A-CSEAR Conference 2016 - Adelaide
PROGRAM
Welcome

We are excited to be holding the 2016 Australasian CSEAR (A-CSEAR) Conference at Adelaide Zoo, which is a conservation charity whose mission is to save animals from extinction and connect people with nature.

This year we have returned to a strong focus on early career researchers, and on providing a constructive and supportive environment to facilitate the development of researchers and ideas in the social, environmental and sustainability fields.

On Day 1 we have two plenary speakers talking about water issues, and the sustainable development goals. Day 2 has a more practice/applied focus, with our third plenary speaker, the Chief Executive of Zoos SA talking about the challenges of running a not-for-profit conservation based organisation.

On behalf of the organising committee, I wish you all a successful and enjoyable conference.

Carol Tilt
Chair, A-CSEAR 2016 Organising Committee

Organising Committee
Professor Carol Tilt
Associate Professor Sumit Lodhia
Dr Sanjaya Kuruppu
Dr Wei Qian
Dr Kathy Rao

Plenary Speakers

Professor Lin Crase
University of South Australia
Prior to joining UniSA Lin was a Professor of Applied Economics at La Trobe University and Director of the Centre for Water Policy and Management. His work has focussed on the policy responses to water scarcity and covers agricultural, environmental and urban contexts.

Professor Jeffrey Unerman
Royal Holloway, University of London
Jeffrey’s research and public policy work focuses on the role of accounting and accountability practices in helping organizations become more sustainable, recognizing the interdependencies between economic, social and environmental sustainability.

Elaine Bensted
Chief Executive, Zoos SA
Prior to her appointment as Chief Executive, Elaine held the position of Chief Executive for TAFE SA and preceding this held senior roles in both state and local government. Elaine’s qualifications include an MBA and a Masters in Public Policy and Management. Elaine also holds qualifications in accounting and finance.
**Day 1, Thursday 8th December**

- 8:45 Registration and Coffee
- 9:00 Opening
- 9:30 Greenbase Introduction
- 9:45 Plenary 1 – Professor Lin Crase
- 10:45 Morning Tea
- 11:15 Parallel Sessions 1
- 12:15 Lunch
- 1:30 Parallel Sessions 2
- 2:30 Parallel Sessions 3
- 3:30 Afternoon Tea with special guests
- 4:00 Plenary 2 – Professor Jeffrey Unerman
- 5:00 Close of Day 1
- 5:15 (5.15-6.30 break)
- 6:15 Pre-dinner Networking Drinks
- 7:00 Dinner in the Rotunda
- 10:35 Transport back to Hotels

**Day 2, Friday 9th December**

- 9:30 Parallel Sessions 4
- 11:00 Morning Tea
- 11:30 Plenary 3 – Ms Elaine Bensted
- 12:30 Lunch
- 1:30 Parallel Sessions 5
- 2:30 Launch of 2017 Conference & Close
- 3:30 Zoo Tour

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**Entrance**

Conference badges/lanyards must be worn at all times. Please note that Adelaide Zoo and conference centre is a **no smoking venue**. You will be able to go outside to smoke but make sure you take your conference badge to ensure you can re-enter.

On Thursday and Friday, if you wish to go into the Zoo during breaks, please obtain a pass or bracelet from the conference reception desk, but please do not take a pass/bracelet unless you intend to use it.

**Pre-Dinner Cocktails and Dinner**

There will be a break of 1 hour between the end of Day 1 and the conference drinks/dinner. You may choose to remain in the conference centre during this time, but must exit the conference centre **before 6.30pm**.

As the function is outside Zoo operating hours, you must be on time to enter the Zoo between 6.15 and 6.30pm. Security staff will escort you to the function area(s).

The pre-dinner drinks are in the Bamboo Forest with our two Pandas. Please note that while you may take photographs, Pandas are very sensitive, so please **do not use a flash** on your phone or camera.

The dinner is in Rotunda, which is covered but outside. Adelaide is usually warm in December, but we suggest you bring a light jacket in case it gets cooler in the evening. The dinner ends at 10.30pm and all delegates must exit the zoo grounds. A bus will be available to take you back to your hotel. You may choose to continue to socialise at local hotels, but transport to your hotel will then be your responsibility.

If you have any questions or problems, contact one of the conference committee staff wearing the yellow badge.
## PROGRAM - Thursday 8th December (Day One)

*Sanctuary Function Centre, Level 1*

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<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Location</th>
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<tbody>
<tr>
<td>8.45 - 9.00</td>
<td>REGISTRATION - Tea and Coffee</td>
<td>Durrell Gallery</td>
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<tr>
<td>9.00 - 9.30</td>
<td>Opening</td>
<td>Attenborough Room</td>
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<td></td>
<td><strong>Professor Carol Tilt</strong></td>
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<td></td>
<td>Professor of Accounting University of South Australia</td>
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<td></td>
<td><strong>Welcome</strong></td>
<td>Attenborough Room</td>
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<td><strong>Professor Andrew Beer</strong></td>
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<td>Dean: Research &amp; Innovation, University of South Australia</td>
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<tr>
<td>9.30 - 9.45</td>
<td>PRACTITIONER INFORMATION SESSION</td>
<td>Attenborough Room</td>
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<td><strong>Russell Marks &amp; Chris McLoughlin</strong></td>
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<td><em>Green Base Environmental Accounting System</em></td>
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<tr>
<td>9.45 - 10.45</td>
<td>PLENARY SESSION 1</td>
<td>Attenborough Room</td>
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<td></td>
<td><strong>Professor Lin Crase, University of South Australia</strong></td>
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<td></td>
<td><em>Accounting for Water Savings: When Hydrology Meets Politics</em></td>
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<tr>
<td>10.45 - 11.15</td>
<td>MORNING TEA</td>
<td>Durrell Gallery</td>
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<tr>
<td>11.15 - 12.10</td>
<td>PARALLEL SESSION 1</td>
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<td></td>
<td><strong>Stream 1: Reporting</strong></td>
<td>Attenborough Room</td>
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<td><strong>Chair: Cornelia Beck</strong></td>
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<td></td>
<td><strong>Stream 2: CSR</strong></td>
<td>Goodall Room</td>
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<td><strong>Chair: Kathy Rao</strong></td>
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<td><strong>Stream 3: Theoretical Perspectives</strong></td>
<td>Santos Theatre</td>
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<td><strong>Chair: Gillian Vesty</strong></td>
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<tr>
<td>Time</td>
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<td>Speakers/Details</td>
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<tr>
<td>11.15 - 11.40</td>
<td>013 “Personal Encounters and the Illusion of Accountability in the sharing economy”&lt;br&gt;Emma McDaid, Clinton Free, Christina Boedker</td>
<td>018 “The rationales behind corporate involvement and reporting on community activities: Evidence from Saudi Arabia”&lt;br&gt;Abdullah Silawi, Carol Tilt</td>
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<td>004 “Immanence and ambiguity: A Frankfurt School Framework for Critical Accounting”&lt;br&gt;Dale Tweedie</td>
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<td>11.45 - 12.10</td>
<td>008 “Social Contagion Effects of GRI: Analysis of Financial Sector Companies”&lt;br&gt;Ameeta Jain, Azizul Islam</td>
<td>017 “How useful are CSR Reports for investors? The problems of comparing Environmental and social disclosures”&lt;br&gt;James Hazelton, Stephanie Perkiss</td>
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<td>010 “Perspectives on Transparency &amp; Accountability” and “Accounting and Interpretation”&lt;br&gt;Glen Lehman</td>
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<tr>
<td>12.15 - 1.30</td>
<td>NETWORKING LUNCH----------------------------------------------------------</td>
<td>Durrell Gallery</td>
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**PARALLEL SESSION 2** (Sanctuary Function Centre, level 1 AND Santos Theatre, ground level outside)

