view of the issue.

Chapter 11

11 Data analysis – summary section – inclusive of comparative data set analysis of sustainability discourse, and summary findings

11.1 Sustainability discourse – comparative analysis of different sources and groups

This section is exploring the sustainability discourse developed in the data creation process. This is central to this research work in exploring the discourse around sustainability within the accounting community.

To help explain this exploration process a number of aspects to the analysis and a brief guidance is given to provide direction in the following section.

Initial discussions in this section will start by taking the significant issues under the sustainability discourse analysis and finding out how these have been developed in line with the different sources – in terms of process – primarily interviews versus web-sites; and individuals – in terms of the different accounting groups within this work, namely: SMPs; mid-tier firms (MTF); big four; professional accounting bodies; and others.

The data creation process using Nvivo 10 is to help provide some evidence in this section and a number of charts based on data taken from the Nvivo databases will be used to help explore some of the patterns and potential issues in relation to the sustainability discourse generated within this research project.

Before developing this section further an important issue around the data analysed and implications for interpretation and the charts used needs clarifying. The data analysed in this research project as defined in the Nvivo 10 project analysis is not of equal weighting. The two most significant sources of data in this research are: interviews – SMPs account for just under 52% (see Table 12, pp. 147-148) of the interviews carried out; web-sites – the big four web-sites accounted for 64 web-pages analysed (from a total of 124) or 52%. This data illustrates the skew of the data analysed, and is a primary reason why often the data has been preferred to be viewed in terms of percentage breakdowns rather than total differences. The key point here is to ensure that in all cases the format used to analyse any issue or aspect of the data is normally to be justified and that the data set bias is taken into account in this process.

The first chart intends to highlight the key sources of data for the sustainability discourse within this research project.

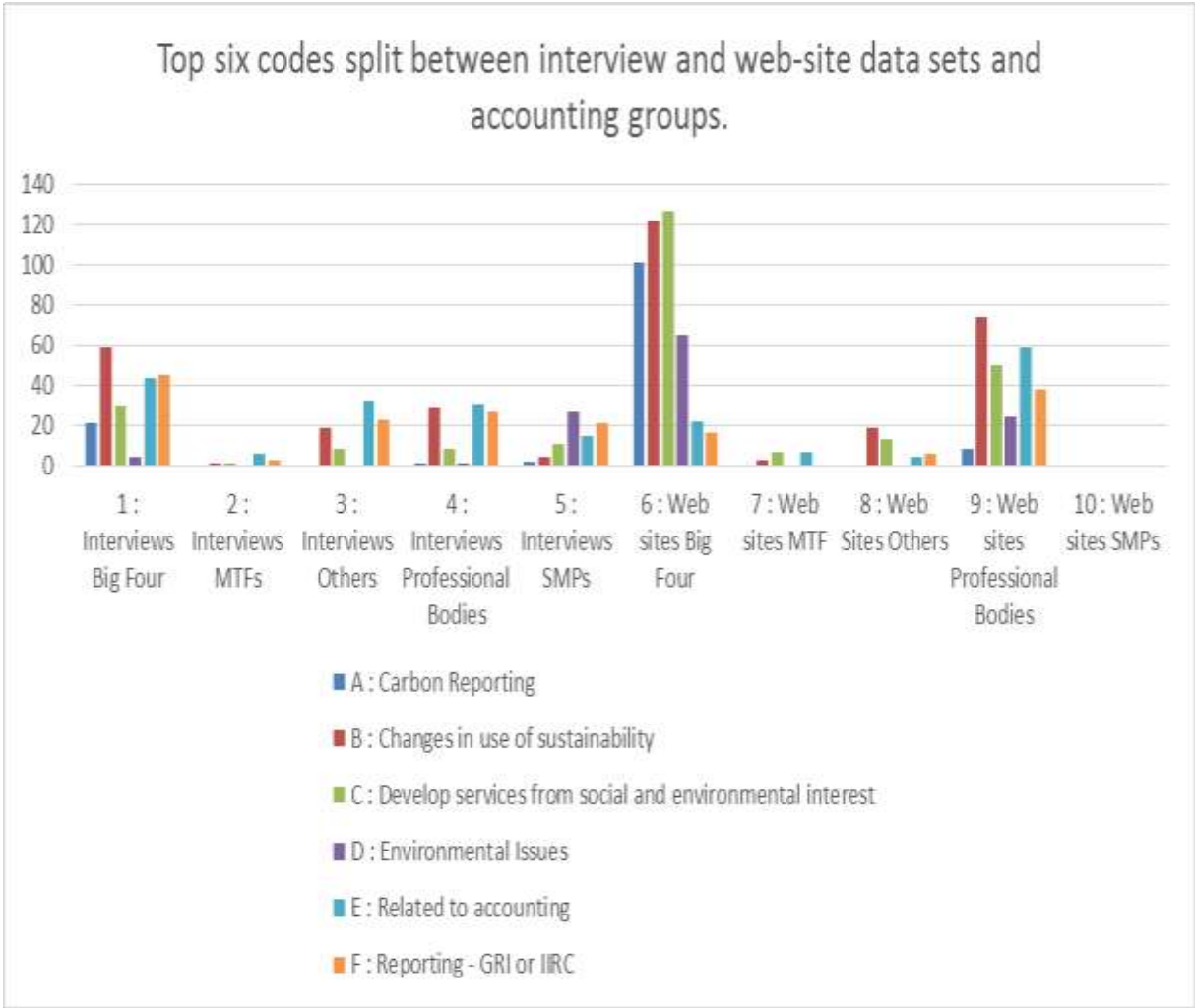


Figure xiii. Top six codes comparing inter group analysis and also split into interview and web-site data.

The dominant three sources of discourse are: the big four web-sites (52% of the total web-pages analysed or 64 web-pages in total); the professional body web-sites (31% of the total web-pages analysed or 38 web-pages in total); interviews with the big four (4 interviews). Perhaps it is the last point, that although comprising of only 14% (4 from 29) of the interviews the discourse with the big four firms provided a disproportionate focus on sustainability issues compared with the number of other SMP interviews (55% or 16 interviews). This is not altogether surprising and one explanation is around the fact all four of the interviewees for the big four were specialists in sustainability and accounting and would have more views and comments around the specific sustainability discourse. Combined with the data from the web-sites which eclipses all other sources of sustainability discourse, this re-affirms the power of the big four firms,

and in a secondary seat of power the professional bodies, in terms of their expertise creating a volume and noise within the sustainability debate disproportionate to their number.

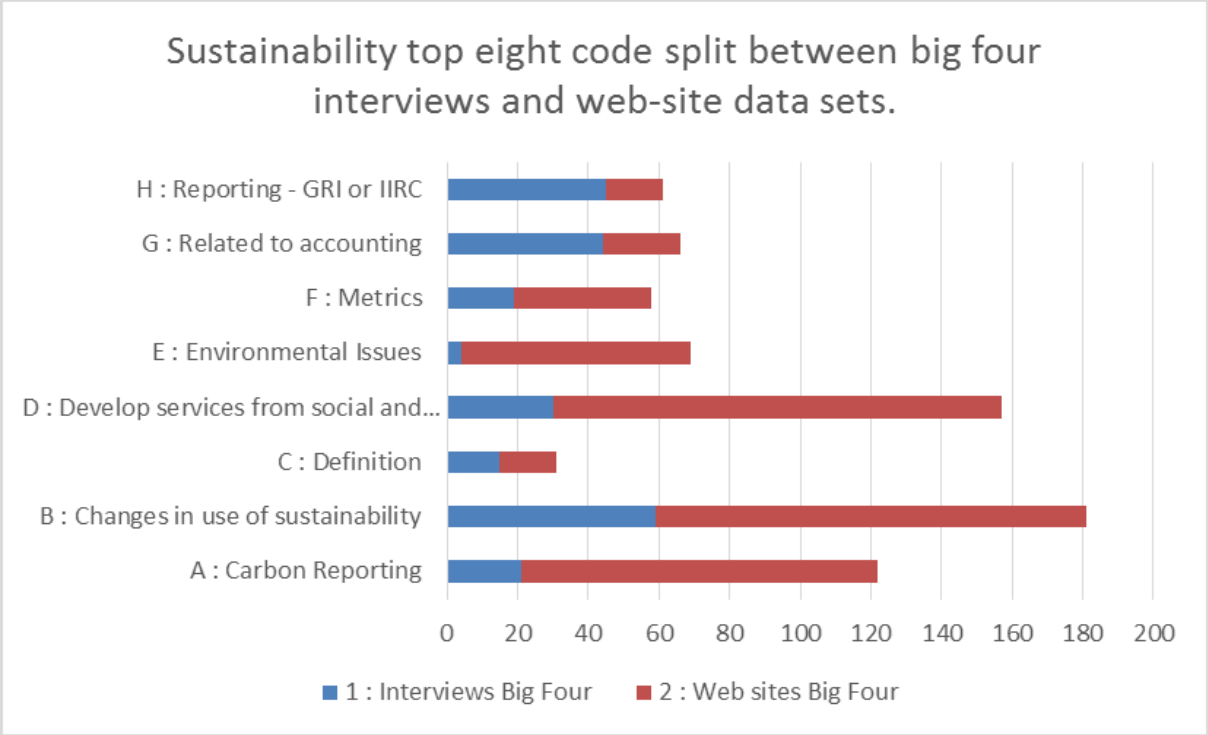


Figure xiv: Comparative Analysis of Top Eight codes, shown proportionately, between the Big Four Interview and web site data.

Developing this further, it is important to try and establish – from the dominant groups, if there are any differences in terms of the focus and potential views expressed in line with the different sources – are there any differences in terms of the interview and web-site sustainability discourses for the 'dominant groups' – the big four and professional accounting bodies?

Figure xiv (see above) whilst illustrating the difference in terms of data coded from the interviews and the web-sites of the big four, there are differences in terms of the emphasis of the coded data. Primarily, the web-site focus is on developing services from the social and environmental issues, changes in the use of sustainability, and carbon reporting. Whilst the interviews support the focus on the changes in terms of sustainability, the second core issue is more of a joint focus relating sustainability to accounting and also reporting – perhaps linked to GRI and IIRC reporting. The web-sites are directed towards generating new services – this is an expected key aim of the

web-sites, plus also showing current events (carbon reporting) and there is some validity in terms of showing the changes that have taken place in terms of sustainability. During the interview process the focus shifted to being more around how sustainability was/could be linked to accounting and also the importance of reporting which can be seen as a more reflexive discourse.

Analysing the sustainability discourse of the professional accounting bodies from different sources again, see figure xv. After noting the significance of the web-site data, there is more of a balance between the web-site focus and interview data. The web-sites have been coded primarily to: changes in the use of sustainability, related to accounting, developed services and reporting. In comparison the interviews had less discourse around developing services and more emphasis on defining the concepts with little emphasis on environmental issues.

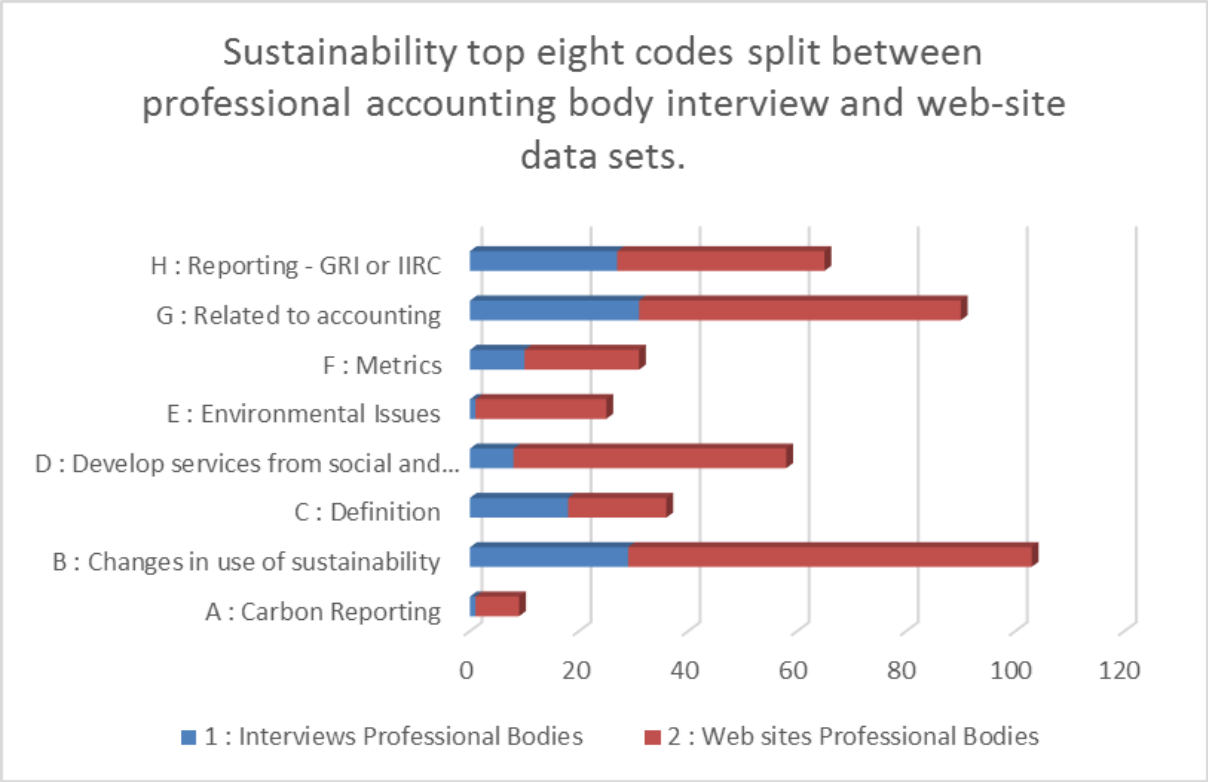


Figure xv: Comparative analysis of top eight codes, shown proportionately, between the professional accounting body interview and web site data.

