

## **Editorial Notes**

# **Addressing a Broad Scope SEA Research Agenda**

As global warming, carbon credits, deforestation, pollution and resource depletion have now become major issues of national and international government, media and community attention, SEA researchers find themselves in the unaccustomed position of increasingly occupying centre stage in matters of national and global importance. This is a long way from our traditional role as fringe dwellers and prophets in a capital markets dominating accounting research and practice world. Given the fashionable trend towards researching environmental KPIs, carbon accounting and the like, there are significant risks. First there is the risk that traditional finance focussed researchers, seeing opportunities for research grants and consultancies, will capture the agenda and move it towards a strategy of societal pacification and corporate profit preservation. Second there is the risk that the overall social and environmental responsibility program will be hijacked by an exclusive focus on compliance measurement systems for environmental impact.

As evidenced by the range of papers in this issue of our journal, the SEA research agenda must remain necessarily broad scope, embracing both social and environmental responsibility issues. This field embraces rather more than even many established SEA researchers commonly recognise. For too long we have

tended to focus our attention upon content analyses of corporate annual report disclosures and attempts to track their relationship to corporate financial performance and stock price behaviour. Such research has been conducted internationally now for several decades and risks remaining a narrow preoccupation that is rapidly falling behind the emerging SEA issues of our time.

There remains a much broader research agenda to be addressed. SEA reporting now reaches far wider than the traditional annual report. The internet is now employed by many organisations offering web links and special purpose separate SEA reports that present a far greater spectrum of information and greater range of disclosure forms than previously made available in traditional annual reports. Yet to date, very little attention has been paid by researchers to this emerging phenomenon. This issue of our journal features one such welcome paper in this area.

In addition, many researchers have become preoccupied with environmental disclosures. Yet for many countries and their governments, issues of corporate community programs and corporate impact, corporate employee education and training, equal opportunity employment, and occupational health and safety in the workplace remain major concerns and

policy issues. These are areas in which both accounting and audit researchers can yet make significant contributions.

But wait. There's more! Much of the published SEA research literature to date has focussed upon studies of large organisations and organisations in developed economies. We know little about the activities and challenges of managing and accounting for corporate social and environmental responsibility in small and medium sized organisations. Similarly, the body of published research evidence on the SEA activities and challenges in developing countries remains small indeed. Yet larger organisations and developed economies may have much to learn from research conducted in smaller organisations and developing economies. Similarly the SEA research community has tended to focus its attention upon particular industries such as manufacturing, mining, and chemicals – all traditionally viewed as high risk high impact areas of activity in relation to the environment and local communities. Yet other industries, while less in the public spotlight, do evidence major potential impact on environment, workforce and communities. They carry their own peculiar characteristics, have major SEA and economic impacts and offer great potential for future learning and development. These include the tourism and hospitality industry, the transport industry, utilities, food and beverage, and more.

Further broadening in scope awaits. Few studies to date have addressed the relationship between corporate SEA disclosures and media attention and disclosures. Yet media remains a dominant form of community reporting and debate. How do organisations react to me-

dia attention in the SEA area? How do their disclosures about their own SEA programs and impact compare with media reports? While some studies have been carried out on these questions, much more remains to be done. Again, this issue of the journal provides an example of research which takes media disclosure into account.

It would be remiss to offer this review of our potential SEA agenda without a call for far greater attention to internal corporate SEA management and accounting processes. This is an area which often-times is left by researchers as an unopened black box. We know little of the internal management planning, decision-making and control processes that make up corporate reactions to community demands and legislative pressure, or that build strategies for moving beyond minimum legal compliance requirements to offer path breaking innovations in social and environmental development programs and associated reporting. In so doing, we have the opportunity to lift our gaze to include an assessment of the linkages and relationships between SEA strategising and the implementation of SEA performance measurement and reporting (both internal and external) systems. To date most SEA researchers have worked around this processual black box, thereby having little understanding of SEA management and accounting processes, their rationales and implementation.

The language of this editorial betrays a further almost unconscious limiting of our horizons. To this point it has exclusively referred to the corporate sector. Yet in both developed and developing economies, the public sector and third (non-profit) sector are large scale sectors

employing and affecting the lives of many people in society. They operate across many industries, from social welfare, to health, education and utilities, as well as telecommunications, transport and more. Indeed, despite moves towards 'small' government in some countries, the size of the public sector and its reach have continued to expand, while at the same time many services and activities have been outsourced from the public sector to the non-profit sector. All of these have major responsibilities and impacts upon both society and environment. Yet compared to the private (corporate) sector, they customarily are accountable to a much broader range of stakeholders, manage a much more complex array of resources and activities than their private sector (corporate) counterparts. Hence these two major sectors merit far greater attention than accounting researchers have hitherto accorded them.

Finally this call for a broader scope agenda in SEA research would not be complete without drawing attention to the paucity of historical research currently available in the SEA field. We know little of the paths of development

through which national and international SEA theory and practice has travelled over the past 30 or 40 years. We know even less of social and environmental management and accounting pioneers and their work in the 19<sup>th</sup> and 20<sup>th</sup> centuries. There *were* such pioneers, both individuals and organisations. We need to rediscover these, and appreciate their innovations, their contexts, motivations and the heritage they have laid down and the lessons they have offered to us today.

This is admittedly a broad canvass, but it paints a portrait of emerging opportunities and important ecological and community needs to which we as accounting and management researchers have a responsibility to respond. Taking up this challenge requires imagination and creativity, but offers the prospect of adventure and impact! We hope to see much more of this type of research emerging in the pages of Issues in SEA.

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