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<thead>
<tr>
<th>Time</th>
<th>Session</th>
<th>Speakers/Details</th>
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<tbody>
<tr>
<td>1.30 - 2.25</td>
<td><strong>Stream 1: Reporting</strong>&lt;br&gt;Attenborough Room&lt;br&gt;Chair: Sumit Lodhia</td>
<td><strong>Stream 2: Case Studies</strong>&lt;br&gt;Goodall Room&lt;br&gt;Chair: Matthew Egan</td>
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<td><strong>Stream 3: Counter Perspectives</strong>&lt;br&gt;Santos Theatre&lt;br&gt;Chair: Dale Tweedie</td>
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<tr>
<td>1.30 - 1.55</td>
<td>006 “International trends in sustainability reporting”&lt;br&gt;Ramona Zharfpeykan, Davood Askarany, Paul Rouse, Frederick Chang-Yu Ng</td>
<td>030 “Responsibility and Accountability in Sustainability Practice: A Case of Indonesian Mining Company”&lt;br&gt;Arthik Davianti</td>
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<td>019 “Searching for Connections with Nature: Stories from Talks with three Naturalists”&lt;br&gt;Jack Christian</td>
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<td>2.00 - 2.25</td>
<td>007 “Adapting to climate change accounting and accountability in Pacific Islands: The challenge of uncertainty”&lt;br&gt;Umesh Sharma, Vida Botes, Dani Foo, Ram Karan, Ruvendra Nandan</td>
<td>020 “Practical Issues in Implementing Water Accounting: The Case of General Purpose Water Accounts”&lt;br&gt;Edward Tello, James Hazelton</td>
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<td>016 “A discussion of the ideologies of privileging business on social and Environmental accounting”&lt;br&gt;Barbara de Lima Voss, David Carter</td>
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**PARALLEL SESSION 3** (Sanctuary Function Centre, level 1 AND Santos Theatre, ground level outside)

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<thead>
<tr>
<th>Time</th>
<th>Session</th>
<th>Speakers/Details</th>
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<tbody>
<tr>
<td>2.30 - 3.25</td>
<td><strong>Stream 1: Reporting</strong>&lt;br&gt;Attenborough Room&lt;br&gt;Chair: Arthik Davianti</td>
<td><strong>Stream 2: Public Sector</strong>&lt;br&gt;Goodall Room&lt;br&gt;Chair: Bilal Farooq</td>
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<td></td>
<td><strong>Stream 3: Theoretical Perspectives</strong>&lt;br&gt;Santos Theatre&lt;br&gt;Chair: Umesh Sharma</td>
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<tr>
<td>Time</td>
<td>Session</td>
<td>Speaker(s)</td>
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<tr>
<td>2.30 - 2.55</td>
<td>021 “Mandatory? Voluntary? - A discussion of environmental disclosure requirements in China”</td>
<td>Hui Situ, Carol Tilt</td>
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<td>012 “Key issues and challenges in stakeholder engagement in the sustainability reporting”</td>
<td>Amanpreet Kaur, Uni of SA</td>
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<td>009 “Mapping the logics of social impact accounting”</td>
<td>Sarah Adams</td>
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<td>3.00 - 3.25</td>
<td>027 “To what extent will the reporting provisions of the Minamata Convention improve global accountability for mercury emissions?”</td>
<td>Hafij Ullah, James Hazelton, Peter Nelson</td>
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<td>026 “Effectiveness of environmental legislation in a developing island nation: The Case for Fiji’s Department of Environment”</td>
<td>Maslina Rotuivaqali, Lusiana Kanainabogi, Clayton Kuma, Glen Finau</td>
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<td>014 “The politics of reporting boundaries”</td>
<td>Carla Antonini, Carlos Larrinaga, Cornelia Beck</td>
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<thead>
<tr>
<th>Time</th>
<th>Session</th>
<th>Location</th>
<th>Speaker(s)</th>
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<tbody>
<tr>
<td>3.30 - 4.00</td>
<td>AFTERNOON TEA (With Special Guests)</td>
<td>Durrell Gallery</td>
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<tr>
<td>PLENARY SESSION 2</td>
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<td>Attenborough Room</td>
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<tr>
<td>4.00 - 5.00</td>
<td>Professor Jeffrey Unerman, Royal Holloway, University of London</td>
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<td>“Accounting for sustainability: moving from Integrated Reporting to the Sustainable Development Goals”</td>
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**Evening Functions (Adelaide Zoo)**

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<th>Time</th>
<th>Event</th>
<th>Location</th>
<th>Notes</th>
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<tbody>
<tr>
<td>6.15 - 7.00</td>
<td>Pre-Dinner Networking Drinks with Wang Wang and Fu Ni</td>
<td>Bamboo Forest, Adelaide Zoo (access from 6.15pm to 6.30pm) (Panda Presentation at 6.30pm)</td>
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<tr>
<td>7.00 - 10.35</td>
<td>Conference Dinner Including Best Paper Awards and Hall of Fame presentations</td>
<td>Sir Thomas Elder Rotunda, Adelaide Zoo</td>
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<td>10.35</td>
<td>Transport back to hotels</td>
<td>Bus pick up at front entrance of Adelaide Zoo (All delegates must vacate the Zoo premises at 10.30pm. Those wishing to continue socialising at nearby pubs may do so but will be required to find their own way back to their hotel)</td>
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## PROGRAM - Friday 9th December (Day Two)

### PARALLEL SESSION 4 (Sanctuary Function Centre, level 1 AND Santos Theatre, ground level outside)

<table>
<thead>
<tr>
<th>Time</th>
<th>Stream 1: Reporting</th>
<th>Stream 2: Water &amp; Innovation</th>
<th>Stream 3: Practitioners</th>
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<tbody>
<tr>
<td>9.30 - 10.55</td>
<td><strong>Chair: Aziz Islam</strong> Attenborough Room</td>
<td><strong>Chair: Mary Kaidonis</strong> Goodall Room</td>
<td><strong>Santos Theatre</strong></td>
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<tr>
<td>10.00 - 10.25</td>
<td>002 “&lt;IR&gt; Accounting as a test of worth: A conversation with the Chairman of Bank Australia” Chao (Joe) Ren, Gillian Vesty</td>
<td>001 “Utilising public-private partnerships in the management of urban water in Ghana: Compromised public accountability at the intersection of supranational and societal steering” Matthew Egan, Gloria Agyemang</td>
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<tr>
<td>10.30 - 10.55</td>
<td>005 “Credibility enhancement and value addition: Exploring the institutional efforts of sustainability assurance providers” Bilal Farooq, Charl de Villiers, Howard Davey, Vida Botes, Murugesh Arunachalam</td>
<td>033 “Failing to account: an analysis of water disclosures of major Australasian corporate and public benefit entities” Susan Wild, Mei Chee Lim, Helen Wright</td>
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<tr>
<th>Time</th>
<th>MORNING TEA</th>
<th>Durrell Gallery</th>
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<tr>
<td>11.00 - 11.30</td>
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## PLENARY SESSION 3