Comparing the big four and professional accounting bodies, whilst the interview data can be more closely aligned – the professional bodies having an interest in relating this to accounting and definitional issues, whilst the big four interviewees had more interest in talking about developing services and carbon reporting. The web-site data has been coded quite differently, with the big four firms having a much higher interest in carbon

reporting and environmental issues, and lower (proportionate) discourse around definitions, changes in sustainability and relating this to accounting.

This is highlighted again in figure xvi where the dominant discourse – the web-site data, is compared between the two dominant groups – the big four and professional accounting bodies.

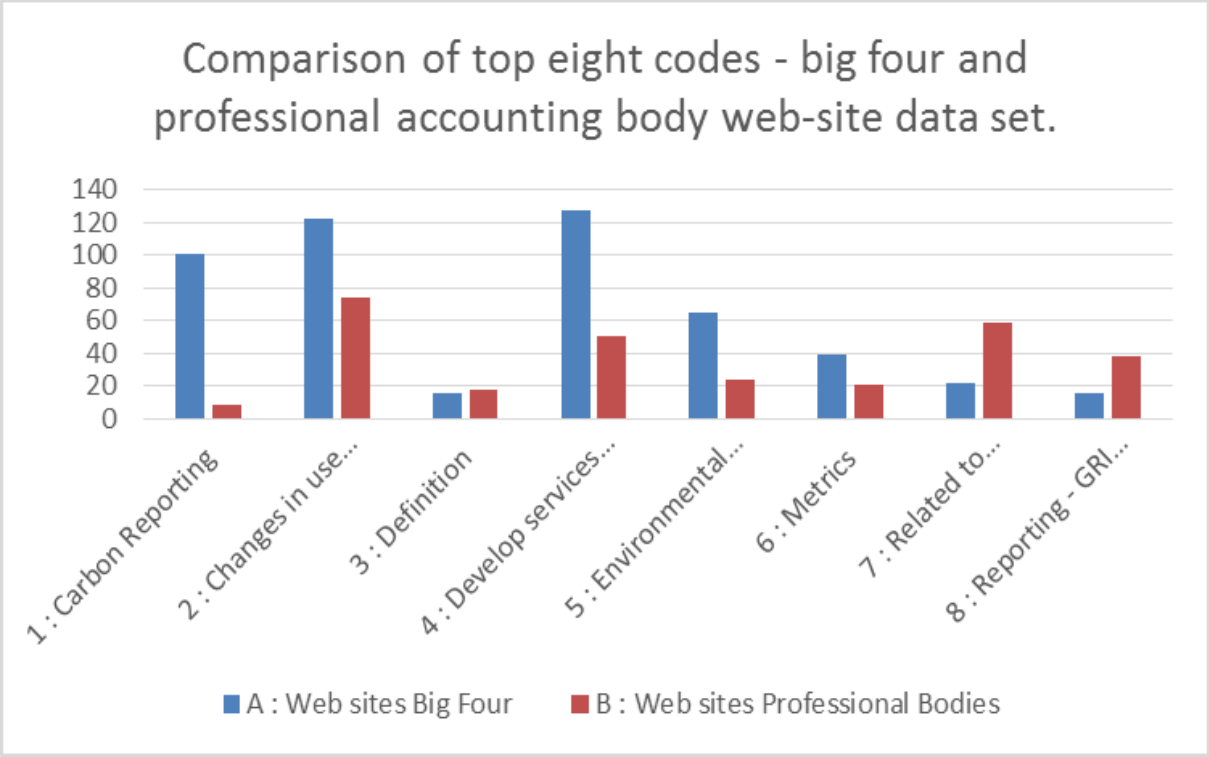


Figure xvi: Analysis of top eight coded issues compared between big four and professional accounting body web-sites.

This chart shows proportionately whilst both groups – big four and professional bodies – main discourse is around the use of sustainability, beyond this there are quite distinct differences in focus. The big four firms focus on environmental interest and carbon reporting, whereas the professional bodies are more interested in what has been coded as 'related to accounting' followed by environmental interest. The big four have limited interest in developing sustainability in relation to accounting, more specific developments which are leading the way and supported by regulatory development most particularly in terms of carbon reporting. The more pressing developments as seen by the regulatory changes in relation to carbon reporting which were just coming in were a higher priority for the big four service firms. The professional bodies have a wider remit in terms of trying to link the emergent concept with the profession.

As part of trying to make sense of the development of sustainability and accounting the findings will be explored in what can be defined as from discourse to Grand Discourse, and this is developed in the next section.

Chapter 12

12 Data analysis - from discourse to Grand Discourse, consensus and dissensus, then compared with the literature review issues.

12.1 Data analysis introduction

This chapter is an analysis of the data collected in this research project. There are three main inter-connected sections: firstly, establishing the direction of travel is a section exploring the movement from discourse to Grand Discourse in terms of data analysis; following a short descriptive section on the primary data composition, the second significant section is around a comparative discourse analysis of data from SMPs contrasted with the Big four/others; the final analytical section compares the literature review findings with the primary data analysed. This is then all explored in a summary section.

Much of what has been coded was developed in a descriptive manner, to try and highlight what was happening in terms of the discourse and looking at the discourse in a basic way whilst attempting to analyse what was stated. A developed analysis can look at the data and explore some of the possible approaches to the communication process and the different levels that would provide an alternative view as to the discourse creation and power dynamics within this process.

There are different interpretations and levels of analysis which can be developed and so in this sense the coding of the interviews to take into account the different interpretations and levels of understanding is an important development in this work. It starts to look at the discourse, not just as being taken for granted, but at alternative views of the data. This work is located as exploring sustainability using a critical discourse analysis approach (Alvesson and Karreman, 2000; Fairclough, 1989; 1992). Alvesson and Karreman (2000) following Fairclough (1989; 1992) talk about the discourse at different levels: text – basic textual statements and information; discourse – grouped statements into operational concepts, and social context or Grand Discourse – the conceptual constructs that create paradigms. This chapter can be aligned to moving the ‘text’ developed into ‘discourse’ (chapters 6 to 10) into more ‘Grand Discourse’ (chapters 12). The text can be seen on different levels in the discourse development, and this chapter is specifically trying to view the data that has

started to be analysed in a descriptive fashion at another level.

This chapter and the data analysis aspect of this research is based on Alvesson and Karreman's (2000) micro and macro discourse analysis. This framework demonstrates the possible movement range between discourse (text) and Discourse (mega-discourse or social concepts). This chapter specifically intends to explore the development in relation to the data analysed in two ways: firstly the data is to be explored in terms of how it can be moved from text into Grand Discourse; secondly an exploration of the consensus versus dissensus of the different data sets. These two approaches to analysing the discourse will show how the data can and has been developed into concepts and also the potential multi-vocal nature of the discourse in terms of the competing voices with similar/dissimilar interests and discourse focus. This is primary importance in this research project as this provides clear evidence of the development of the concepts underpinning the sustainability discourse within accounting and also the powerful groups within the accounting community and how they can shape this discourse to their own interest and benefit.

Of primary importance in this chapter is the movement of text and discourse into Grand Discourse. That is the initial focus in this section, on exploring the development of Grand Discourse and how this can be used to analyse and explore the text and discourse. There follows an evaluation of the interview and web-site discourse with the literature review discourse which has been developed following the flow of the issues developed in the literature review chapter. The data analyse chapter is then completed with a summary analysis of the data created, with the key findings and addition to knowledge developed at the start of the following final chapter 13.

12.2 From discourse to Grand Discourse.

This section intends to build on the work from Chapters 6 and 7 where the illustrative textual quotations were developed into more conceptually defined categorisations – discourse. In this section the intention is to develop this into Grand Discourse, and this means as a starting point it would be useful to define how Grand Discourses are being defined and used in this work.

The first point to note about the Alvesson and Fairclough (2000) depiction of the movement from text, to discourse to Grand Discourse is that each categorisation is on

a continuum and therefore separation of each categorisation into clear distinct groupings is a subjective decision, and there is an element of overlap. This could be argued is a particular issue in developing from discourse – where text has already been assigned into concepts, to Grand Discourse – wider, more socially related ephemeral concepts. Fairclough (1989, 1992) discusses Grand Discourse as 'social context' and in this they develop the notion that at this level of understanding the concepts can be seen and viewed as being outside organisation control and or purview. These are constructions of information that hold cogency outside of the organisation setting. They have a long term meaning that covers the more managerial terminology organisations create and use. The Grand Discourse concepts are those that transcend the creation of the short term business expressions and have been used and understood outside of organisation settings for periods of time. Examples of Grand Discourse would include concepts such as: truth; emancipation; progress; equality. The decision to use a particular Grand Discourse term is subjective with alternative options to choose. Due to the very nature of the terms they are wide ranging in coverage and the aim is not to provide an unambiguous Grand Discourse term for each discourse but in carrying out this process allowing the more subjective social contexts/Grand Discourse to be included in the debate. It is the creation of this Grand Discourse and how this adds to the understanding of the development of the text along the continuum, inclusive of the discourse creation, that is where the central focus is maintained. The particular use of Grand Discourse is how this adds to the existing levels of analysis, as has been noted there are some limitations with Grand Discourse such as its inexactness or wide ranging scope. Including this in an analysis inclusive of text and discourse should balance these restrictions which would be more pronounced if this category was explored on its own.

To help guide the movement in this work towards Grand Discourse, termed as beyond organisation settings and a wider global view of the issues, guidance can be taken from the terms used by the United Nations. This is seen as a valuable guide to Grand Discourse on sustainability as in particular the United Nations have a global view of sustainable development. The United Nations are used as an exemplar of the wider sustainability terms to add to and explore the terms developed from within business organisation settings, they have also been concerned with these issues for a number of decades and so have developed a discourse on sustainable development, and are a powerful body in that the organisation often seems to lead whilst working with national governments to follow and enact some of the sustainability targets. In looking

at their 2015 Time for Global Action for People and Planet (United Nations Sustainable Development - http://www.un.org/sustainabledevelopment/on sustainable development, retrieved 30 July 2015) the United Nations use the terms People, Planet and Prosperity which they explain as moving towards the concepts of Justice, Partnerships and Dignity. The terms People, Planet and Partnerships have a familiarity when compared with the People, Planet Profit (Elkington, 1999) and ultimately the often cited view of business sustainability as being about the relationship between economic, social and environmental concerns (see for example Barter and Bebbington, 2010; Barter, 2009). In one view this is returning to the sustainability definitional analysis (pages 50-56) and without returning to this detailed discourse, the United Nations perspective shows the importance of the movement from these areas to Justice, Partnerships, Dignity. Underneath these overarching concepts are seventeen sustainability goals. Clearly reducing these down to three encompassing Grand Discourse terms is reductionist and some of the intricacies of the discourse can be lost in transition, but it does allow these terms to be viewed in relation to sustainability from a wider interpretative perspective. In this work the Grand Discourse terms in relation to sustainable development of Justice, Partnerships and Dignity are to be used.

In terms of how the Grand Discourse terms are to be used and aligned to the discourse, some direction as to the coverage of the Grand Discourse and how this is to be applied will provide some direction. It is important that as this is an interpretative and judgmental process, as transparent a process as possible is followed and to aid this the following comments are in relation to the interpretation and then application of the terms – in line with the seventeen United Nations sustainability goals:

Justice – this is viewed as a social construct, aimed at ensuring inter and intra equity between groups. This would cover issues such as ending poverty, hunger, healthy lives, inclusive quality education, gender equality, promote just and peaceful societies.

Partnerships – this is viewed in terms of the environment and partnerships (inclusive of with the environment) working towards a more resource sustainable society. This would cover for example, access to water and sanitation, affordable energy, climate change, sustainable use of seas/forests, global partnerships.

Dignity – this is viewed as around economic activity, allowing all the opportunity to work and support themselves economically. This would include for example, inclusive

sustainable economic growth, build resilient infrastructures, reduce country inequality, sustainable production/consumption, inclusive and safe cities.

There are issues that can address more than one Grand Discourse term, in this work the issues have been coded to the dominant Grand Discourse term, that which is viewed predominantly in relation to the issue. Of perhaps most use would be a close analysis of the 'dominant' text developed into discourse categorisations (Chapter 6) and in this section these can then be analysed further in relation to Grand Discourse.

