

Editorial Notes

Engaging in the SEA Community

I've recently returned from St. Andrews, Scotland and the Center for Social and Environmental Accounting Research's (CSEAR) 22nd annual summer congress. It was the third CSEAR-sponsored conference I've been lucky enough to attend over the last year, following the Australasian CSEAR in Christchurch, New Zealand last December, and a much chillier than hoped for North American meeting in Orlando, Florida in January. Although I am a relative neophyte with respect to CSEAR-sponsored get-togethers (I attended my first in the summer of 2008), I concede that I've become addicted to the events.

I've always believed that attending, and presenting, at academic conferences is (or at least ought to be) a valuable professional experience. But to be honest, I'd grown increasingly frustrated with the lack of interesting sessions at the regional and national American Accounting Association meetings that were the mainstay of my conference diet. The problem, of course, is that as a social and environmental accounting (SEA) researcher, I find myself a member of a very small minority of the North American, and even more specifically, the U.S. academic accounting community. Often were the times that at regional meetings the only paper with an SEA-related content was the one I was presenting.

Luckily, and thanks to heavy pressuring from colleagues Charles Cho and Robin Roberts, I finally made the effort to attend a CSEAR summer congress, and offering this with no sense of hyperbole, my life will never be the same. It is truly an exciting experience to be in a room with 40, or 60, or even as many as 100 members of the academic community, all of whom not only know what SEA research is, but who actually believe in it. Beyond the sense of excitement, however, I have found the congresses to be extremely rewarding along a number of fronts.

First, attending the CSEAR congresses has led to a new appreciation of the breadth of topics researchers in our area explore. At this year's St. Andrews conference, for example, participants could choose from options as traditional as social and environmental disclosure across a variety of settings to topics as innovative as charity ethical investing and even criticisms of the perceived conformity in the SEA research agenda. In Christchurch, I sat in on Glen Lehman's mind-challenging theoretical exploration of the natural environment and its implications for SEA, while in Orlando I learned of issues associated with accounting for garbage dumps (landfills). The point I am trying to make here, is that, while I have spent almost my entire career focusing only on issues of social

and environmental disclosure in the U.S., the SEA world is full of interesting, challenging, and important issues begging for meaningful analysis.

Beyond a broadened horizon of “what” to explore, the CSEAR conferences have also enlightened me with respect to “how” it might be done. I am, and have always been a quantitative, large-sample researcher (after all, I’ve been raised in the mainstream North American tradition). At the CSEAR meetings, I’ve been exposed to more qualitative approaches including, for example, case studies and discourse analysis. And while I confess that it seems unlikely I will ever pursue such non-quantitative research strategies myself (it’s hard to teach an old dog new tricks), having exposure to them has helped to both better my understanding of the underlying issues I am trying to explore, as well as the limitations that my broader sample approaches suffer from. I’ve gained a greater appreciation of the importance that *multiple* methods of research play in developing a body of knowledge. Indeed, this seems to be something that the mainstream North American research journals ought to be exposed to, not only with respect to SEA research, but across the entire accounting domain.

Finally, and most importantly, however, attending the CSEAR conferences has fostered in me, for the first time in my academic career, a belief that I am truly part of a community. Some of this, without doubt, has been the opportunity to meet face-to-face so many of the stalwarts who have made our area what it is – Rob Gray, David Owen, James Guthrie, Markus Milne, and many others. But equally as rewarding, the congresses

have introduced me to so many of what I am sure will be the SEA stars of the future. Interacting with “emerging scholars” whether they be Ph.D. students, literally from across the globe, or young fellows early in their academic careers, has enriched me, not only in terms of friendships, but in the hope that has been instilled that our relatively young sub-discipline will not only survive, but actually prosper.

In conclusion, journals such as *Issues in Social and Environmental Accounting* play an important role in the dissemination of an increasing body of SEA research, and as evidenced by the broad spectrum of topics explored and approaches taken in the articles included in this issue, the SEA world is becoming an ever wider one. As such, I think it is particularly important for the newer members of our SEA community to become active participants in the CSEAR world. I realize that a pilgrimage to the home base of St. Andrews may not be feasible for many, but the proliferation of the more regional, and thus more accessible, CSEAR conferences continues to grow (next June, for example, will see the hosting of the first ever CSEAR France at Université Paris Dauphine), offering opportunities for learning, for engagement, and for friendship. And while, in spite of my desires, I won’t be making it to every CSEAR-sponsored congress the future holds, I know I’ll attend as many as I feasibly can. After all, I’m addicted.

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