11.30 - 12.30  
Ms Elaine Bensted, Chief Executive, Zoos SA  
“Evolution or Extinction: Our mission, our stakeholders and our journey”

## NETWORKING LUNCH

12.30 - 1.30  
Durrell Gallery

## PARALLEL SESSION 5 (Sanctuary Function Centre, level 1 AND Santos Theatre, ground level outside)

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<tr>
<th>Time</th>
<th>Stream 1: Not For Profits</th>
<th>Stream 2: Carbon</th>
<th>Stream 3: Practitioners</th>
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<tbody>
<tr>
<td>1.30 - 2.25</td>
<td>Attenborough Room Chair: Stephanie Perkiss</td>
<td>Goodall Room Chair: Wei Qian</td>
<td>Santos Theatre</td>
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| 1.30-1.55  | 015 “Accounting and Accountability in Sport: A Study of the Fiji Rugby Union”  
**Glen Finau**, Nacanieli Rika, Clayton Kuma, Jale Samuwai | 025 “The Influence Green Intellectual Capital on Carbon Emission Disclosure are moderated by the type of industry and environment performance”  
**Lin Oktris**, Yvonne Augustine | Greenbase Accounting Software Demonstration |
| 2.00-2.25  | 023 “The Effect of Servant Leadership to Performance with Policy Governance as mediating variable on Nonprofit Organizations in Indonesia”  
**Susilawati Muslimah**, Yvonne Augusting, R.J. Arsjah, Roy H.M. Sembel | 032 “Carbon disclosure project disclosures of GHG emissions for megacities: an expectation gap”  
**Parvez Mia**, James Hazelton, James Guthrie | |

## Closing Sessions (Sanctuary Function Centre, level 1)

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<th>Time</th>
<th>Event</th>
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| 2.30   | Close and launch of 2017 Conference  
Discussion about future conferences |
| 3.30   | Zoo Tour  
Departs from inside front entrance of the Zoo |
Function Centre Floor Plan

Sanctuary:

Santos Conservation Centre:

(Located downstairs, outside the Sanctuary building)
Utilising public-private partnerships in the management of urban water in Ghana: Compromised public accountability at the intersection of supranational and societal steering

Egan, Matthew; University of Sydney
Agyeman, Gloria

In recent decades, governments in Africa have experienced relentless pressure from key supranational finance providers (including the World Bank, the IMF and others) to enter public private partnerships (PPPs). These PPPs take a range of forms and include partnerships to finance infrastructure developments, and partnerships to manage the provision of services such as water and energy. This pressure has persisted, despite growing evidence that the basic institutions necessary to sustain such commercial arrangements are often not present. This paper examines the lessons learnt from the termination of a contract that had outsourced the management of urban water supply in Ghana in 2011. We examine the circumstances surrounding this PPP, and question what can be learnt from this case about public accountability for basic service provision in less developed countries.

We draw on Broadbent and Laughlin’s (2013) notions of steering, and Voss et al., (2007) notions of steering for sustainability to examine public accountability for the provision of basic water services. Our findings suggest that limited public accountability justified business as usual. That limited accountability was compromised because external pressure from World Bank supranational steering, weakened societal level steering for sustainable development by the Ghanaian government.

Key words: water management, public private partnerships, steering mechanisms, public accountability

<IR> Accounting as a test of worth: A conversation with the Chairman of Bank Australia

Ren, Chao; RMIT University
Vesty, Gillian; RMIT University

Purpose – The purpose of this paper is to provide practical insights into the use of integrated reporting <IR> as a reporting and management tool. We draw on details from case analysis and an interview with the Chairman of Bank Australia, one of three <IR> pilot organisations in Australia, to theorise <IR> accounting as a test of worth.

Design/Methodology/Approach – In contributing to both theory and <IR> literature, the authors draw on personal narrative methods via an in-depth interview with the Chairman of Bank Australia to examine the lived experiences of <IR> as a ‘test of worth’ in the context of Boltanski and Thévenot’s (1999, 2001) sociology of worth.

Findings – <IR> offers scope to disclose multiple world accomplishments, and as an accounting test of worth, it is certainly possible to demonstrate the industrial and market world effectiveness and efficiency goals. However, when an organization such as Bank Australia has dual purposes and strategies that extend to domestic, civil and green world concerns, with higher order principles of meeting family, society and ecological needs, we find challenges in effectively communicating strategies through <IR>.

Practical Implications – This paper contributes to the limited empirical insights into <IR> being implemented in a mutual organisation with a dual purpose. Originality/Value – This research presents a rare opportunity to build on longitudinal case access with in-depth discussion with the Chairman of Bank Australia. This paper also contributes to the emerging ‘economies of worth’ literature in accounting.

Key words – Integrated Reporting, Economies of Worth, Integrated Thinking, Personal Narrative
**Immanence and ambiguity: A Frankfurt School Framework for Critical Accounting**

Tweedie, Dale  
Macquarie University

This paper articulates a framework for conducting immanent critique in accounting research within the Frankfurt School tradition. In this variant of critical theory, which Axel Honneth has recently revived, critical theorists aim to rationally-reconstruct and mobilize principles that are embedded in extant social discourse or practice, and which can motivate emancipatory social change. Drawing also on Jacqueline Best’s analysis of ambiguity in financial frameworks, the paper argues that four structurally-distinct forms of immanent critique are at least possible in critical accounting: social-hermeneutic; accounting-hermeneutic; social-practice; and accounting-practice immanent critique. The paper then illustrates the potential of these critical forms in contemporary accounting debates, using critiques of financialization in accounting and integrated reporting as illustrative cases. Through these cases, the paper argues that immanent critique can combine two critical ideals, which are: (i) an awareness of how accounting is implicated in distorting ideologies and pathological uses of power; with, (ii) sensitivity to the emancipatory potential of principles or norms that even repressive accounting practices might inadvertently bring into public view.