Table 21: SMPs – Analysis of Interviews and issues around sustainability – from text to discourse to Grand Discourse

Text - Illustrative quotation	**Discourse**	**Grand Discourse**
"…and therefore the environment and the resources, you can see that one. The other one I don't quite [social accounting?] get what is social." (interviewee 3)	Social issues	Justice
"…we're moving towards a paperless audit, we recycle, we've been doing things I think without publicizing it for quite some time." (Interviewee 14)	Examples of recycling or other SEA action	Partnerships
"You know, you talk about corporate social responsibility, I don't recall seeing anything from the institute on that."	Definition	Justice

(Interviewee 17)		
“But the Big four are heavily involved in it, but it’s kind of like, where your voice fits into it?” (Interviewee 3)	Small versus large firm argument	Dignity
“That’s as an example, are you suggesting that I as an accountant should make my contribution to saving the planet by reducing my business mileage?” (Interviewee 6)	Environmental issues	Partnerships
“[cutting paper use]…we were looking at how much we were spending on post and stationery was astronomical amount of money.” (Interviewee 1)	Cost benefit motivations	Dignity
“…If something like this [GRI Template C example] it would have to be re-written. It’s trying to take in too much.” (Interviewee 7)	Reporting – GRI, IIRC	Justice
“I think American petrol is a quarter of our price which is why they don’t think anything of driving around fifty miles for a packet of fags and driving a five litre car.” (Interviewee 4)	Economic issues in relation to sustainability	Dignity

"…they wouldn't turn round to us [clients] and say what's the environmental impact of these things?" (Interviewee 1)	Lack of understanding or use	Partnerships

From this we have developed the following patterns from the three Grand Discourse terms coding the dominant (top eight joint – as is joint eight top categories are nine) discourse coded categories that could be developed as Grand Discourse categories: Justice – 3; Partnerships – 3; Dignity – 3. The first point to make is to reiterate Alvesson and Karreman (2000) that these Grand Discourses groupings are subjective and reductionist. With this limitation in mind, this still provides quite a balanced range of societal issues included in the discourse. This concurs with the view that the SMP discourse covered many issues and topics, from trying to understand and interpret the issues to applying them to the organisation and business environment.

If we now turn to exploring in a similar fashion to the SMP Grand Discourse analysis, a Grand Discourse analysis of the Big four/ Professional Accounting Body/ Others interview text around sustainability (based on Chapter 7), the following table is provides and overview of the linkage from the text, to the discourse to the Grand Discourse.

Table 22: Big 4/PAB/Others – Analysis of Interviews and issues around sustainability – from text to discourse to Grand Discourse

Text – Illustrative quotation	**Discourse**	**Grand Discourse**
"…you will see our reports ten years ago they had pictures of children holding hands running through hay fields…" (Interviewee 25)	Changes in the use of sustainability	Justice

“What we are doing with sustainability is we are applying it to a new situation…” (Interviewee 23)	Related to accounting	Dignity
“…my personal view is that you can’t keep adding more and more indicators and expect to get better reporting.” (Interviewee 25)	Reporting – GRI, IIRC	Justice
“A lot of the small guys you know they can do some of the low hanging fruit that the big guys have already done…” (Interviewee 29)	Develop services for environmental interest	Dignity
“…both IIRC and GRI also are fundamentally coming from an external reporting perspective around what information am I putting into the public domain.” (Interviewee 26)	Metrics	Justice
“…to me sustainability is the ultimate goal, and how do you achieve that? You achieve it by being responsible.” (Interviewee 23	Definition	Partnerships
“…the skill expertise the knowledge often does not sit within the smaller	Limits of sustainability and accounting	Justice

firms…" (Interviewee 26)		
"…lots of sustainability reports are essentially, these are my words by the way…the spin…" (Interviewee 29)	Lack of understating or use	Justice

Analysing the Grand Discourse categorisations from these dominant discourse groupings we are left: Justice – 5; Partnerships – 1; Dignity 2. This is a more unbalanced discourse with the focus primarily on what can be described as the Justice Grand Discourse. This discourse covers less environmental or partnership issues and has moved onto to looking at social issues around equity and fairness.

There are a number of points that can be made comparatively around the Grand Discourse developed by the SMP interviewees and Big Four/Professional Accounting Bodies/Others based on the sustainability discourse: the first point to make is the more directed Grand Discourse issues in relation to the Big Four/PAB/Others. There is a very focussed Grand Discourse around Justice whereas we can say as a minimum that SMPs also explored issues around for example Partnerships (the environmental issues); the Big four and others can be viewed as exploring the more emergent issues within the sustainability debate, having moved on from those that perhaps drew them into and were the more obvious initial issues within the debate around environmental concerns (Partnerships). The Grand Discourse around SMPs is more related to a wider sustainability discourse, and can also be viewed as relevant of the fact much of the sustainability discourse was new and emergent. The SMP grouping were reflecting (followers) on sustainability and accounting, whereas the Big four/ Professional Accounting Bodies/ Others was more from the perspective of leaders of the debate and so, from the perspective of the Big four/PAB/Others, it was clearer and a more rehearsed and resulted in a narrower range of topics, with it also appearing to be looking to the future with a confidence in helping shape the societal Grand Discourse of Justice.

12.3 Primary data overview

In making sense of the primary data in this research it is vital to comment on the data coding process in this research project: the main data sets coded in this research are categorised as: SMP interviews (18 interviews); big four interviews and web sites (4 interviews and 4 web-sites); professional accounting body interviews (3 interviews and 4 web-sites); other sustainability and accounting groups interviews (2 interviews and 2 web-sites).

In total this was 29 interviews and 124 pages of web-sites. All of the SMP interviews were coded in terms of background, accounting community and sustainability. All of the Second Phase interviews and web-sites – the big four, professional accounting bodies and others were coded to the sustainability analysis. In the case of the web-sites there was limited value in developing contextual information which was specifically useful in terms of the interviews.

In comparing them with attributes, to find if there are any specific biases that can be defined from the attribute groupings – organisation size; age range; gender.

Whilst the organisation characteristics for both of these nodes is quite similar the changes in the use of sustainability has a higher proportion of female views and also a significant peak in terms of age of mid-career discussants compared with the develop services code.

This can be explained a little more clearly particularly in relation to gender issues, the following table provides an overview of the gender participants in the interview process:

Table 23: Gender split (male/female) in interview data.

	Male % (No)	**Female % (No)**
SMPs	76% (16)	24% (5)
Big Four	100% (4)	
PAB	50% (1)	50% (1)
Others		100% (3)
Total Interviewees	(21)	(9)

Note: There were 21 interviewees in terms of the phase 1 SMP interviews though only

twenty interviews as one Interview, Interview 10, involved 2 interviewees.

This is an interesting split in Phase 2 of the interviews with all of the big four firms' interviewees being male and all of the professional accounting bodies interviewees being female. This is not being developed as providing any evidence of special gender issues within the specific dominant accounting groups, but clearly does have implications when studied in terms of the attribute values in this research. This perhaps would be an explanation of why the changes in sustainability have a much higher proportion of female interviewees – the professional accounting bodies would be more interested in these issues, whilst the big four firms (all male interviewees) would be focussed on developing services. In this research, the male/female split is particularly relevant in terms of big four/professional accounting bodies; this will then appear to show gender bias in certain circumstances – though this is much more likely to indicate the interviewee comments are in line with different organisation perspectives. In terms of the practitioner split, the high proportion of male to female SMP interviewees is representative of the worldwide professional accountancy split – as of 2012, the gender split was averaged at 35% (this represents the proportion of female accountants to the total and is between 26-45% the proportion of female accountants varying depending on specific accounting professional body) (FRC Key Facts and Trends, 2012, Table 3 p.18). This sample is too small to indicate any generalizable gender specific issues but this is of wider concern in the profession and therefore it is important to have an awareness of the implications of this attribute in the research.

12.4 Analysis of the discourse of SMP interviews and all other data

This section is defined as the discourse analysis, exploring the common discourse themes (coded) from the different data sets in this research.

The data sets that comprise this research project cannot be seen as providing a generalizable view from the accounting community, or representatives of groups from the accounting community. What is clear is that there are a number of discourses going on within the accounting domain, including the 'non-discourse' discourse of SMPs and sustainability; the lack of a public voice does not mean there are no views and discourse around these issues for this group.

The lack of 'voice' from the SMPs is again reiterated in this research. The clearest example occurs in comparing the SMP interviews key coded sustainability issues with the sustainability top six issues – from the data set. Figure xiii (page 226) is particularly revealing in the first instance, showing the three core data sets in coded sustainability issues were: web-sites big four; web-sites professional bodies; interviews big four. The data from the SMP interviews in line with sustainability (see Table 15, pages 181) is contrasted in the table below:

Table 24: Primary sustainability codes – data set SMP interviews and in total.

	SMP Interviews (From Table 15)	**All data – interviews and web-sites (From Figure xiii)**
Consensus Codes (C)	1.Environmental issues 2.Reporting - GRI, IIRC	1.Environmental issues 2.Reporting - GRI, IIRC
Dissensus Codes (D)	1.Social issues 2.Examples of recycling or other SEA action 3.Definition 4.Small firm versus large firm argument 5.Cost benefit motivations 6.Economic issues in relation to sustainability 7.Lack of understanding of use	1.Carbon reporting 2.Changes in use of sustainability 3.Develop services from social and environmental 4.Related to accounting

This provides some clear data on the different discourse from within the groups, and illustrates how the SMP group can/has been considered as not voicing their opinion on issues, but as important is the fact their focus covers different aspects than the core and dominant sustainability discourse within the accounting domain. What this shows is that in this research the voice of SMPs can be seen as quite faint, the core reasons for this is that their focus is on slightly different issues than those that the more dominant groups have developed and appear as the 'core' sustainability coded discourses. In defining some patterns from the coded issues: there are two 'consensus codes' that appear as focuses for both SMPs and all data sets – environmental issues

and reporting. There is more dissensus – with the other four top codes from all data sets not represented within the top nine coded sustainability issues for SMPs. In reviewing the main sustainability codes from the SMP interviews, SMPs seem to be more concerned with the basic understanding and interpretations of sustainability (dissensus codes 1, 3 and 7); cost issues and motivations (dissensus codes 5 and 6); and then providing some basic examples (dissensus code 2) whilst also interpreting the difference between small and large firms in terms of sustainability discourse (dissensus 4). In turn, the overall coded sustainability discourse has moved on from any basic understanding, and is exploring the services that can be provided by the accounting community (dissensus 3 and 4); how sustainability has/is changing (dissensus 2); and the current important issues of carbon reporting (dissensus 1). There are important time issues conceptually, with SMPs still grappling at the start of understanding sustainability, whilst the more dominant accounting community discourse has moved onto service development.

What we are starting to see are the differences intra the accounting community in terms of the developing concept of sustainability, and also the influence and direction of the dominant voices from within the accounting community. This is not only SMP versus the rest of accounting, but looking at for example the difference between the big four and professional accounting bodies (see Table 14, page 165) can illustrate distinct patterns and differences in what the groups would like to discuss in terms of sustainability: in this example the differences are the focus of the big four on carbon reporting whilst the professional accounting bodies give a higher weighting to 'related to accounting'. The focus of the big four is on the current development of carbon reporting and they are not looking at how this relates to the rest of the accounting community – whereas the professional accounting bodies are concerned with how sustainability is shown in relation to accounting. As the Recognised Supervisory Body (RSB) the professional accounting bodies are charged with governing and regulating accounting practices, and so their stance and focus is crucial within the accounting community as they are held as being the body that co-ordinates the accounting view intra and inter the community. Intra the community this may be a more strongly held view, outside the community the importance of the big four weighs equal – they are viewed as a 'pseudo macro actor' (Ramirez, 2009) with equal weighting to the professional accounting bodies, in many cases it could be viewed they have the most influential role in terms of regulatory mechanisms with more resources and a more powerful lobbying presence.

This reinforces the notion of the accounting community being a polyvocal community with distinct voices in the accounting community with differences in foci and views and unless all are taken into account and also catered for, the more dominant group's voices and concerns will dominate and lead to the development of policy that is not representative and catering for all groups within the accounting community.

This leads to another finding being the dominance of particular types of discourse. In this research it has become clear that though this work started off with the SMP interview discourse as being the primary data set, the inclusion of other interview groups including the professional accounting bodies and the big four, and then the web-site analysis of these groups has provided more data on these issues and therefore is more influential. In terms of the data sets, in this research, a sampling sufficiency approach was taken in terms of the SMP interviews – when no further codes were created the interview group was deemed to have covered all of the core sustainability issues from within this group and a sufficiency of sustainability issues was deemed reached. The SMP interviews provided one of the substantial sources of data (in quantity terms) within the research, the second core data set in total quantity terms is the big four firm web-sites. It is useful to be able to contrast the results from this data set with the interview data from the big four firms. This was not possible in terms of the SMPs as their web-sites are generally not developed enough to allow views/comments and discourse around concepts to be shown on the web-sites. This is useful as though the interviews are taken at face value, the use of the data has been developed to some degree in this work to allow a more transparent process and also as a particular research aim was to focus on the SMP group to access their views and understanding of sustainability. Despite this, even in research mindful of the importance of taking into account this group view, the big four and professional accounting bodies views do tend to dominate the sustainability discourse. Quite notable is the data coded from the web-sites is a substantial source of data (even for the big four and professional accounting bodies – Chart xiii, page 226, indicates the data sources as at least 60% data coded from web-sites; 40% data coded from interviews). This is illustrative of the importance of web-sites in disseminating data in the accounting community, and the use of web-sites to present material and expertise to different audiences. Whilst providing guidance in their own right on issues in line with accounting and sustainability, the web-sites also provide a check on the interviews carried out with members of the accounting groups they relate to – in this case most closely the big four and professional accounting bodies. The web-sites are a different

source of data – are more ‘group think’, have been crafted, are directed towards clients/members, use visual imagery. These differences can be explored, and the figure xiv (page 227) and xv (page 228) illustrate the different focus on issues of the big four and professional accounting bodies – comparison of web-site and interview data.

