

## Editorial Notes

# Research in Social and Environmental Accounting: Future Directions

Volume 4 Issue 1 of *Issues in Social and Environmental Accounting (Issues in SEA)* heralds social and environmental responsibility articles from afar as Japan, Indonesia, Malaysia and Canada, suggesting, one way or another, the journal itself is becoming known around the traps as a southern hemisphere forum for social and environmental accounting. This is a useful thing as commentary on these issues seems to be cornered by a tight circle of self-referential northern hemisphere (and satellite New Zealand/Eastern Australian old-guard) academics. To sustain and ratchet-up this interest, the SEA editorial board needs to think over the journal's future directions based on its current strengths.

Although it defines itself as an international journal, *Issues in SEA* might consider drawing more submissions from its backyard. Social and environmental accounting issues are, of course, critical in New Guinea, Kalimantan, Sulawesi, and Sumatra, and *Issues in SEA's* unique editorial personnel and communication processes have the potential to beef up voices from those local communities. This is a worthy consideration because the key commercial players on these islands are loggers, farmers and miners who treat forests, air and rain as non-priced/non-costed free goods but at the same time can legitimise their activities through annual reports, stand-alone sus-

tainability reports, stand-alone corporate social responsibility reports, stand-alone environmental reports, online reports and accommodating national broad-sheets. Locals – traditional foresters, local government authorities and subsistent villagers - need an outlet like *Issues in SEA* to explain the social and environmental accounting consequences of living with these commercial interlopers.

*Pacific Accounting Review* is a useful model to follow in terms of gathering new voices. In a recent special edition entitled *Pacific Odyssey: views of accounting in the South Seas from the centre and from the periphery*, the guest editors Dixon and Gaffikin were able to secure high quality insights of contextual Pacific accounting that put at odds some of the more celebrated peripheral viewpoints. It is unclear how much time and effort was expended by referees and editorial board members on this exercise, but to test the water *Issues in SEA* might consider a special edition of views of accounting from the centre of the Sunda and Sahul Shelves.

In this context, there appears to be room for activism. It is not enough for Indonesians to be passive recipients of international accounting cargo. The paucity of work done by international accounting bodies on the possibilities of oral accounting in non-literate regions could be

addressed by *Issues in SEA* by gathering viewpoints from non-literate contributors through, for example, action-research transcription of mother-tongued commentaries. Such narratives of the marginalised would not only give *Issues in SEA* a pull in local language audience but also, more importantly, open up a discourse of social and environmental issues that might pave the way for improved methods of oral accounting.

But perhaps a key long-term direction of *Issues in SEA* is to use its available local intellectual and human capital resources to help boost its contributions of 'professional' papers. There is a lot of puff given on online reporting and search engines and how readership can

multiply through improved digital technologies. Yet most of the world's citizens don't have internet access. *Issues in SEA* may do well by sticking to traditional print and distributing articles to a rising literate 'professional' readership that is not necessarily in a position to enjoy fruits of the internet but is eager to gather accessible scholarship about local, regional and international social and environmental accounting issues.

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