**Keywords**: Critical Theory; financialization, immanent critique; Integrated Reporting.

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**Credibility enhancement and value addition: Exploring the institutional efforts of sustainability assurance providers**

Farooq, Muhammad Bilal (Auckland University of Technology)  
de Villiers, Charl (The University of Auckland and University of Pretoria)  
Davey, Howard (University of Waikato)

The purpose of this study is to examine how sustainability assurance providers (SAP’s) attempt to achieve two objectives of: enhancing sustainability report credibility (i.e. reliability and balance); and promoting sustainability assurance as a value added activity. Data comprises of in-depth interviews with sustainability reporting managers (SRMs) and SAPs, including accounting (ASAPs) and non-accounting (NASAPs) SAPs based in Australia and New Zealand. The study uses Lawrence and Suddaby’s (2006) typology of forms of institutional work to examine the mechanisms used, and the degree of success SAPs have had in achieving these two objectives. Given the voluntary nature of sustainability assurance, SAPs must supplement their policing efforts with a combination of other forms of institutional work to achieve their objectives. These include educating and guiding inexperienced SRMs, advocating adoption of the Global Reporting Initiative (GRI) standard G4 and materiality driven sustainability reporting, and encouraging managers to use sustainability reporting not just for external communication, but also as a tool to support planning and decision making. The primary mechanism used to affect this institutional work is the management report. This document identifies issues and provides recommendations to reporters and is valued by both SAPs and SRMs. Through these efforts, SAPs have had success in having the content of disclosures revised, where necessary, to reflect the available evidence. Although success has been limited, SAPs are also encouraging balanced disclosure. However, SAPs have had limited success with promoting sustainability assurance as a value added activity, because SAPs have to continuously find new ways to add value and reporters experience diminishing returns from successive engagements. The study extends the literature by contributing to an understanding of sustainability assurance and the complex efforts of SAPs. The study offers a conceptual model which reveals how different forms of institutional work can be undertaken in combination to achieve another form of institutional work. Finally, the study suggests a need to consider the introduction of greater regulation mandating broad scoped engagements.
International trends in sustainability reporting
Zharfpeykan, Ramona; University of Auckland
Askarany, Davood; Rouse, Paul; University of Auckland
Ng, Paul Chang-Yu; University of Auckland

This study analyses the trend and nature of sustainability KPI reporting in firms globally. It presents both trend and panel data of sustainability reports of 798 firms in Global Reporting Initiative (GRI) database from 2010 to 2014. The results show some fluctuations in the frequency of sustainability KPI reporting globally across the time while the major focus of reports in firms stayed almost the same. It made us further analyse this trend and found that there are some indicators on “environmental protect expenses”, “supplier environmental assessment” and “number of grievance” barely reported over this period along with some highly popular ones such as “direct economic value” and “employment rate”. We also did test and found no statistical correlation between the KPI reporting percentage and the firms’ industries generally and neither if they belong to environmental sensitive industries.

Adapting to climate change accounting and accountability in Pacific Islands: The challenge of uncertainty
Sharma, Umesh; University of Waikato
Botes, Vida; Foo, Dani; Karan, Ram; University of Waikato
Nandan, Ruvendra; Fiji National University

The paper aims to set out several key issues in relation to climate change research based on accounting and accountability. It also outlines using a case study of the Pacific Islands about the problem of uncertainty in relation to climate change, particularly in regards to the rising water levels and potential relocation of peasants from the atoll islands of Kiribati, Tuvalu and Marshall Islands. The literature on climate change accounting and the archival data on climate change from the Pacific Islands are reviewed. Some interviews with people located on the coastal areas of the Pacific Islands known to one of the researchers are conducted. The interviewees are from Kiribati and Fiji. Despite growing corporate activity on climate change, no meaningful progress is being made on GHG emissions reduction, and in some cases no meaningful progress is being made on natural Kyoto emission reduction targets, suggesting the continuation of a relatively weak policy regimes and “business-as-usual”. However, the Paris agreement recognized the specific needs and special circumstances of developing countries and acknowledged that climate change is a common concern of human kind. The agreement resolved to hold the increase in global average temperature to well below 2º above preindustrial levels and to pursue efforts to limit the temperature increase to 1.5 º above preindustrial level. Such modest increase would significantly reduce the risks and impacts of climate change. The research is limited to Pacific Islands only but provides avenue for such work to be extended to other research settings as well. The call for more research on climate change is arguably more relevant today given misgivings on market-based solutions and the consensus reached from the Paris agreement recently. There has been relatively little work done in climate change accounting in the Pacific Islands where an immense impact has been felt on people’s lives and livelihoods as well as on important industries such as agriculture and tourism as a consequence of climate change such as rising water levels.

Key words: Critical accounting, climate change, carbon, Pacific Islands, Sea level.

Social Contagion Effects of GRI: Analysis of Financial Sector Companies
Jain, Ameeta, Deakin University; Islam, Muhammad Azizul, QUT

This study investigates how the process of social contagion leads to the diffusion or institutionalisation of the global reporting initiative (GRI) guided CSR reporting practices within the global financial services sector. While CSR reporting practices are growing rapidly worldwide there is lack of
academic understanding of the process leading to this increase. Drawing on sociology literature we focus on social contagion as a process driving the increased adoption of GRI guidelines. Based on longitudinal study of GRI adoption by financial sector companies from 2002-2014 and in line with the theory of social contagion, we find that the adoption of GRI guidelines by thought leaders (early adopters) and the accompanying news media attention positively influences companies’ adoption of GRI guidelines. We also find that this growth is isomorphic as companies desire to copy best practice models to reduce uncertainty and maintain legitimacy.

009

Mapping the Logics of Social Impact Accounting

Adams, Sarah, University of NSW

Social purpose organisations are facing increased pressure to prepare discretionary accounts of the impact they achieve in pursuit of their social purpose. This exploratory study investigates the ways that multiple logics manifest and shape ideas about this ‘social impact accounting’ in practice. Informed by analysis of 24 practitioner guides to social impact accounting, and interviews with 24 professionals engaged in the field (from both user and preparer perspectives), this study investigates different ideals and preferences across two normative dimensions of social impact accounting: the role of social impact accounting (its objective and user) and the nature of social impact accounts (desirable content elements and qualitative characteristics). Five logics of social impact accounting are identified that are linked with different ideas about the role and nature of social impact accounts: (1) resource accountability, (2) persuasion, (3) reflexive, (4) sharing and (5) coercive. Drawing together previous literature on the institutional logics of social purpose organisations, this study also contributes to the knowledge on social impact accounting – which is of growing regulatory and practical significance through the emergence of ‘service performance reporting’ accounting standards.

Keywords – Social accounting, social purpose organisations, institutional logics, not-for-profit, social enterprise, service performance reporting

010

Perspectives on Transparency & Accountability: Issues of Language & Pluralism.