In brief, the big four web-sites had less proportionate focus on defining concepts and more on developing services, which as one of the main mediums to contact and engage with clients, the web-site would have been expected to focus on the development of services. The interviews allowed more direction and discourse on the actual concepts, whereas too much conceptual discourse on the web-sites may be confusing to clients and distracting from the core aim of ‘selling services’ and also selling themselves and their expertise and professionalism in this area.

The professional accounting body web-site and interview data was perhaps a little more consistent in comparing the sustainability coding from the two data sets: the main difference – similar to the big four – is the focus on the web-site of developing services and interviews on definitional issues.

What perhaps is clear is that the web-sites are viewed as a particular vehicle for presenting data and this is very much tailored to presenting data to potential new clients/members to reinforce the expertise and professionalism of the firms, highlighting the services they offer, and how these have changed and their influence on this change over time – highlighting the importance and reliability of this organisation in carrying out services for clients.

The way of presenting data is not only influenced by client/member focus, but also technically the use of visual imagery is an important part of the data communication process. The visual data can be used almost like signage, its initial importance is to quickly present material and locate its positioning. The use of visual data as signage is a common occurrence, examples being the use of a plant or tree (environmental); image of money/coins (financial/economic). These are common both on the internet and also outside of the internet. The visual data can be viewed at another level as well though, and that it is either as supportive of or perhaps even counter to the written material or statements. Ignoring the visual imagery used is reducing the value of the analysis; clearly the images used have been carefully placed on the web-sites and so should not be treated as just an afterthought or as a piece of wallpaper. One issue to

answer is the apparent support or contradiction of the imagery used to the statements made, based on the assumption the images are carefully selected. From this research work, there is a more pronounced use of web-sites and visual imagery by the larger bodies – most notably the big four. These are professionally run web-sites with lots of data and links on them. The big four use a lot of 'signifier' images to represent issues, this crosses cultural and language barriers and can be used globally (note the UK sites of the big four firms were analysed). The main message that the big four and to a lesser extent the professional accounting bodies are trying to send out is one of professional competence: expertise; rigour; timeliness; thought leadership; reliability. They are leading in the development of sustainability, are competent and professional, and ahead of current debates such as carbon reporting. Also quite clearly, the conceptual developments are eschewed for more practical and service based views of issues.

12.5 Comparative analysis of literature review findings and data analysis.

This section will develop the data analysis and explore this in-line with the issues developed in the literature review section of this thesis.

To aid clarity, this section follows the same flow of issues as the literature review section but is not being repeated but the main intention is to explore the data analysis findings that correlate to the literature review findings – where notable, confirm any divergence or additional corroborative findings. Significantly divergent or strongly convergent issues will be one of the threads developed further in the next section.

This section that follows is structured initially in line with the literature review section to allow the primary data to be coalesced within the headings:

In relation to sustainability and CSR terms, these are terms that are evolving but also have clearly been developed differently and are contested (Milne and Gray, 2013; Gray, 2010; O'Dwyer and Owen, 2005; Gray and Bebbington, 2001). There are significant differences in how this is interpreted by the primary research groups – primarily split between SMPs and big four firms and professional accounting bodies. Having stated this, each of the big four firms and professional accounting bodies demonstrate quite distinct views as shown via their web-sites and their focus on sustainability and the specific services offered. This was somewhat counter the interviews with the bigger organisations where the interviewees (specialists on sustainability and accounting) had

more straightforward views on the sustainability definition – often closely aligned to standard definitions of sustainability. This more in depth understanding of sustainability allowed them to discuss changes in the use of terminology. A view of the difference between the interview and web-site discourse on sustainability can be seen as the web-site development is along much more service based lines. The SMP interviews when directly challenged about the terminology seemed to show limited knowledge and understanding of sustainability, clearly stating limited knowledge and support from the institutions in developing this understanding. Also as a concept that was not clearly aligned to any services provided, and this supported a lack of interest in developing an understanding of this concept.

In taking a wider view of CSR, based on Basu and Palazzo (2010) and Scherer and Palazzo (2010), this development to a wider interpretation or view of the sustainability debate from merely organisation centric and liability logic to one that is much more around social equity and macro concerns around sustainability. The wider views of sustainability from the SMPs perspective were to do with up-scaling to economic issues from the organisation; the role of big business in leading on these issues and resource use, and the use of legislation by the government which could help define the accounting role in this area. These were pragmatic views that were also distancing themselves from these issues. The big four and professional accounting bodies did talk more about global development and roles. In the sense of the development of sustainability reporting there are clearly views that chime with the literature in terms of the need for more than just box ticking form completion but almost a redrafting of the social contract.

Stakeholder engagement can lead to changes in performance – especially bringing together improved profit and social concerns (Cooper and Owen, 2007), that reliance on legally mandated reports will not placate stakeholders fears (Stone, 2011), and ultimately if you don't engage with stakeholders firms will suffer reputational damage (Malsch, 2013). In terms of SMPs the main stakeholder engagement is with clients, with the operational mode that if the client is perceived as not wanting a service i.e. sustainability, it won't happen. This was often used as a way of 'red-flagging' discourse, limiting it being discussed any further without the perceived client support. Other stakeholders such as the professional accounting bodies are seen from a distance, as being more the gatekeepers of the profession and not for instance guiding and supporting the SMPs in new service areas such as social and environmental

accounting. The big four and professional accounting bodies are much more expansive. Outside of the accounting community the big four have developed considerable links – networking and the development of services is crucial to the success of the firms. They also are representatives on many legislative and regulatory panel bodies – as are the professional accounting bodies, though the big four dominate in terms of their role in supplying expert guidance to governmental bodies (Ramirez, 2009).

Exploring different organisation types, the development of transnational corporations and the growth of the global span of influence has had a minimising effect on the controls of the traditional nation states and has significantly reshaped the business communities role and influence in society (Murillo and Lozano, 2009) and especially the development of the role and influence of accounting within this global power shift (Gallhofer, Haslam and van der Walt, 2011). In the accounting community the split between the big four and the rest of the accounting community is clear and significant. The big four firms see themselves as global professional service firms (beyond mere accounting) with a transnational spread, rapidly developing distinct services in new areas such as social and environmental accounting. The big four firms rarely look within the profession to other accounting firms (during the interviews with the partners in the big four firms it was commented on that they see each of the other big accounting firm partners only briefly when tendering for work) with limited engagement with the professional bodies and no views on SMPs. Many partners/staff working in SMPs have previous experience in working in and or training in firms including the big four but this generally creates no lasting business linkages. SMPs have strong views on the different standards for large firms as compared with SMEs, with discourse on the inappropriateness of standard reporting terminology for SMEs. The professional bodies are seen as the gatekeepers and examination centre for the profession. The accounting community is led by four transnational corporations who feel and behave with no responsibility and accountability towards the accounting community (Ramirez, 2009).

The importance of SMEs in the sustainability debate has started to be acknowledged with some positive reasons why they should be included in the sustainability discourse for example the innovative approach to problem solving taken by SMEs (Morsing and Perrini, 2009). A major restriction on SME involvement and or influence in this area being the reporting of and communication of action and events that could be defined

as sustainable (Nielsen and Thomsen, 2009). This is perhaps the primary issue explored in this research – the role of SMPs in the accounting community development of social and environmental accounting. SMPs see their roles within accounting as dealing with client needs in a changing environment. Many previous services such as assurance and even in some cases taxation are not being carried out by SMPs and in a market where their core services are dwindling new service lines should be appealing. The major issues around sustainability services are the lack of connection and clear direction from the big four and professional accounting bodies; the lack of guidance as shown by the lack of understanding of terminology and also disquiet around some of the focus of extant reporting systems. SMPs seem to have a mentality that the framework they work in is foisted on them – their limited opportunity to change things due to: time pressures on themselves; their client needs; lack of specific direction and leadership from the professional accounting bodies.

The perception of SMEs has been of a group that is ignorant of sustainability but this has been changing (Revell et al., 2010) when in particular the motivating and restraining forces on SMEs are taken into account and the lack of reporting should not be taken as a lack of engagement (Worthington et al., 2006). On the surface SMPs do appear quite down-beat about sustainability starting with initial problems understanding the terminology but when probed a little deeper issues such as community involvement and examples of recycling, this is more that they can be seen as operating on a different level – a more pragmatic inward facing operational activity level which is often missed or misinterpreted in reinforcing the perceived view of SMEs.

There are a number of developed reasons firms are motivated by sustainability including: stakeholder engagement; business case; paradigm change to firms operations and has been developed to include gaining a competitive advantage; use of legislation to push forward change (Wilson et al., 2012; Brown and Fraser, 2006; Simpson et al., 2004). The main motivations are concurred as being the cost benefit motivation more clearly established by issues such as metering and reduced use of energy, less paper and office consumables used, and also the driving force of clients and their needs and requests.

In exploring what could be termed ‘National characteristics’, there is research that illustrates the difference between the organisation dynamics of the globally spanning big four firms and the majority of accounting firms most of whom operate locally with some working on a national and a few on an international basis. Comparison research

has shown: the impact of 'environmentally supportive' governments (Lawrence et al., 2006); differences between SMEs in UK and Netherlands (Revell and Rutherfoord, 2003) which again showed distinct contextual issues impacting on the SMEs; the impact of transnational corporations on SMEs in developing countries (Jeppesen and Hansen, 2004). Whilst the SMPs interviewed did not comment on specific contextual issues they did confirm issues around the UK being quite a regulated environment (via the government and regulatory bodies such as the professional accounting bodies). Whilst no direct impact on their operations by transnational corporations (big four) was noted, the implications of the reporting frameworks and terms used – human rights, were commented on as being perhaps not commonly used in the UK and more internationally focused and for larger businesses. Revell and Rutherfoord (2003) found that in the UK the drive towards sustainability is delegated often to bodies like the Chambers of Commerce, the downside being these have a limited efficacy in promoting the concept to members.

The reporting frameworks discussion demonstrated there are general concerns over the reporting process and the potential for 'greenwashing' (Tregidga, Milne and Lehman, 2012; Sikka, 2010) and the options and limitation of reporting systems and metrics for SMEs is noted (Borga et al., 2009; Rao et al., 2009) and even the notion that larger multi-national corporations are all reporting sustainability reports can be challenged (Stubbs, Higgs and Milne, 2012). Reporting on and in sustainability has a growing trend and there are numerous rationales and motivations for its development (Buhr, 2007). The reporting process and formats shown (illustrated by the Global Reporting Initiative - GRI) were considered as bureaucratic and the terminology used not relevant to SMPs and clients. Most of the SMPs had not seen a sustainability report before. The big four and professional accounting interviewees had much more developed experiences in relation to reports; were able to discuss on the evolution of the integrated reporting and critique the current reporting system as well, that a box ticking approach will not be an effective way forward in terms of sustainability and organisations in the future. There were also some discourse around national characteristics impacting on the take up of reporting with the UK cited as being a more principles based environment than rules based and therefore less receptive to a reporting process. The imprecise nature of some reports and potential confusion with the usage of accounting terms was also of note.

The accounting community and accounting is a continuously changing environment

and to understand some of the change process and the powers that shape the accounting community you need to explore it at its margins (Miller, 1998). One of the emergent strands that is being 'normalised' within the accounting environment is sustainability and accounting which in some ways has now been moved from the margins of accounting to be portrayed as being a signifier of financial success (Lehman, 2013; Malsch, 2013). Whilst accounting has been seen as a mediating mechanism to help in the development of business and sustainability more generally (Malsch, 2013) there are drives towards more independent and legally regulated frameworks – rather than the more self-regulated approach that accounting has traditionally favoured (Malsch and Gendron, 2011).

There is a large difference between the views of the SMPs and the big four and professional accounting bodies in terms of the development of accounting and the accounting community. SMPs are operationally focused, see a big gap with big firms whom they see appealing to stakeholders and cynically the development of reporting often not showing the actual situation in reality. The SMPs discourse around the accounting community was mainly around perceptions of the role, power and influence of the big four (where in the main no contact or engagement was noted) to the accounting professional bodies which are seen as gatekeepers to the profession specifically in the qualification process. There is the paradox that many SMPs faced with a shrinking of the services they offer – many not providing assurance work due to the small firm exemptions, and also now often not giving taxation advice, this leaves the question what services will SMPs provide in the future? From the perspective of the big four and professional accountancy bodies, the roles of the big four and accountancy professional bodies are seen as supportive – the big four providing significant resources to the development of sustainability and the professional bodies being able to work with all of the big four. Much of the standard development is through the work with and in groups and or committees that have been tasked with developing standards. This avoids claims of the big four working for their own ends though how much this is used as cover to avoid self-interest questions is an open question. The big four firm’s service structure model easily accommodating the new sustainability service lines supported with the recruitment of specialist staff and resources.

Fundamentally separate accounting firms do not work together, and see each other often as competitors and so maintain their distance. This is with two main exceptions: the professional accounting bodies are seen as being distinct and approachable; the

growth and development of accounting networks – for larger firms these are international networks of accounting firms – such as Baker Tilly International with 161 member firms spread over 137 countries employing over 27 000 staff (Baker Tilly, 2014); for smaller firms these could be national groups of accountants – such as MHA – a group of 9 regionally based accounting firms (MHA network, 2014).

The view of SMPs of the notion of sustainability development within the business community is being led by the big firms and cut down versions of larger organisations development operates for SME/Ps (Fifka and Drabble, 2012; Jenkins, 2009). The written documentation of SMPs is questioned in terms of use and relevance to clients with particular criticism of financial statements and their legalistic language (Stone, 2011). The involvement of SMPs in the debate is marginalised and the role of the big four sprawls over the whole process (Ramirez, 2009). SMPs feel there are 'small versus large firm' debates, not only intra the accounting community and the role of the big four, but within the discourse on sustainability development. Large firms, mainly discussed in relation to the big four, are seen as being leaders on these issues and also as having the resources (staff) to develop new service lines. SMPs portray themselves as hard working and operationally focused businesses with limited time to develop new services. SMPs are not really on the radar of the professional accounting bodies (Ramirez, 2009), and are completely absent from the big four perspective with the absence of a client relationship they seem to be discounted from discourse.

The concepts of stakeholder engagement and management are fundamental to accounting and the development of social environmental accounting (Deegan, 2002). The implications of dominant discourses in stakeholder engagement are given as well as the potential distortion of sustainability by the accounting role and can be seen as warnings to the wider community and specifically the accounting community (Archel, Husillos and Spence, 2011; Gray, 2006). Whilst more positively the role of accounting is given in the social accounting project as “to act in the public interest” (Dillard, 2007, p. 48). SMPs have a strong relationship with clients. The relationship with staff is in extremis from paternalistic and describing themselves alongside 'family firms' to very critical and cynical of staff working within the firms. The contact with the professional accounting bodies is reactive and quite limited to new regulations or audit visits. There is minimal linkage with other accounting firms. The big four firms paint a picture of being much more in control of their own destiny, with established and clear service lines which they are developing and adding to these traditional accounting services in

developing their global 'Professional Service Firms'. A key requirement is making sure they respond to clients with new services such as sustainability. They are clear that sustainability can and should be linked to accounting, which leads to increased services they can offer, driven by the business case approach (Brown and Fraser, 2006). They operate in relation to stakeholders including: clients; regulatory bodies such as FEE; committees and independent bodies such as: Bitc; government contact. A main business requirement is to network, and for the big four and professional accounting bodies a prominent stakeholder in this area are the independent regulatory bodies – Accounting Standards Board/ Financial Reporting Council.

In exploring the need for accountants and sustainability, accounting is seen both as a body whose role in sustainability is questioned (Clarke and O'Neil, 2005) and on the other hand a group whose normalising voice and expertise can be used in moving businesses along a sustainability path (Andon, Free and Sivabalan, 2014; Archel, Husillos and Spence, 2011). There have been views that accounting should not be viewed just in terms of providing restrictive frameworks, but also provide information to enable individuals to measure and carry out change (Bryer, 2011).

SMPs struggle to understand the concepts of sustainability and CSR and also feel these may be more appropriate to multi-national corporations. The more in-depth interviews have shown there are issues around the terminology and limited reporting of SMEs that hinder their involvement in the discourse and masks some of the specific experiences that could be framed within social and environmental development and would be more appropriate for SMEs.

The big four firms have significant resource investment in the development of sustainability and accounting and the professional accounting bodies believe that the discourse has moved to allowing the use of accounting terminology i.e. asset values; risk factors – that can now form the framework to explore social and environmental issues but clearly also places at the heart of the debate the accounting community.

A discursive issue is the practitioner v academic debate, where there are clear differences between the understanding of accounting practitioners and academics on the sustainability debate (Parker, Guthrie and Linacre, 2011). This is perhaps a major reason why the academic community itself is calling for more engaged research with the practitioner community (Adams and Larrinaga-Gonzalez, 2007) and also more research in context (Contrafatto, 2014; Bryer, 2011). The separation of the role of the

big four and professional accounting bodies is explored and critiqued with the view the big four firms guide the accounting community as 'pseudo macro actors' (Ramirez, 2009). SMPs are a hidden entity within the accounting community, with limited engagement with the academic community and also it has been difficult for the professional accounting bodies to discuss and use any findings from the SMP community to develop policy and guidance. This is also in the context where the big four firms through resource use and reputation dominate the discourse. The accounting community is a diverse group of professionals even when focused on the practitioner area there are a number of different groupings. The academic community and professional accounting bodies have started to try to bridge the engagement gap. The big four firms operate within committees for regulatory bodies and policy development. They are often seen by the government in preference to the professional accountancy bodies for government projects. The big four have no interest and connection with other firms in the accounting community and are not inward looking as potentially a group of stakeholders of the firms. The big four firms are even distinct in their development of social and environmental accounting. A major question concerns their development as professional service firms, and whether this will take them on a trajectory out of the accounting community, or in future they will even perhaps see the separating out of the accounting components of the firms. The surprise in relation to the big four firms is that after a period of rapid change and consolidation in becoming the biggest firms in the late 1990s (after the collapse of Arthur Anderson in 2001 there was the development of the big four) how over a decade later they are still the big four – not the big three, two, one or even five. The pattern has been over time for incremental changes in the largest firms through mergers and acquisitions – there is no natural numerical order and therefore a steady state of the big four could be seen as more unusual than for this to have changed.

12.6 Summary

The final section in this chapter is tasked with bringing together the main findings from the three inter-connected sections in this chapter: the comparative analysis of discourse to Grand Discourse; comparative discourse analysis of SMPs with others and finally the comparative analysis with the literature review.

It is important to put the SMP perspective at the heart of this research project –

fundamentally and what is significantly different about this work are the findings and voice of SMPs in this debate. This is where exploring the movement between discourse and Grand Discourse, and the differences from within the SMP community and the Big four/others. It does appear that a wider range of social topics are covered in terms of the SMP views on sustainability and accounting. What can be posited is that the Big Four/others have more clearly articulated views on sustainability and these appear to have moved to now being around the developed Grand Discourse topic Justice. This could be seen as one of the very essences of sustainability, perhaps the one that has been least developed around 'social' issues, and so moving into this area from the perspective of leading on this debate can be seen as a logical development. In having reduced the discourse to Grand Discourse categorisations the SMP interviews have more focus on the Partnerships (environmental) issues. Wider than just the focus on business issues is the central notion of the environmental strand and its importance in understanding the sustainability concept. This could be seen as less regimented thinking from accountants working for SMPs, and or even perhaps illustrating the newness within this debate and attempts to try and deal with a broader range of issues as much from an interpretation and understanding perspective..

In moving onto the comparative discourse analysis between SMPs and all others, this provides us with more detail on the categories developed which as the discourse can be more closely traced back to the codes created in this research process allows a more developed discussion on the differences that can also be explored in-line with the Grand Discourse differences. Starting at the Grand Discourse findings of a wider per-view of SMP accountants of sustainability and business, the environmental issues are equally important in this analysis but is added to with the focus on reporting issues. This is one of the communication categorisations which can be seen as a way of linking the sustainability concept to the business community – through the need for and use of reporting mechanisms. The discourse clearly shows that not only are there differences in the wider view of the SMP group and the Big four/others, but with a little more detail from the discourse analysis these differences can illustrate the engagement and role or absence within the sustainability development process in the accounting community. SMPs can be said to have a wider view of sustainability, but also one which is more reactive and backward looking. They are still scrabbling with understanding the sustainability concept that is being formed and re-formed within the accounting community. They are developing their knowledge metaphorically using relevant examples which can be drawn from the wider community where there has

been the development of and importance placed on environmental concerns. Also a clearer economic rationale for the development of sustainability is clearly articulated; which is quite a straightforward and intra-accounting view of the sustainability concept. The analysis of the Big four/others shows a more nuanced understanding of the concept and relates to issues that are currently 'hot topics' such as carbon reporting. They are at the forefront of discussions, and the changing nature of sustainability is discussed illustrating their developing relationship with the concept over time; as well as how this has and will continue to be driven in relation to services that they can offer and develop. A much more forward looking and 'leading' view of the concepts, illustrating their involvement and influence on the discourse.

The final section helps to contextualise the discourse and Grand Discourse within the accounting community of sustainability. The issues around terminology of sustainability and CSR can be seen as ways to block or be blocked from the debate (SMPs) and ways to help develop and shape the very concepts (Big four). The Big four firms and others have clearly developed understandings of the accepted concepts and can join in intra-accounting debates on these issues. When developed to the wider economic issues this was seen as being portrayed very much along the 'small versus large' business discourse that primarily led to leadership and control of the agenda and developing concepts (big four) and control, and what could be seen at best as following the debate (SMPs). These develop into issues around organisational types with the span of control of international firms compared with SMEs whose influence is defined as limited. The very impact of different 'national characteristics' could have significant impact on SME/SMPs in particular with some operating in a more explicit CSR environment (Matten and Moon) but this also impacting on the creation of legal frameworks such as the requirement to report. The very identification of an SME/SMP creates the view of an uninterested and reactive group from outside of this community, a view supported by the apparent lack of engagement. From within this is quite a different view, though this is commonly masked by the use of inappropriate terminology.

The influence of different groups such as clients on the development of the concepts and services operates as both a 'green light' driving forward change and also as a 'red light' constraining organisations from developing services if clients were predicted as not liking them. There are specific accounting debates that again can be seen as either controlling and or restricting and as encouraging the debates and services to develop,

from the very diverse accounting community.

Chapter 13

> "From the Renaissance to the nineteenth century, great artists and philosophers painted and discussed accountants and their complex role in society. But great artists don't paint accountants anymore." (Soll, 2014, p. 205).

13 Discussion

13.1 Introduction

In the final chapter in this thesis the intention is to bring together the multiple discourse channels from within the research project. The focus in this chapter is in particular on the contribution this work makes to the academic debate. Having developed the key findings and themes, the section then develops in answering the "so what?" question in terms of not only the comparative findings of the secondary and primary research, but what conclusions can be drawn from these summaries and the possible implications and approaches that can be taken to mitigate against some of the perceived challenges. A final aim at the end of this section is to discuss and evaluate a number of key policy development suggestions.

A useful start is to re-iterate the main question posed in this research work:

"A critical discourse analysis of the concept of sustainability within the accounting community inclusive of small and medium-sized practices."

The primary data in this research project has been split into four data sets. From this data any potential addition to research knowledge is developed which forms the basis of this summary section. The data sets can be defined as: sustainability and accounting literature inclusive of current debates; interviews with SMPs including discourse around the organisations, accounting community and sustainability; big four and professional accounting body interviews – focused on sustainability issues; big four and professional service firm web-sites – focus on sustainability (CSR) information sections. All of the data sets explore a range of views on sustainability and accounting issues - the big four and professional accounting body interviews which were more focussed towards discourse around sustainability and accounting; the SMP interviews did provide additional discourse in relation to organisational issues, primarily self-

reflections on SMPs (though all of the interviewees were asked about SMPs). The fact there is no other data set providing evidence of the views of SMPs makes the interviews with SMPs especially important and the extraction from these interviews of insights and conclusions. The additional discourse in the SMP interviews around organisational issues was carried out in an interpretative way in support of sustainability issues, and not just in terms of the descriptive data. This more conceptual analysis is directed by the creation of Grand Discourse conceptualisations which was discussed in the preceding chapter. This resulted in the wider perspective of sustainability from SMPs point of view inclusive of more society developed issues such as environmental concern. The analysis of the SMP views on sustainability and the accounting community structure and its impact on the understanding and voice of SMPs in the sustainability and accounting debate is perhaps the most significant conceptual strand developed in this summary section and this research project as a whole.

In terms of the research findings in line with the original question, this chapter is detailing the findings which will help explore this research question. This chapter is split into three distinct phases, but each of these sections builds on each other, in covering issues linked to the research question. Specific points of the question can be aligned with these blocks: the first section defines the addition to knowledge that this work makes with a focus on sustainability and small and medium-sized practices; the second section headed further analysis – brought out the importance of the critical discourse analysis approach and further significant findings of the work; the third block is the more reflexive end to this work, that covers limitations and reflexive analysis, policy suggestions and the some final thoughts. This can all be summarised as separate views which can and have been aligned to the research question; ultimately a more holistic interpretation of the issues is inclusive of all of the areas.

This chapter is structured into three blocks:

-Key addition to knowledge -

This section presents the key addition to knowledge of this work which is clearly laid out having been shaped within the work and draws on in particular the data analysis chapters in addition to the literature review findings. This mainly concentrates on the findings that can be aligned to issues around SMPs and sustainability.

-Further developed analysis of significant findings -

Having highlighted and developed the key addition to knowledge, this work will then explore some of the findings further. These findings will be highlighted due to the perceived significance, unexpectedness and contrast with established findings, and or strength and clarity added to the current research findings. The work will then distil the most significant conclusions from the work and the implications of these discoveries with some policy implications and development suggestions. This section is effectively answering the 'so what?' question. This is a wider focus than on SMPs and covers issues related to the accounting community more generally and also to the wider society.