Lehman, Glen, University of SA

Transparency is a decision-making device in democratic systems to better facilitate the accountability of organizations to their various constituencies. This article examines how an interpretivist analysis creates new transparency and accountability structures to serve the needs of pluralistic constituencies. The argument involves a series of steps critiquing John Roberts’ (2009) work in which he has relied on a variety of sources to deconstruct the concept of transparency. He reveals contradictions, dilemmas and paradoxes within the ideal of transparency. An opposing interpretivist school claims language opens the world to us in a manner more fruitful than Roberts (2009) conception of accountability using Derrida’s (1976) work as a point of departure. The interpretivist framework aims to explain a range of associated events and phenomena implicit in these accountability frameworks. From the interpretivist viewpoint it maybe asserted that the postmodernist analysis of language perpetuates an opaque structure of language that renders obscure and opaque the significant dilemmas that confront transparency and accountability issues. The interpretivist challenges this opaque view of language through an accountability vision that discloses and makes transparent the entities and things we encounter in the world.
This paper aims to explore the key issues and challenges that can affect the quality of stakeholder engagement process and outcomes. Case study research strategy was used to gain in-depth insights into stakeholder engagement practices of three Australian local councils. The findings of this study suggest that the effectiveness of stakeholder engagement can be undermined by certain difficulties and challenges faced by an organisation. These can include limited resources, political factors, heterogeneous concerns, inadequate representation and unwillingness to engage.

Keywords: Online ratings, sharing economy, trust, accountability, calculation

The politics of reporting boundaries
Antonini, Carla; Universidad de Barcelona, Spain
Larrinaga, Carlos; Universidad de Burgos, Spain
Beck, Cornelia; Discipline of Accounting, The University of Sydney

It has been argued that laws emanating from parliamentary debates and the enforcement of a Westphalian state are playing a declining role in the regulation of the present society. Instead, a substantial part of the political process is played in techno-economic spheres, outside the conventional political spheres. Those techno-economic spheres, which could include consumer movements, the corporate world, science and technology, are characterized by producing socio-political changes without the participation in traditional politics. Beck (1997) has suggested that those techno-economic spheres, which he calls subpolitical, offer opportunities for the politicization of new areas. In the area of sustainability and corporate social responsibility, consumer movements have been studied from a subpolitical point of view (Holzer and Sørensen, 2003). However, the role played by accounting technologies has received scant attention (but see MacKenzie, 2009): “researchers have a particularly salient role to play in bringing to light matters of apparent detail that in fact play critical roles” (p. 453). Further, as Hopwood (2009) suggested, we are likely to see accounting playing a growing role in sustainability policies. The question that arises is whether accounting technologies play a subpolitical role in issues such as...
The globalization and professionalization of the sports industry has made the industry a global billion dollar machine. Rugby was one of the last major global sports to become professional in 1995. Sporting organizations are managed and operated using different structures in various countries. While most developed countries have structured their sporting organizations similar to profit-driven companies, most sporting organizations in developing countries are structured as non-governmental organizations (NGOs). Whichever form of structure, sporting organizations are expected to account for funds received and also to be accountable to their various stakeholders. This paper explores the accounting and accountability practices of the Fiji Rugby Union (FRU) which is structured as an NGO. The paper finds that FRU’s transition from amateurism to professionalism has not been smooth but replete with challenges that has created tensions with world governing body of Rugby: World Rugby. During the amateur period the FRU relied heavily on volunteerism from staff and also from players. Players were expected to play for pride and country rather than monetary reward. However, in the professional era, the sport of rugby was increasingly commoditized and this increased expectations by players. Furthermore professionalism introduced new actors and new forms of accountability both of a “bottom-up” and “top-down” nature. These new actors include the World Governing Body and national member union clubs. This has led to conflicts and tensions with the FRU that has led to frequent changes in the FRU management and board often due to government influence.

**Accounting and Accountability in Sport: A Study of the Fiji Rugby Union**

**Finau, Glen;**
**Rika, Nacanieli;**
**Kuma, Clayton;**
**Samuwai, Jale;**
**The University of the South Pacific**

**Keywords:** Accountability, Non-Government Organizations, Sport Management, Rugby, Pacific, Fiji

**A discussion of the ideologies of privileging business on social and environmental accounting**

**Voss, Barbara de Lima; University of Sao Paulo;**
**Carter, David; University of Canberra**

**Purpose:** The purpose of this study is to discuss the ideologies of privileging business at the centre of social and environmental accounting debates.

**Design/methodology/approach:** The research design gathers the methodology of Logics of Critical Explanation, the rhetorical redescription discourse analysis and a company’s reports to understand, critique and explain the ideologies of the Brazil’s state-owned company Petrobras by the lenses of a post-structural perspective.

**Findings:** This paper examined three principal ideologies of Petrobras that sustain the symbolic apparatus of shareholders wealth maximisation that links to the literature in consulting firms. The second ideology provided a sophisticated language for powerful ambition of domination. The third ideology captured the traditional concept of business regarding exploitation and expropriation. In comparison, the literature of privileging business has similar ideologies and does not change of practice of business. It only incorporated technical nomenclature to produce illusions of new modes rhetorically constructed and ideologically maintained. The scholars placing business at the centre of decision have an analogous support that seems to restrain reality.

**Originality/value:** We seek to change little practices. As post-structuralists, we acknowledge meanings are powerful. They might lead to misrecognition of certain practices. This paper provides a discussion of the role of the business practice that might transform academics to consultants and shift societal values for few elitist groups. We challenge academics, students and
citizens for movements beyond the hegemonic practices of business as the principal player that most reinforce subordination and expropriation.

**Keywords:** Ideologies; Privileging Business; Social and Environmental Accounting; Discourse Theory; Petrobras; Post-Structuralism.

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**017**

*How useful are CSR Reports for investors? The problems of comparing Environmental and social disclosures*

Hazelton, James; Perkiss, Stephanie; Macquarie University

This paper explores the question of the usefulness of current corporate sustainability reporting practices and standards for investment decision-making. Two key issues are considered – aggregation and comparability – in the context of four important sustainability issues – energy, water, human rights and corporate political involvement. The paper focuses on reporting under the Global Reporting Initiative as well as Integrated Reporting, reporting via CDP surveys and the Sustainability Accounting Standards Board and draws upon academic and industry research highlighting contemporary reporting practices. The main finding is that both reporting standards and practices ignore crucial contextual issues and hence inter-firm comparability is severely limited. Consequently current sustainability reporting is of limited value for investment decision-making.

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**018**

*The rationales behind corporate involvement and reporting on community activities: Evidence from Saudi Arabia*

Silawi, Abdullah; Flinders University; Tilt, Carol; University of SA

**Purpose:** The main purpose of this paper is to understand why listed firms in Saudi Arabia are becoming involved in, and report on, community activities as part of social responsibility.

Design/methodology/approach: The paper provides evidence based on in-depth semi-structures interviews from ten public firms listed in the Saudi stock market. It is the first study that attempts to use interview-based evidence to understand the rationales behind corporate involvement and reporting on community activities as part of social responsibility in this country.

**Findings:** The rationales behind corporate involvement and reporting in Saudi Arabia is similar to the findings in prior literature in other contexts. Firms’ involvement in community and social activities for two main reasons. First, to gain various business benefits. Second, to support government in achieving its societal objectives for community and social development. On the other hand, stakeholder issues are the primary underlying rationales behind corporate voluntary reporting on community involvement activities.

Research limitations/implications: The findings of this paper are based on a small sample size of interviewees. The paper does not consider listed firms which are not active in community activities and social reporting practice.