-Limitations, reflexive analysis of the research process and policy suggestions -

The final section is a reflexive analysis of the research process and limitations of this approach and suggestions for further research in the future. This will include a review of any issues around the research process inclusive of primary data analysis and the creation of data sets – and will include reflections on the researchers role, this is not just a critical reflection on the process in hindsight but is mainly driven to aid future research projects in this area, as well as the reflexive aspect being important in its own right in this research project inclusive of for example the web-site analysis and visual issues.

13.2 Key addition to knowledge

This section is developed in line with the four proposed research questions in Chapter 1, section 1.2 – Research aims, objectives and questions.

Q1. What is the understanding of SMPs of accounting and sustainability?

This work explores how SMPs understand sustainability, and the first addition to knowledge is the very data and views of SMPs. The views of SMPs have not been explored in any depth, the main research in relation to SMPs can be defined as the work by Spence, Agyemang and Rinaldi (2012); Jenkins (2009) and Ramirez (2009). The only work which has specifically dealt with SMPs in relation to sustainability is the work by Spence, Agyemang and Rinaldi (2012). Therefore this work is adding to a very scant body of knowledge on SMPs and sustainability. It is therefore important to note the common findings and then additional results of this work in particular in relation to Spence, Agyemang and Rinaldi (2012). Implicit in Spence et al. (2012) is the notion

that sustainability is now an issue that accounting firms should be engaging with – viewed and highlighted in this work as the movement of sustainability from the margins of the profession to a more central and accepted accounting service. This work accepts and supports the main findings and professional development proposals within Spence, Agyemang and Rinaldi (2012) but in addition focus is placed on the tensions within the accountancy domain, and in particular the lack of a consistent development of issues within certain groupings with the particular dominant heretical discourse (Archel, Hussilos and Spence, 2011) from the big four firms. The accounting community is viewed more in Spence et al. (2012) as a dichotomised world of the SMPs and the professional accounting bodies. There are a number of groups with influence within the accounting community, in this research the big four firms are included as 'pseudo macro actors' (Ramirez, 2009). This is developed further that there are multiple discourses from within the accounting community, and this needs to be factored in when supporting the development of services and knowledge; that is not just replicating what the big firms do, but different and specific guidance is given for the different services, resources and clients of SMPs.

The focus on exploring sustainability within the organisation context from the perspective of small and medium-sized enterprises, in this work from the specific perspective of small and medium sized practices – small accounting firms, and this is also developed in terms of how this reflects back onto the accounting community development of sustainability and accounting. One of the clear messages from the work is that SME/Ps should not be treated as cut down versions of larger multi-national corporations, whether considering generally SMEs within the business community, or more specifically as SMPs within the accounting community. Even the larger firms are individual and quite distinct. There are significant issues in this approach which can be seen in terms of the use of reporting formats as applicable to SME/Ps and multi-national corporations with minor amendments. SME/Ps operate on a different level and this needs to be accounted for in any kind of accountability process. Combined with the limited resources and issues with bureaucracy this would point towards more effective use of third party assurance processes, which again could be a role for accounting firms.

Q2. How is the concept of sustainability developed in the accounting community inclusive of SMPs?

This work, which is not common in the accounting research community, does develop comparatively some of the groups within the accounting community that control and restrain the role of SMPs in the sustainability debate: in particular the Big four firms and professional accounting bodies. The Big four firms and professional accounting bodies dominate the sustainability discourse within the accounting community and not only shape but have excluded the SMPs from any significant involvement in this process. An initial finding is in exploring these groups in more detail they are not and should not be considered solely as a homogenous group. This is not clear from research on the big four and professional accounting body organisations (Carter and Spence, 2014; Alvehus and Spicer, 2012; Covaleski and Dirsmith, 1990) that they are quite distinct in how they view, comment and relate to sustainability. Each of the Big four firms have particular areas of the 'sustainability and business' debate that they have specialisms in and have developed. So the notion of homogenised views of sustainability is challenged and in some ways can be seen as an important precursor to allowing more voices to be included in the debate in the accounting community on sustainability. If starting with the dominant groups within the debate, and pointing out that the views and areas of interest and expertise are not common, then adding further groups from the accounting community such as SMPs will not be adding a wider range of diverse views, but adding to what is already a range of views which perhaps for sense making reasons has been simplified into an apparent cogent group view. The notion that all of the larger firms (in this research this is the Big four firms) provide a cohesive view of sustainability, this can be challenged in exploring the web-sites. Clearly different interpretations and priorities emerge including the big four firm focus on distinct issues such as: conflict diamonds (KPMG); sustainable real estate (Deloitte); sustainable finance and responsible investment (PwC); executive action on climate change (research) (EY). These illustrate the very separate directions of the firms with some core similarities in terms of issues like the definition. The big four firms continue to dominate the agenda (Carter and Spence, 2014; Alvehus and Spicer, 2012) in terms of the interest and focus on them as providing exemplar models of accounting corporate behaviour that is implicitly held up as 'good practice' to all accounting bodies.

Q3. Why would SMPs be motivated to develop the concept of sustainability within the accounting community?

The common perception that SMPs are not interested in sustainability is a blunt

generalisation and this work refines this perception further, and challenges the basis of this view. Whilst accepting the limited terminology that SMPs may have in engaging with the sustainability debate, a developed view of the SMP group is that they are interested but inarticulate in the sustainability discourse. The voice of SMPs needs highlighting and taking into account in the accounting community debates on sustainability. Whilst this view is one which is temporal, many smaller firms are not as forward looking and reflect more on what has been enacted on them. It is clear that the societal discourse on sustainability issues has had far more effect on SMPs than that on sustainability from within the accounting community. The views that are expressed by the dominant groups most notably the professional accounting bodies are not disseminated effectively to the SMPs. The feeling of the lack of engagement is a circular issue; with the SMPs non-involvement also limiting the interest in reading and finding out more about this specific business issue, this lack of knowledge limiting the effective engagement of SMPs in the debate. With the growth within society of interest in these issues the SMP accountants would often look to contextualise issues to events happening outside of the accounting community. The dominant bodies will need to review the communication channels within the accounting community. An illustrative example is that around recycling which within society is generally a clearly articulated desire that SMPs have bought into, and can relate to the local accounting community operations. If looking at the development of specific services from within the accounting community in relation to sustainability the view is definitely one of 'follow my leader' and waiting to see what the big four professional accounting bodies create. This shows a limited awareness of any services that are currently being offered, and is also reinforced by the slow and sparse development of services from within the accounting community in relation to sustainability. The view from the dominant bodies is more along the lines that creating services for the larger firms there will be a trickle down approach with smaller firms picking the 'low hanging fruit' and initially carrying out the most basic services that can be defined as within the sustainability and accounting remit, such as energy monitoring and or saving suggestions (carbon reduction).

It is also clear that SMPs are a diminishing group that the professional accounting bodies do not appear to go out of their way to support and develop the continuance of into the future. This is an issue that is beyond the sustainability issue in one sense, but looking at this in another way, the removal of a significant group such as SMPs will have implications for local business communities and SMEs. With a more limited pool of professional experts to consult and receive guidance from, this will certainly have

an impact on the development of SMEs as accountants have been viewed as trusted business advisers. As a consequence of this, the move towards becoming more sustainable business enterprises will at best be a slower process, at worst one which is not developed in any effective and significant manner and is at most a promotional exercise. This can be aligned to the lack of engagement with sustainability which could be an issue that helps develop the need and importance (even just at a service level) of SMPs into the future. The lack of a clear service role of sustainability for SMPs is a major obstacle to engagement and also indicates the clear difference in levels that the different groups operate at. Whilst discussing sustainability, it becomes apparent that the discourse between the different groups is at different levels: the SMPs are working at a more text-discourse level whilst the Big four and professional accounting bodies operate on a discourse-Grand Discourse level with more focus on the creation of conceptions and services as against the SMPs who operate on a much more grounded basic 'see and say' approach using illustrative examples from home and the environmental concerns in discussing sustainability.

Q4. Where the current accounting and sustainability debate is – is this still an emergent concept within the accounting community?

Whilst there are views that sustainability has moved from the margins of accounting to becoming a more accepted service and discourse within accounting (Lehman, 2013) one area that has seen little discourse development is that between the accounting firms – intra the accounting community. This is commonly put down to commercial pressures and not wanting to work with competitor firms. The role of the professional accounting bodies is portrayed as a more mediating influence and so could be useful in this development process. There are a number of reasons this could be of value: share best practice within the accounting community; the accounting community itself needs to engage with sustainability issues and this would be a way of operating in a more transparent way. This also is illustrative of the commercial driving force on accounting firms which can be seen as the dominant strand of change and also of stakeholder accountability (to client views) and is aligned with the business case for sustainability development (Brown and Fraser, 2006). With such a dominant line of discourse, much else in this area of review will be marginalised and not fully explored if it is in particular a challenge to the dominant accounting view of sustainability.

The current view can be taken that sustainability is now no longer seen as marginal to the accounting community (Miller, 1998) and has moved much more to be an accepted strand of discourse and service offered by the accounting community. Whilst this may be clear with the larger (big four) accounting firms this is much less clear with the smaller firms and a more accurate description would be one where the accounting firms are at different stages of acceptance and provision of services connected to sustainability. This is an issue that the professional accounting bodies need to help address and must also acknowledge. To consider that we are at a stage of development where the use of accounting terminology can be aligned with the aims and intentions of sustainability is an approach which must be viewed closely to ensure that all (especially inclusive of SMPs) firms are taken into account and these concepts developed in a way that is inclusive and useful for all firms.

In relation to the research process an aspect that seems to have had limited research development is in relation to critical discourse analysis and the movement to the Grand Discourse stage from discourse. More commonly, text – such as interview transcriptions, is translated into discourse – issues and concepts (Wodak, 1997). In this research project the discourse concepts were further viewed in what can be termed Grand Discourse using the framework of terms developed by the United Nations – an external body with a wider global view of sustainable development. In this work, this approach is seen as preliminary research in this area that is initially exploring this approach and signposting this approach which in this work is seen and used more as a way of reinforcing the findings in the discourse analysis. This adds a clear theoretical finding, that in a polyvocal discourse such as the development of the sustainability concept in the accounting community, the different sub-groups will and can be seen to have developed into different levels and stages; with a more developed Grand Discourse by a particular group (in this case the Big Four) indicating (also reinforcing) the notion they are more thought leaders and also a powerful and dominating body in the development of services. Thus the analysis of the Grand Discourse stage can be helpful in high-lighting the power dynamics within the discourse development and debate, which will need to be tapped into should an effective control and or more inclusive development process be created for the development of new ideas connected to services.

13.3 Further developed analysis of significant findings

This section intends to develop further analysis into issues that have been defined as significant due to there being contrasting findings, new or novel issues, changes to established views, or potentially the consequences could seem significant. These are in addition to those defined as the key addition to knowledge – which are closely aligned to findings from around the SMP group. The development of significant findings is judgemental in determination, in carrying this out there is a reflective and iterative discourse between the data analysis material and literature review findings.

This section highlights the significant issues aligned with the core aims of this work as outlined in the introduction section to the thesis which includes:

Accountants are technical greyhounds and social ignoramuses (Tinker, 1985) – the accounting community is a more nuanced environment than this view portrays, and whilst this question can be answered in relation to individuals within accounting, it is being looked at in a more holistic over-view of the profession and professional development. The literature shows how accountants can be viewed as having to create symbolic capital in new arenas such as social and environmental accounting (Andon, Free and Sivabalan, 2013). Symbolic capital is made up of a combination of economic, cultural and social capitals. This means the technical arguments and language of accounting are not dominant in terms of developing services into new areas. They may be used to reinforce the presence and role of accounting once a footing has been established in the new domain, and could be part of this consolidation and 'symbolic capital' development. Clearly an important part of this development is the social and networking skills. In the primary research the involvement of the big four firms in networks, committees and groups was an important role for the partners, and from the web-site analysis the big four accounting firms have representatives on bodies ranging from Bitc to IIRC. The professional accounting bodies portrayed this as a particular strength in terms of being able to work with all bodies including all of the separate accounting firms. The dominant accounting bodies are clearly aware of the importance of working with groups to develop the community into new areas. This is one of the clearest differences between the SMPs and big four firms: the importance and role of social skills and networking which is fundamental within the big four firms. As firms increase in size the need for initially 'selling skills' to develop the clients and this develops into social skills supporting the development of new skill sets and income streams – such as social and environmental accounting. This skill set is one factor

helping to reinforce the dominance of the big four accounting firms within the profession.

The accounting community in particular the big four firms have been under pressure most recently from the EU in terms of their audit dominance (in the UK as an example using the FTSE 100, ninety nine of the top one hundred firms are audited by one of the big four firms) increased independence of audits with the call for increased separation of audit and non-audit work; increased audit tendering and rotation of auditors and in the case of most relevance was the idea around joint audits. The accounting firms themselves have been developing networks within the accounting community and so whilst the big four firms dominate the assurance and other service markets for larger firms, the use of the networks may provide credible groups to challenge their stranglehold on the largest firm audits – assuming and accepting this as a means to improved accountability of firms and also this as beneficial to the accounting community.

The accounting community is clearly a diverse body with even the big four firms being quite distinct in terms of for example their specific views and aligned services in relation to sustainability. Much of the dominant discourse and development of sustainability and accounting is taking place across the accounting boundaries with other bodies such as: government; regulators; business community including clients. The specific services of the big four firms are developed distinctly for clients. The professional accounting bodies do feed some of the discourse back into the accounting community, but this is generally via communication channels such as the professional body magazines where this information is often included amongst a range of more currently relevant information – e.g. technical updates; financial/audit/taxation issues.

Does it matter if the discourse on sustainability is weakly developed and presented in a way which many accountants do not engage with? It will increase the split in terms of the development of larger accounting firms and their development from the majority of SMPs. It also means the views and services in line with these areas will have been set down and crafted by the big firms; assuming SMPs will start to engage more with sustainability in the future, they will only be taking up the guidance given and will be unable to change and shape the services in line with their own particular needs. This has significant implications for the accounting community with all changes in the future effectively developed in the light of the big four and dominant accounting bodies with limited engagement and discourse pre a more technically developed language and

process has been crafted.

The implications of the sustainability discourse crafted by the big four and professional accounting bodies, this will be a distortion of the ultimate aims of sustainability. If the starting position, accepting the definitional challenges, is to create a more environmentally concerned society with equity and fairness then the business and accounting community will play a significant role in the efficacy of this process. Much of society operates through the lens of organisations and business. So to achieve the ultimate society goals of non-exploitation of the environment and social equity would require a collaborative approach to change from all stakeholders; there are clearly issues around dominant discourse and the role, development and inclusion of a heretical discourse (Archel, Husillos and Spence, 2011). Without including all groups within the discourse there could be a charge in particular against social equity that will make this very difficult to achieve. There are a number of issues that mean that it is highly unlikely that the accounting and business community if in charge of their own destiny will develop it solely to maintain the environment and for social equity. The fundamental concepts underpinning the business community and accounting are economically based, with a preference for measurement and recording and a focus on the socially constructed notion of profitability. The accounting community, accepting these fundamental concepts, is part of the governance process and accountability to stakeholders of organisations. This touches on the notion of created 'liability logic' where if the costs cannot be measured accurately they are ignored and organisations not made accountable. Accounting therefore does have a pivotal role in the business community as an assurer of the business community and also in terms of governance. The issues are that accounting is also fundamentally built on the notion of a dominant economic model, with short-termist time frames (often a twelve month time period for financial accounts), creating 'accounting information' which is prioritised around measurable economic factors within the bounds of the organisations accountability. One of the most recent debates has been around the terminology, and it would seem that with the growth of sustainability within the accounting domain, rather than ecological or social concepts finding ways into the accounting community, the view has been that accounting terminology needs to be re-invented and used in the interpretation of environmental and social issues. This has led to the use of terms such as risk, capital, asset and liability – being developed in line with these different issues. This is problematic, and can be seen as managerial capture (Tinker and Gray, 2003) and also could be leading to the distortion of the original issues and ultimately would

not lead to action and or change that is supportive of these issues – and is ultimately not sustainable, which perhaps raises questions around the business and accounting world if ultimately it is portrayed as not sustainable (Gray, 2010). One main theme of discourse developed is that around the business case, this also has limited much of the debate to a specific level of discourse that rationalises and prioritises the pragmatic in advance of all other discourse and this is at the organisation level (Llewellyn, 2003), whereas in line with sustainability this can be seen as a wider topic than just from the individual perspective, and so in limiting the level of debate causes problems in terms of individual engagement and also the over-riding sustainability aims and connection with metrics which can be seen at certain levels of understanding. One of the key issues is how to bridge the levels which often can be equated to different groups. With SMPs on a much more operational level, their views and understanding is often not bridged to the dominant discourse.

The messages internal to the accounting community are themselves problematic and not clear with as an example the direction given by the professional accounting bodies as demonstrated by the ACCA professional stage papers – three compulsory papers - governance risk and ethics (P1); corporate reporting (P2) and business analysis (P3) and two options from: advanced financial management (P4); advanced performance management (P5); advanced taxation (P6); advanced audit and assurance (P7). This has itself changed (formerly four compulsory papers) providing optional directions that are relevant to the individuals career and also indicating the wide range of potential areas that an accountant could cover – and so even at the initial training stage there is specialisation within the accounting profession. Even at this stage the notion of accountants being 'trained' to carry out audit and or taxation work and some of the other optional categories is no longer true. The professional bodies have moved to narrower specialisation and segmentation within the profession rather than a more general practitioner training approach. The general practitioner training arguably is an approach more in line with small and medium-sized practices where the requirement to carry out more roles is perhaps more common than a large multi/international accounting firm, where the training may (at the start) attempt to be more all-inclusive but the trainee is quickly guided down a specific specialised route. This is reflective on sustainability which in one sense can be seen and also distanced by being defined as another specialised role, although an alternative argument has been that sustainability should be seen as operating across all boundaries and role specialisms and included in all roles. This was commented on by one of the big four partners as the way they

hoped sustainability would develop in the firm in the future as a more cross disciplinary interest.

Accounting can operate in a more inclusive way, which encourages transparency and leads to the clearer communication of the decision making process within the business community. This should play a part in governance and accountability, and if society would like to become a more sustainable society then this will be a vital area in this development, one which needs to be carefully reporting on areas where specific decisions and actions linked to higher level conceptual determinants of sustainable change, help change the future to being a more sustainable business community as part of society's move in this direction.

Whilst in theory there are multiple stakeholders to all organisations one of the important considerations of sustainability and business is accountability to stakeholder groups. In practice the number of stakeholders can be reduced to one or two key stakeholders that firms feel accountable to: for SMPs the client focus predominates and to a lesser extent the professional accounting bodies; the big four firms are also close to clients – though the range of potential clients is quite wide including governments; public sector bodies; not for profit groups - they do have other groups that they are connected with – e.g. regulatory bodies. With more resources this can allow them to be connected to a wider range of stakeholders – there may be issues in terms of clarity of the firm's position and also potentially different and even contradictory messages being given to different stakeholder groups which in this work is illustrated by differences between the web-site information and the interviewee's comments.

An important definition that was introduced in this research work was SMPs that defined themselves as family firms. These organisations attempted to reposition themselves in the way they functioned and the core values of the firm; with much closer bonds between the staff members and also often clients – many of whom had been clients for multiple generations. The social dynamics of these organisations can be viewed as quite distinct from some other more traditional firms. The alignment to 'family firm' status does not solely imply that the firms have family members (though this was the case in the interview sample with two SMPs) but more inclusively indicates close and developed bonds between staff and also with clients. This was to such an extent that when the partners/owners discussed their exit options consideration of staff and also the impact on clients was mentioned. This again provides evidence of why SMPs operate and need to be treated differently from large international limited liability

partnerships.

13.4 Fundamental questions.

The fundamental questions in this work include the efficacy of the development of sustainability and accounting and the benefits of the development of sustainability and accounting inclusive of as many/all groups from within the accounting community.

The first question could be discussed within/without the accounting academic community (Rees, 2011; Gray, 2010). Outside of the accounting community a key issue that has been expressed is around accounting being 'unsustainable' by its very nature, with the economic rational model the aim is for product growth and increased profits using up resources (Rees, 2011). This is clearly unsustainable when also viewed in terms of ecological footprints the developed industrialised world with a predominance of organisations driving forward these societies to more and more consumption, and more and more resource use (Rees, 2011) with resultant ecological footprints averaged out at 2.7 Global Hectares per Capita (GHA) compared with the earths carrying capacity of 1.8 GHA, and this is also in a world where the global inequality is shown by half of the population being on the poverty line (Rees, 2011, p. 12). Within the accounting community there are debates that accounting is unsustainable and is in effect one of the biggest causes of environmental degradation, an impact that can only really be reduced by paradigmatic change (Gray, 2010) though there are also some counter views that incremental accounting changes is the way to solve the environmental challenges (Schaltegger and Burritt, 2000). Questions that start to emerge are is accounting such a significant problem to the environment that only it's removal as a social construct and legitimating mechanism is the truly sustainable approach, even if this is an unrealistic expectation (Rees, 2011; Gray, 2010). Is the view that accounting is a mediating mechanism and needs to be 'tweaked' and forms part of the apparatus for society to start to be held more accountable for environmental degradation and also importantly social equity. As an accepted social construct, accounting is a similar social concept as social equity and fairness; the environment will continue whether society and people exist. But within our current social structures, social fairness has been developed alongside the development of accounting and theories tied to society and people. These conceptions can be looked at in isolation, but there have been clearly developed views that social equity leads to more stable

environments that are also more sustainable and less environmentally degrading (Rees, 2011). This is an important reason for trying to explore and tackle these issues as combined pressures and problems for society, which accounting is implicated in helping develop, but can also be seen as a tool that may help make visible and also help reduce these pressures. Perhaps accounting does reside more clearly within the social domain, but the use of accounting to justify and measure environmental resource use means that this is an equally important area for review. The social issues are in some ways more intrinsically problematic as they are more difficult to measure and therefore from an accounting framework perspective, to provide information and guidance to act on to ameliorate the issues.

One of the most fundamental findings of this work is the conceptualisation of accounting as a community and the relationship with sustainability, which is taken from a common point. Within the accounting domain there are a number of clearly identifiable groups that have different knowledge and skills within the accounting community, but also the power bases of these groups is significantly different. There are groups with the power within the community to direct new policies and the role of accounting into the future. The issue is that these powerful groups – the dominant bodies are the big four and the professional accounting bodies – are taken not just as representing accounting, but as the accounting community. Whilst in the case of the professional accounting bodies there is a role that requires representation of the membership, with the big four firms there is no such constraint and they are 'pseudo macro actors' (Ramirez, 2009). This means any new policies developed in-line with the accounting community views (dominant groups) will be heavily skewed towards the benefit/services of big four firms and their clients. It is not always possible, and or desirable to scale down these services and policies for SME/Ps and therefore these groups will not engage as effectively with this process. Accepting the different groups within the community, representing and engaging with them at all stages, more intra accounting discourse, are all ways that a more engaged and sustainable future for the accounting community can be shaped. This will ensure more business organisations inclusive of bodies such as SMEs are held accountable to appropriate sustainability principles relevant to the specific organisation.

In using the accounting community as the context within which sustainability is being explored, an interesting strand can be drawn from the previous research within the accounting community by Covaleski and Dirsmith (1990). This showed how the

normalisation process of accountants was being developed using Management By Objectives (MBO) and also mentoring, and this was a growing phenomenon in the accounting community. Succeeding work by Carter and Spence (2014) and Alvehus and Spicer (2012) in particular on the ‘financialization of the accountant’ can be seen as bringing the use of quantified measures (MBO) into a current context. Sustainability it can be argued is a much less effective measurement mechanism and therefore its quantification and use as an MBO mechanism is quite limited, and this is perhaps another reason for its stickiness in terms of development. Without a clear lineage to performance then sustainability as a service developed and provided from within the accounting community will have a slower and more problematic gestation as it does not fit as well into a Management By Objectives (MBO) environment which predominates the accounting community.

13.5 Limitations and future research suggestions.

This section reflexively comments on the research process, in identifying limitations with the process, this is then more often developed into future research suggestions.

This work reflects on a number of different communities within the accounting domain, inclusive of: the academic community; practitioner community; accounting bodies. The intention was for the work to be inclusive and initially an 'action research' approach (McNiff, 2013; Reason and Bradbury, 2008) was to be undertaken within the accounting practitioner community, but due to access issues and problems in arranging this the approach was never undertaken. The initial driving force behind this was to behave more as an opportunity to record issues and be an observer, with changes presented by practitioners, and for which they were seeking solutions. The action research process in its extreme sees no prioritising of the researcher within the work, and is directed by the practitioners rather than the researchers. This should result in an exploration of practitioner centred issues with pragmatic actionable resolutions. As a counter to this slightly downbeat assessment, this work has interviewed and included a marginalised group within the accounting community – small and medium-sized practices; this is the main addition to knowledge that this work adds to the discourse on these issues.

The interview access limitations will have had an impact on the findings of this research, and whilst a flavour of the views of SMPs can be ascribed to the data

collected, a more in-depth research project on SMPs taking a wider range of individuals and organisations from different geographical regions would provide more representative results. With over seven thousand registered audit firms in the UK (2011) a more representative sample needs to be involved in a review of their involvement and knowledge and understanding of sustainability. Almost certainly this would only happen with the help and support of a professional accounting body – for those registered for audit services this would generally be either ICAEW (ICAS) or ACCA. Further research in this area working with the professional accounting bodies would be invaluable in helping at least provide a view from the SMP group and also by default the need and importance of this group in the discourse. As already commented on in relation to the changing nature of the accounting community and knowledge and service provided by the community, that to try and encapsulate the understanding at one point of time would have limited value, and so a more on-going discourse with the individuals within the accounting community should be maintained. This is where the cross section between academic research and the practitioner community can be seen as dividing; and the on-going discourse and analysis can be seen as a professional body requirement with the practitioners, though the academic community can help to create and manage an interview/questionnaire/blog (discourse) system, and at points in time could help analyse the data created. All professional accounting bodies require Continuing Professional Development (CPD) and it is through this requirement that both the professional accounting body contact and discourse and the academic inquiry could be managed.