**Practical implications:** Practical implications include some suggestions to corporate managers on developing strategies on stakeholder management to satisfy stakeholders’ expectations and needs in relation to corporate social performance.

Social implications: By highlighting the community initiatives conducted by some firms, this may encourage other firms in the country to take one step further towards their local community and society at large. In addition, it may help to increase social audience’s awareness on businesses’ social impact on the community.

**Originality/value:** The majority of previous studies in the Middle East tend to examine the perceptions of CSR and the quality and quantity of CSR reporting. This paper is original because it offers significant contributions to the existing corporate social reporting literature. First, it focuses only on one component of CSR, which is community involvement activities. Second, it is the first study uncovers the underlying rationales behind social reporting phenomenon in Saudi Arabia. Third, it provides evidence based
on qualitative data in order to theorise social reporting practices from developing countries context.

 Searching for Connections with Nature. Stories from Talks with Three Naturalists

Christian, Jack
Manchester Metropolitan University Business School

This paper details part of a programme of research investigating why people might choose to account for the environment. In earlier work the author, who would call himself a green romantic with a deep ecology ecosophy (Naess, 1973), concluded so-called environmental accounting was effectively a management tool for controlling the environment for the benefit of business. This conclusion led to an intuition that there is a need for an environmental accounting for the benefit of the environment rather than business or any other organization. In this paper he presents interviews with three naturalists who record and share their records (report on) nature. The aim of the interviews was to try and ascertain why they chose to ‘account’ for nature in this way.

To this end the researcher employed a novel combination of methodologies which are described in some detail in the paper. Essentially the interviews were carried out using a psychoanalysis technique known as Interpretative Phenomenological Analysis (Smith et al, 2009). They were then interpreted in four different ways in line with Alvesson and Skoldberg’s (2000) reflexive methodology and their quadri-hermeneutic. The interviews were semi-structured around eight questions following some very disparate, prior reading aimed at opening or freeing the minds of the interviewees. The questions purposely avoided any direct reference to recording or how the interviewees felt about nature and in what way, if at all, they felt connected to nature. However it was anticipated that answers to the questions would lead to discussion of these issues.

The interviews were all transcribed and reread numerous times in order to tease out, following Alvesson and Skoldberg, different possible interpretations. This paper discusses the interpretations and presents supporting extracts from the interviews. It offers a deeper understanding of how we build views of nature, individually and jointly; why we might choose to care for nature; and finally why we might choose to account for nature.

 Practical Issues in Implementing Water Accounting: The Case of General Purpose Water Accounts

Tello, Edward; Macquarie University
Hazelton, James; Macquarie University

Purpose - This study provides an empirically supported analysis of the issues in implementing the General Purpose Water Accounting (GPWA) reporting regime in Australia. GPWA is of interest not only to water stakeholders, but also to the broader social and environmental accounting community because it is a genuinely original approach to natural resource accounting as it applies financial accounting principles and techniques to an unprecedented degree and the implementation issues are also relevant to corporate water accounting regimes.

Design/methodology/approach – We examine GPWA using transparency, which is a component of the extended Gray et al.’s (1996) accountability framework. Data were obtained primarily via a participant-observation approach whereby five sites piloting GPWA were each visited for a period of two to three days each followed by seven semi-structured interviews with senior pilot site staff.

Findings – Practitioners identified a number of factors which limit the preparation of water accounts. In particular, the numerical components of GPWA are not appropriate for assessing managerial performance as the results are not within the control of water managers. The key operational issues identified were the determination of the water report entity and user needs, measurement of water, and water accounting processes.
Originality/value – More generally, as GPWA is an example of the ‘new accountings’ called for (Bebbington and Gray 2001; Bebbington and Larrinaga, 2014), our study contributes to the wider project of improving social and environmental accounting and accountability. It provides an example of how a financial accounting approach can be utilized in natural resource accounting and, in addition to international water management, the issues identified are therefore relevant to improving reporting practices in areas such as carbon, pollution and biodiversity.

Keywords – Water accounting, transparency, accountability, financial accounting, water, Australia

021

Mandatory? Voluntary? A discussion of environmental disclosure requirements in China

Situ, Hui; RMIT University;
Tilt, Carol; University of SA

Facing the Environmental crisis, the Chinese government has released a series of guidelines and regulations related to environmental disclosure in recent years. However, the distinction between mandatory and voluntary disclosure, when considering China, is problematic and a clear understanding of what is required by law and what is purely voluntary does not appear to exist in many studies of the region. While many researchers apply a simplistic classification, this leads to confusion and contradictions between studies. This paper outlines the complexities of the regulatory system in China, and attempts to provide direction on how the term voluntary disclosure should be used when studying corporate environmental reporting in China.

023

The Effect of Servant Leadership to Performance with Policy Governance as mediating variable on Nonprofit Organizations in Indonesia

Susilawati Muslimah; Trisakti University, Indonesia
Yvonne Agustine; Trisakti University, Indonesia
Regina Arsjah; Trisakti University, Indonesia
Roy H.M. Sembel; IPMI International Business School, Indonesia

Purpose - This study is aimed at the development of contingency theory in the non-profit organization in Indonesia with a team-base organizational structure, through empirical testing and analysis of the influence of servant leadership to organizational performance. In addition, this research examines and analyzes the effect of policy governance in mediating the effect of servant leadership on organizational performance.

Design/methodology/approach - This study design with contingencies and quantitative approach using a sample implementation team of a national program of community empowerment, covering 21 provinces and 89 City / Regency in Indonesia. The research sample was determined by stratified sampling and surveys done on-line through the web-site development programs. The performance was measured with an input-impacts model, while servant leadership using the OLA (Organizational Leadership Assessment). Measurement Policy Governance Models is used IPGA 2014. All variables were measured using a scale interval Likert-type scale with a 7-point format. While hypothesis testing was performed using Partial Least Square (PLS).

Findings - The results of this study provide empirical evidence of the influence of servant leadership, to performance. In addition, the results of this study indicate policy governance is able to partially mediate the effect of servant leadership to the non-profit organizational performance.

Limitations - The limited number of samples can be tested in future research. Testing the pattern structure more complex relationship (with moderating variables) and the disclosure of other contextual variables are also possible, such as the other leadership style, intellectual capital, the level of work stress, or aspects of knowledge organization to improve robustness.

Implications - Results of this study can be considered the government in analyzing the performance of other programs, and measure program
impacts with the pattern of assistance. For KNKG is possible to consider the principles of policy governance in the review of the general guidelines GPG (good public governance).

**Authenticity/value** - Based on a review of previous studies, this research as a new test of variables of servant leadership, performance (performance) with the input-impact approach, and policy governance models of the non-profit organization in Indonesia.

**Keywords** – Servant Leadership, Policy Governance, Inputs-Impacts Models Performance.

024

**Institutional, International or Regulation Pressures: A Study Looking at the Determinant Factors in Influencing Company’s Environmental Innovations**

**Shauki, Elvia; University of SA; Solovida, Grace; Universitas Diponegoro, Indonesia**

This study is aimed to obtain a better understanding of which factors determined and which policy instruments affect product, process and program related to company’s environmental innovations, a case study applied in a mining company. It is aimed in answering: (1) whether company’s strategic goals influence environmental product, process, and program innovations; (2) whether environment-related product and process innovations were motivated by the availability and the usage of environmental management accounting; and finally (3) the determinant factors of company’s policy instruments in affecting environmental innovations.