The interviews took place over a three year period (2010-13) but a longitudinal analysis is something that this work does not include, but could be developed in future research. Part of the longitudinal analysis is the acceptance that accounting is in a state of flux and constantly changing (Lehman, 2013) and therefore exploring the changes over time is one way of trying to establish issues such as the direction of travel of the accounting community in terms of portrayal and services offered, as well as the powers that reside within the community and have helped shape this development. Accounting has and will continue to change and evolve. Much of the change has been evolutionary in the sense that the accounting community has been able to self-direct the changes and move at a slow incremental change process. Illustrative of this is perhaps the movement away from the audit process, which with the introduction of audit thresholds in the early 1990's, with many accounting firms dealing with firms that are below the audit threshold, for the vast majority of accounting firms the audit process is no longer

a significant income stream (Selwood, 2014). And yet despite this and acknowledgements that the movement is towards perhaps larger regional firms dealing with audit issues in the locale, that the professional accounting bodies continue with audit training as important to accounting with similar importance maintained as financial accounting and taxation for example.

Research does not just finish when the report or thesis is written, or it shouldn't do. This work was written with the intention of directing policy discourse and whilst this is still an intention it would have been preferable if this stage could have been enacted within the research process so far. The initial research findings would also have been usefully feedback at least to participants in the research process, and the responses could then have been included in the analysis. Again, the limitations are more around time limitations in completing the thesis process.

Much of this work has involved written discourse analysis, but clearly discourse encapsulates other mediums of communication in this example visual data from the web-sites. This medium is an important way for larger organisations to communicate with multiple stakeholders and so understanding the signs and implications of the visual messages is as a minimum needed to contextualise the message, but can also be seen as important as the written message. In particular in exploring the web-sites, the importance of visual information alongside the written text is often as informative and has an influence on the reader that is significant in terms of the communication process. With the increased use of more impersonal forms of communication via the internet such as web-pages; the development and use of social media such as Facebook and Twitter then there will be an increasing use of visual data to provide information. Accounting is already a profession that uses a significant amount of symbolism with the creation of numbers, most iconically the profit value of a firm, as symbols of a firm’s performance. To add to this the symbolic use of visual data will not necessarily make the information more difficult to interpret, in adding this new imagery could raise questions about the established symbolic number system that accounting has developed. The key question in this work in relation to the visual imagery though is how much of an influence this has over the message, and either adds to the message or provides a counter narrative to the discourse. The big four firms have a much closer alignment in terms of the use of visual images which may be able to be traced back to the use of professional IT staff to develop, maintain and in most cases put up visual images on the web site.

Whilst acknowledging the importance and influence of the visual images in terms of communication in particular in exploring web-site data, the analysis of this information is limited in this work. This work has started exploring a more multi-modal analytical process (Machin and Mayr, 2012) inclusive of visual data. The importance in this work is in commenting on and not ignoring the images in this work, but the analytical process is perceived as limited, and further analysis of the development of visual imagery related to the sustainability discourse within the accounting community would be beneficial and a future research strand. The importance of this alternative data source would provide a comparative source of data which could be contrasted with the dominant narrative; this could provide an alternative and less scripted view from the organisation of a particular issue, in this case the sustainability concept. This discourse can be explored to see if it reinforces or contradicts the dominant written or verbal discourse.

The final limitation concerns issues with the critical discourse analysis approach in terms of developing this in relation to Grand Discourse. In this work an initial research approach has been taken that uses an external agency (United Nations) to craft the Grand Discourse terms for sustainable development. This was an innovative approach to defining and then analysing a Grand Discourse in relation to sustainability with no relevant prior research to base this research approach on. This does still seem to an extent a re-categorisation of the discourse terminology. A clearer difference between the discourse and Grand Discourse levels needs developing and should then enable further insights on the issues. Further development and exploration of the movement of concepts between discourse and Grand Discourse can develop this extra research approach and provide incrementally research guidance on how to generate additional research data from the Grand Discourse level for analysis and interpretation.

13.6 Policy recommendations.

One of the aspirations for this work was based on the findings to provide some specific policy suggestions for application within the accounting community. The following comments are made in this light. This work also reflects on the work of Spence, Agyemang and Rinaldi (2012) in their exploratory research on the advice provided by SMPs in terms of environmental issues, In this ACCA funded research report (No 128) a number of policy suggestions and further research was suggested, directed in two

ways: to SMPs – increase experience, information, commitment and training (Spence et al, 2012, pp. 29); to professional accountancy bodies – increase visibility, capacity including collaborative action (Spence et al., 2012, p. 30).

The first point to make concerns the dominant groups within accounting, for the professional accounting bodies to work with the big four firms in trying to develop clear aligned guidance on sustainability and accounting. Whilst it is accepted that there is and should not be one version of sustainability and accounting, it would be of use to provide a clear lead to the rest of the accounting community on the importance of taking into account sustainability, combined with practical guidance as to how this operates in relation to accounting firms and clients. The inclusion of the big four firms would need to be carefully managed, with a key criteria that the big four can be seen as supportive of the accounting community and provide feedback intra the community on their 'leadership' and the services developed and any emergent issues for organisations. It may require some work relating it to SMPs which the professional accounting bodies could ensure happens.

Sustainability/narrative assurance – an area that the accounting community can develop into (O'Dwyer, Owen and Unerman, 2011; O'Dwyer and Owen, 2005; O'Dwyer and Unerman, 2005) is sustainability assurance and this needs more specific guidance with some frameworks that could be helpful particularly to smaller firms and in starting off this process. This should not be seen as creating a 'tick box' mentality, but guidance to help develop and encourage the sustainability service and or importantly the role of accounting in assuring organisation operations from a sustainability focus.

Regulatory oversight not reporting – in terms of SMP sustainability credentials, completing a form or sustainability report is a bureaucratic process which will add little value to the SMPs (Stone, 2011). An alternative approach is one where regulatory bodies such as the professional accounting bodies visited and or inspected or engaged with the SMPs and this more engaged approach which would also develop the feedback aspect to the communication channel and allow the SMPs to comment on their experiences and the relevance of the sustainability focus, allowing the dominant regulatory bodies to shape and develop the requirements for sustainability and accounting firms in the future.

Engagement – the engagement in all areas of the accounting community, opening up transparency and accountability and also sharing best practice in moving forward has

many positive benefits. An essential aspect is the two way communication process feedback and feed-forward within the process allowing the dominant groups (professional accounting bodies; big four) to work with the marginalised groups such as the SMPs. In policy terms the suggestion is for the development of seminars and roadshows which are evenly spread throughout the country and can share 'best practice' whilst also maintaining the dialogue between the groups.

Academic and practitioner engagement – one area that can be more fully developed is the relationship between the academic community and SMPs, which can be developed on a local basis. For example, there could be suggested events – seminars/symposia at the universities where the local SMPs are invited. Business Schools based in universities could engage with SMPs and also the local professional accounting body networks and in this way combine the skills and knowledge in the academic institutions with the professional contacts from the accounting bodies. The seminars could be held on for example an annual basis and be part of the continuing professional development of the accounting firms and also part of the network of events organised by the professional accounting bodies.

Technology resource – whilst visiting and assuring firms and building contacts is an aspiration, this is resource intensive and would not mean that each and every firm was visited every year. Technology must be used to bolster the contact between the accounting groups including dedicated web-events; web-sites set up to define sustainability and particular changes and events – as well as discussion forums and blogs and ways for the practitioners to engage and put over their views and issues.

Generational change – one of the views is that effective engagement by accountants with sustainability will only happen through generational change. Whilst this is not being advocated that the accounting community waits for generational change to address these issues, the different generational groups within the community need to be targeted: new accountants can be approached firstly through the examination process and the inclusion of issues around sustainability and its importance within the business community. Established accountants must still be engaged with sustainability issues, perhaps on a more pragmatic service line development approach initially through the previously mentioned channels of seminars/events.

Fundamental concept – like ethical issues that have become an important cross boundary issue, sustainability needs to be clearly developed as not just a service line

issue, not just an issue that resides in its own furrow, but one which crosses over many issues in accounting and business and beyond and is something that perhaps is more aligned to a principles based approach than rules. Like ethical issues, the fundamental issues within sustainability need clarifying to all, so that these overriding principles can be seen in many different situations and accountants should not feel constrained to leave out these issues if viewed in another setting. Implicit in the concept of sustainability is the notion these are concepts that can be seen on their own and also combined with other issues; they can be local issues or national/international; the views can be specific and or wider and general. Sustainability is a concept that can be viewed in terms of 'near and far' and that these issues are not in contradiction and an important aspect of this from an accounting view is taking into account wider issues and the contextual factors whereas in the past accounting has been very effective at distancing it's practice from the rest of society and viewing itself in isolation – which cannot effectively show the reality. This is just ignoring issues that accounting has viewed as less important and or are not part of the self-created accounting technology.

13.7 Final thoughts.

As a piece of research this work sits in the area of interpretative accounting research and follows and has been influenced by a number of studies in the past including: Ahrens (1996); Dent (1991); Covaleski and Dirsmith (1990); Hopwood (1987); Loft (1986). There are also a number of social and environmental accounting research articles that provide clear lineage to this work including: Milne and Gray (2010); Gray and Bebbington (2001); Medawar (1976).

The work also has been influences by critical accounting thinking, with work such as: Tinker and Gray (2003); Lehman (1992); Tinker, Lehman and Neimark (1991).

As much as possible, this work has attempted to draw together these areas in one cohesive piece of work – the core perspective being the accounting community intra and inter in both exploring how the community works internally amongst members and also how accounting draws on external frameworks to sustain and then re-invent itself. This has been much in evidence in the development of sustainability and accounting which is still in embryonic form within the accounting community, and as this work establishes, develops along different paths and time frames depending on the particular accounting community – the local practitioner group inclusive of SMPs being

still uncertain of the concepts and specific relationship with their role of accounting; the big four and professional accounting bodies developing specific niche views and services of a more established, pragmatic and developed conceptual framework.

One thing all groups share in this research is the notion of change; the accounting community does not stand still, the services offered, roles and skills of professional accountants is changing all the time; some of this is from internal pressures but also due to external community direction and pressure. The more powerful groups within accounting – the big four and professional accounting firms have been effective at maintaining control of changes to more in-house directed changes. This is perhaps best seen in the power of the EU on changes to the accounting community in particular in the way the big four firms operate, and the way the big four firms have deflected much of this attack on them. How they have mobilised resources including networks of governmental political support and the lobbying of these networks; communication and media to 'rationalise' the arguments they have put forward; conceptual debates – with the pre-eminence of 'independent control' and the professional identity of the accounting community used as a 'red flagging' mechanism to avoid the creation of independent (of the accounting community) control of the accounting profession – which the big four are fighting to avoid, to maintain their own independently controlled professional environment.

At its heart this work is championing the development of research in the accounting community – an approach aligned to field research as discussed by van Maanen (2011) and the importance of ethnographically orientated works in terms of developing accounting research. It is important to engage with accountants in practice, not only in the sense of locating what is happening out there in the accounting fields, but also to hopefully portray a more realistic example of what accounting is about and if possible try and engage with practitioners in all aspects of the research; including providing findings and feeding back information from the research.

Accounting, in terms of the terminologies developed from within the profession and rationales that have been crafted by the professional elite within the accounting community, is a powerful voice within society. The tendrils of the accounting machine spread far and wide within and without the accounting community and encompass all aspects of social life, illustrated by current debates in areas such as: educational provision and funding the university sector; healthcare and funding the NHS; the privatisation of the prison service. The use (abuse) of accounting rhetoric and power

this contains is all pervasive in society within the UK and this rationale has become all dominant with arguments around for example the free market system not even being held up for discussion and often taken for granted – despite the obvious shortcomings as shown so clearly in the 2008 financial crash. This work is as one final simple aim to review the taken for granted. Going back to the accounting community, and exploring a current debate – the development of sustainability and accounting – not just in terms of the specifics and queries around the new conceptualisations, but also how this is reflective on and of the very bedrocks to the accounting rhetoric (Miller, 1998) and to discuss some of these 'taken for granted' tenets of accounting. How the powerful groups – big four and professional accounting bodies – have shaped these rules and the framework within accounting can be seen in relation to the development of the emergent sustainability concepts and so the questioning of these frameworks and new possibilities is vital with the increased role and importance of accounting and accounting rhetoric which has now got to the stage where accounting rhetoric is commonly used by non-accountants and is a powerful rationale to justify decisions and positioning/s in arguments in different arenas throughout society. Making the accounting community more reflexive of the rhetoric intra and inter the accounting community is a key aspiration for this work.

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Appendices:

Appendice 1: Interview Protocol

Small and Medium-Sized Accountancy Firms Interview Protocol

Background

1. Can you briefly detail some information on the firm, covering issues such as: history; specialisms (GP; audit firm; tax specialism); number of partners/employees; client base (e.g. farmers; SMEs; professionals)
2. What have been the most significant changes in relation to the firm in the last few years?
3. What are the future plans for the firm?

Connections

4. What professional body contact does the firm have? (Attend any regional meetings? Training and CPD issues?)
5. What contact do you have with other accounting firms including: SMPs, larger firms including the big four?
6. Are you members of any other groups? (Eg AVN; BiTC; British Chambers of Commerce)

Issue

7. How do you see the role of accounting changing in the future?
8. What do you understand by the term 'sustainability'?
9. Do you think this is of value to SMPs and SMEs? (How do you relate to sustainability – within your firm? To clients?)
10. Do you think the professional accounting bodies/big four have communicated this issue effectively? (Is their own view and perhaps message different than SMPs?)

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Thank you.