A single case study with a single embedded unit analysis of one of the largest asset-size of the Indonesian state owned mining company *(Pertamina Geothermal Energy or PGE)* which received long-term soft loans from the World Bank and Japan International Cooperation Agency *(JICA)* is applied here. This has demanded PGE to produce thorough operational environmental impacts. The study was conducted using in depth interviews administered to operations, accounting, financial, and social/environmental managers in the company. The study integrates natural resource-based and institutional theories in explaining company’s motivations related to environmental innovations. Environmental strategic goals of the company has important role in environmental innovations decision making, however the results suggest that institutional, international, and regulation pressures give strong motivations in conducting company’s environmental innovations *(coercive isomorphism)*. The study suggests these relationships were dependent on the availability of the resources. The role of international partners is crucial as it has significant consequences with the absence of the international involvement. Underutilized information provided by the environmental management accounting info was also found in the study as it deems to be not meaningful in the environmental strategy decision.

Keywords: *resource base theory, institutional theory, environmental innovations, environmental management accounting, corporate environmental performance, corporate environmental strategy, environmental strategic goals, and product, process, programs innovations.*

025

**The Influence Green Intellectual Capital on Carbon Emission Disclosure are moderated by the type of industry and environment performance**

**Oktris, Lin; Trisakti University, Indonesia Agustine, Yvonne; Trisakti University, Indonesia**

**Purpose** - This research wants to analyze the influences green intellectual capital on carbon emissions disclosure in IDX listed companies. It will analyze from internal aspects side.

**Design/Methodology Approach** - Green intellectual capital is using a questionnaire based on Chang & Chen (2012) and Yahya et al (2014). Environmental performance is using proper index report. Industry type is based on global industry classification standard. Carbon disclosure is measured based on Choi et al (2013). This research methodology is multiple regression analysis. This methodology will analyze the relation between green intellectual capital and carbon emission disclosure.
Findings - The results show that green intellectual capital influences positively on carbon emissions disclosures. Then results show that environmental performance can moderate the relationship between green intellectual capital and carbon emissions disclosures. Otherwise, industry type doesn’t moderate between green intellectual capital and carbon emissions disclosures

Research Limitations/Implications - The results are useful to provide additional knowledge regarding disclosure of carbon emissions for educators and stakeholders. In addition, research associates new variables such as green intellectual capital that provide new insight. This study is limited by the 40 sample companies. This is because the disclosure of carbon emissions in Indonesia is still voluntary. In addition, this study still includes Indonesia alone so the results cannot be generalized in ASEAN countries. Recently, measurement of green intellectual capital used primary data so that it reflects the perception of the company so that the results can be biased.

Practical Implications - The results showed that green intellectual capital has the strongest influence on the disclosure of carbon emissions. With this result, the regulator, in particular, the Financial Services Authority can consider green innovate knowledge factor in the development of human resources.

Originality/Value - The research provides a new model for the measurement of carbon emission disclosure. This includes new research that could be a literature reference for further research such as using the sample in ASEAN countries. In addition, also can use the macro factors such as economic growth, the category of developed countries / developing, foreign direct investment toward the disclosure of carbon emissions.

Keywords: green intellectual capital, carbon emissions disclosure, industry type, environmental performance

Effectiveness of environmental legislation in a developing island nation: The Case for Fiji’s Department of Environment

Rotuivaqali, Maslina; Kanainabogi, Lusiana; Kuma, Clayton; Finau, Glen; University of the South Pacific

Purpose - This paper seeks to review the implementation of Fiji’s environmental legislation the Environment Management Act (2005) and its effectiveness or not in promoting environmental sustainability in a developing island nation.

Design/methodology/approach - A case study approach is used in two separate periods. The first case study was conducted shortly after the EMA was implemented in 2009 by thoroughly reviewing the EMA and elicits views from the current employees and the former Director of the regulatory department responsible for the enforcement of the EMA: The Department of Environment (DOE), using semi-structured interviews and document reviews. The follow-up case study intended to be carried out at the end of 2016 aims to find out the effectiveness of the EMA since its implementation date (2005) and post-2009, how constraints highlighted in 2009 have been resolved or not. Additionally, to find out the relevance and usefulness of the EMA to business and non-business stakeholders

Findings - The first case study in 2009 finds that environmental legislations implemented in Fiji have been largely imported from other countries without proper analysis of whether the legislation is appropriate for the Fiji context. This issue is also compounded by inadequate financial and human resources, lack of specialized skills and expertise in a number of scientific fields, poor coordination between line government ministries and the DOE, and lack of environmental awareness across Government, industries and the community. It is found that often the competing and conflicting goal of economic development ‘trumps’ the goal of environmental sustainability.

Practical implications - The paper provides evidence that an environmental legislation is ineffective if the required policy, institutional and administrative frameworks are not in place. Furthermore, the paper contributes towards policy debates in Fiji regarding how to make the EMA
more successful in achieving its overall objective and would also assist other PIC’s in the development of their own environmental legislation.

Originality/value - This research contributes to the literature by providing preliminary insight into the difficulties and challenges faced in achieving environmental sustainability in the context of a developing country.

**Keywords** - Environmental legislation, environmental management act, sustainable development, sustainability, Fiji.

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**027**

To what extent will the reporting provisions of the Minamata Convention improve global accountability for mercury emissions?

Ullah, Hafij; Hazelton, James; Nelson, Peter; Macquarie University

**Purpose** – The Minamata Convention is a global approach to reducing mercury pollution currently being developed by the United Nations Environment Programme. As with as other Conventions, this Convention also includes reporting provisions which has been released in draft form. This paper evaluates the extent to which the reporting provisions of the Convention will improve global accountability for mercury emissions.

**Design/methodology/approach** – The paper uses a qualitative case study approach for exploring the collected data and uses secondary documentary analysis comprising of relevant literature, UNEP technical reports, the proceedings of all the seven Intergovernmental Negotiating Committee (INC) meetings and draft reporting format. As a theoretical frame the paper applies the Conceptual Framework of Accounting (qualitative characteristics of accounting information) to identifying the quality challenges of mercury reports and reported information and utilises the theory of imposed, felt and adaptive accountability proposed by Fry (1995), Ebrahim (2003), and O'Dwyer and Boomsma (2015).

**Findings** – The precise nature of reporting under the Minamata Convention is currently under development. Previous literature provides that there are quality limitations of the mercury reporting process and the reported information. The discussions of the INC meetings depict that different countries are also concerned with various quality aspects of mercury reporting. The findings also depict that level of accountability in all the quality criterion is either low or medium indicating. This scenario depicts that level of accountability should be improved in all the areas to accomplish the ultimate success of the Convention. Improving the level of felt accountability of the parties can contribution achieving the expected outcome from the Convention. However, there is a challenge of assessing the level of felt accountability of the regions or group of countries.

**Originality/Value** – This paper is a unique study that evaluates mercury reporting accountability of the countries under a global regulatory regime. Moreover, this study is a respond to the call of O’Dwyer and Boomsma (2015) as they ask for further studies to explore the creation of felt accountability in other institutional environment and in other cultural contexts.

**Keywords**: Mercury, Reporting, Accountability, and Minamata Convention.

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**028**

Exploring The Practice of Accounting in a Religious Setting (Evidence from The Sda Church in Fiji and Tonga)

Fukofuka, Peni; Kuma, Clayton; The University of the South Pacific

The call for research to pay attention to accounting in its social context (Hopwood, 1983) is not new. Those who are interested in this line of work have shown how accounting facilitates organizational change (Dent, 1991), assist with controlling of the organizational context (Miller and O’Leary, 1994), and making visible the organization (Robson, 1992). Organizational contexts have included restaurants (Ahrens and Chapman, 2006), hospital (Chua, 1995), railway station (Dent, 1991) and manufacturing organization (Mouritsen, 1999) to name a few. While useful to the understanding of the interaction of accounting and various organizational contexts, Walker (2016) reminds us that one of the initial intentions of earlier writers (such
as Hopwood, 1983; Burchell et al. 1985) was to show that the organization was not immune to the society that it is nested in. In fact the intention of Hopwood (1978) was to show that internal accounts have external origins. In other words the doing of accounting within an organization is by and large influenced by happenings external to the organization. It is from this understanding that our objective in this study emerges; which is to explore the practice of accounting in the Seventh Day Adventist (SDA) Church of Tonga and Fiji. Specifically, how the broader social context of the SDA church influences the accounting practices within the organization.

030

Responsibility and Accountability in Sustainability Practice: A Case of Indonesian Mining Company

Davianti, Arthik; PhD Candidate, La Trobe University
Satya Wacana Christian University, Indonesia

Purpose - By using linguistics approach, this paper explores to investigate the use of language in the form of written language that represents the concept of responsibility and accountability in sustainability practice by actors involved and actions taken by a mining company

Design/methodology/approach - This study employs Fairclough’s (Fairclough; 1995; 2003) Critical Discourse Analysis (CDA) framework, particularly the analysis of discourse as text. The data in the study was a combination of textual disclosures and interviews. This textual analysis was emphasized on the existence and omission of actors and the types of actions presented in the text. The analysis of actions is based on processes represented in the text which is derived from Halliday’s (1985) ‘experiential meaning’ that portray the way texts represent reality of actions.

Findings - The results suggested that the company, Adaro Indonesia, were particularly represented as the actor of actions both in concrete and abstract dimension of actions. The practice of sustainability was represented through textual presentation of action related to social and environmental issues. The findings also revealed frequent instances of disclosing information related to awards obtained by the company. This showed public acknowledgement on the company sustainability practice was an important information to be presented.

Originality/value - The textual analysis in this study was based on CDA framework with an analysis of the systemic functional linguistics method (Eggins 2004; Halliday 1985). This method is used to analyse disclosures presented in the Website, particularly in analysing actors and actions.

Keywords – responsibility, accountability, sustainability, mining, Indonesia, Critical Discourse Analysis

031

A Comparative Study of Customer Satisfaction Mediating Role on Corporate Social Responsibility Reporting and Market Value of Asian Countries

E-Vahdati, Sahar; Zulkifli, Norhayah Binti; University of Malaya

There are ambiguities about direct association between corporate social responsibility reporting (CSRR) and market value. The reason might be due to indirectly effected factors on this association. Thus, the current research take a probable mediator (sustainable customer satisfaction) in the relationship between CSRR and market value. To achieve these, the current research is based on finding from 334 South East Asian manufacturing firms 2007 to 2014 in that the link between CSRR and firm Performance in Malaysia is a fully mediated and in Singapore is a partially mediated relationship. The positive effect of CSRR on market value is because of the positive effect that CSRR has upon customer satisfaction. The results suggest that CSRR indirectly increase market value through promoting the level of customer satisfaction in south East Asian countries.

Keywords: corporate social responsibility reporting (CSRR), market value, mediator, customer satisfaction, Asian, Malaysia, Singapore
Carbon disclosure project disclosures of GHG emissions for megacities: an expectation gap

Mia, Parvez;
Hazelton, James; Guthrie, James;
Macquarie University

Purpose – This paper aims to explore an aspect of sustainable development disclosure at the ecosystem level and compare it with public expectations. One way to look at sustainable development disclosure at the ecosystem level is to review mega-cities’ sustainable development disclosure. This study examines GHG emissions using the Carbon Disclosure Project (CDP) and compares the emissions data with society’s expectations in relation to disclosure.

Design/Methodology/approach – This paper analyses the CDP’s questionnaire for cities and uses content analysis as a research technique to explore the ecosystem (megacities) GHG disclosure to CDP. The ‘expectation gap’ framework is applied to compare cities’ disclosed information and public expectation of disclosure.

Findings – This study finds that cities disclosed information that was outdated, incomplete, inconsistent, less credible and not comparable. Therefore, cities’ current GHG disclosures may not be useful for decision making and meeting society’s expectation, suggesting significant room for improvement.

Research Implication – Our findings are important for policymakers designing cities’ GHG reporting standards, for stakeholders trying to understand cities’ carbon performance, and for managers responsible for measuring, reporting and mitigating emissions.

Originality/Value – Prior studies focus on corporate GHG disclosure to CDP, whereas this paper examines GHG disclosures at the megacity level. It is novel in taking an ecosystem approach.

Failing to account: an analysis of water disclosures of major Australasian corporate and public benefit entities

Susan Wild;
Mei Chee Lim; Helen Wright;
University of Canterbury

This paper provides an analysis of the quantity and quality of publicly-available disclosures of water-focused information by major for-profit and PBE organizations in Australasia and New Zealand in the years 2011 and 2015. It identifies significant gaps and inadequacies in freshwater reporting in Australasian countries, confirming the findings of other international studies, including those of the Carbon Disclosure Project (CDP) (2011), KPMG (2012), and Egan et al (2015).

Furthermore, our research identifies the characteristics of the cultural, ideological and psychological attitudes inherent in reporters that act as inhibitors and barriers towards the effective provision of water-focused information. While previous studies indicate that primarily rational decision-making factors, particularly cost, lack of effective regulation and the absence of a standardized and generally accepted reporting system, are determinative drivers for the provision of environmental information, the findings of this research reveal that intuitive behavioural factors that are non-rational in nature also contribute towards generalized resistance to complete and accurate water reporting.

These findings suggest that ‘soft’ coercive measures taken to increase decision-useful water disclosures will be largely ineffective, and that specific ‘hard’ coercive initiatives will be necessary to motivate improvement in reporting quality. This paper presents original research that will aid understanding of the motivators and limitations of organizational water reporting, potentially benefiting regulators, standard-setters, report preparers, auditors, investors and analysts.
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