

Research on social and environmental accounting in Southern European countries

Investigación en contabilidad social y medioambiental en los países del sur de Europa

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ABSTRACT This descriptive paper explores the role of Southern European academics within social and environmental accounting (SEA) research. It is the first survey on SEA research in Southern Europe. This review specifically targeted international journals to see how much Southern European research had penetrated the international SEA academic discourse. The research that is reported in this paper is based on an electronic search of the online databases which include journals which publish SEA research. The paper reviews journal articles published in specialized journals over the period 1998 to 2008 and reaches several conclusions: 1. The volume of published research is low and quite recent; 2. Research is more or less evenly split between empirical and theoretical articles; 3. Empirical research is somewhat more qualitative in orientation, and 4. Most empirical papers focus on the countries of origin of the researchers. Hence, there is great scope for expanding the amount of research on SEA in Southern Europe, as well as improving its geographic coverage.

KEY WORDS Social and environmental accounting; Research; Southern Europe.

RESUMEN En este artículo, de carácter descriptivo, se explora el papel de los autores del sur de Europa dentro de la investigación en contabilidad social y medioambiental (CSM). Es la primera panorámica de la investigación en CSM en el sur de Europa, en la que se acude a las revistas internacionales para ver en qué medida ha penetrado la investigación sudeuropea en el discurso de la CSM de tipo académico. La investigación que se reporta en este trabajo está basada en una búsqueda electrónica por las bases de datos en línea que contienen revistas con publicaciones en CSM, en el periodo 1998 a 2008. Entre las conclusiones alcanzadas están las siguientes. 1. El volumen de investigación publicada en pequeña y muy reciente; 2. La investigación está equitativamente distribuida entre los artículos de tipo empírico y teórico; 3. La investigación empírica muestra una ligera orientación cualitativa, y 4. La mayoría de los trabajos empíricos se refieren a los países de origen de los investigadores. Por tanto, queda un amplio espacio para expandir el volumen de investigación sobre la CSM en los países del sur de Europa, así como para ampliar su cobertura geográfica.

PALABRAS CLAVE Investigación; Contabilidad social y medioambiental; Sur de Europa.

1. INTRODUCTION

The pressures to consider the social and environmental impact of business operations have been growing steadily over the past four decades. Engaging in social responsibility activities and disclosure has emerged as an important dimension of corporate voluntary practice.

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The notion of corporate social responsibility (CSR) is nowadays related to issues such as environmental protection, health and safety at work, relations with local communities and relations with consumers. It may be defined as «a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment» (European Commission, 2001: 5). Companies are thus supposed to voluntarily integrate social and environmental concerns in their operations and interaction with stakeholders.

The acknowledgement of CSR implies the need to recognize the importance of disclosure of information on companies' activities related to such responsibility. Although other terms, such as corporate social reporting, social responsibility disclosure or simply social accounting, may be used to describe this accounting about companies' performance in non-economic areas, the term social and environmental accounting (SEA) will be the one used in this paper. SEA has been broadly defined as the «the preparation and publication of an account about an organisation's social, environmental, employee, community, customer and other stakeholder interactions and activities and, where, possible, the consequences of those interactions and activities» (Gray, 2000: 250).

Thus far no empirical studies have been undertaken to assess the progress and the present status of SEA research in Southern European countries. In the international scene some studies which deal with publishing patterns and provide insights into multiple aspects of the literature have been published. Deegan and Soltys (2007) refer to research being undertaken within a specific geographical area: they analyse SEA research being undertaken within Australasia. Other studies analyse SEA research without limiting to specific geographical areas (Gray, 2002; Mathews, 1997; Owen, 2008; Parker, 2005).

The implicit and nowadays taken-for-granted agreement that English is the international language of scientific communication offers an upper hand for English-speaking countries (Australia, Canada, UK, USA), as their academics are in a position to use their mother tongue in their publication activities (Lukka and Kasanen, 1996). However, authors from other countries, many of which from developing countries, hitherto under-represented within the research establishment, enter the ranks of contributors to Accounting, Auditing and Accountability Journal (AAAJ) and other leading edge journals (Owen, 2008: 251).

This study examines SEA research in Southern European countries (France, Italy, Greece, Spain and Portugal) because the authors believe that in contrast to the understanding of research from Anglo-Saxon countries, the research in Southern Europe is still relatively unknown. Evidence should be added about other geographic, cultural and institutional contexts.

This review specifically targeted international journals to see how much research from Southern European countries had penetrated the international SEA academic discourse. More specifically, the issues addressed in this paper, which are adapted from Deegan and Soltys (2007), are as follows:

1. What presence internationally have Southern European countries academics had in SEA research?
2. What has been the focus of the Southern European countries SEA research?

3. What has been the nature of the Southern European countries SEA research?
4. What is the level of concentration in Southern European countries SEA research? That is, is there a broad or narrow group of individuals involved in the research activity?

To answer the above questions, a review was made of the papers being published in a number of research journals over the period 1998 to 2008. The research that is reported in this paper is based on an electronic search of the online databases which include journals in these areas. It reaches several conclusions. First, the volume of published research in international journals is still very low and is quite recent. Second, the data also indicate changes in the focus of research over time: whereas between 2000 and 2003 the focus was on environmental issues, the most popular issues in SEA research published between 2004 and 2008 have been social and environmental concerns. Third, findings suggest that research is more or less evenly split between empirical and theoretical articles and empirical research is somewhat more qualitative in orientation. Finally, most empirical papers focus on the countries of origin of the researchers. Hence, there is great scope for expanding the amount of research on SEA in Southern Europe, as well as improving the diversity of its geographic coverage.

2. RESEARCH METHOD

Although the dangers of using a methodology of counting articles in English language academic journals are acknowledged (Walton, 2008), this review specifically targeted international journals to see how much research from Southern European scholars had penetrated the international academic discourse.

Wakefield (2008: 228) points out that «journals form the basis of a knowledge network that communicates scholarly research and advances a discipline». Papers «in press» are not considered, because it is not possible to obtain them in the case of some of the journals analysed (for example, the *Accounting, Auditing and Accountability Journal*). Unpublished papers presented at congresses and meetings are not considered, although they often represent the most recent research. In many cases they are merely drafts. In other cases several amended versions of them are presented in other congresses. Their consideration would unjustifiably enlarge the volume of research done. Moreover the most significant of them are certainly published.

To find SEA papers, journals which are considered as outlets for SEA research were sought. Parker (2005) analysed SEA papers published in accounting research journals to understand the profile of contemporary published SEA research. He selected four journals that are primarily committed to publishing interdisciplinary accounting research and are particularly noted for their publication of SEA research: *Accounting, Auditing and Accountability Journal* (AAAJ), *Accounting Forum* (AF), *Critical Perspectives on Accounting* (CPA), and *Accounting, Organizations and Society* (AOS). Owen (2008: 250) refers to these four journals as «major outlets for SEA research».

Although Parker (2005) also referred to a number of SEA papers published in two information and research news oriented journals specifically dedicated to SEA research, *Social and*

Environmental Accounting Journal and Journal of the Asia Pacific Centre for Environmental Accountability, his analysis referred primarily to these four journals.

In addition to these four journals, Deegan and Soltys (2007) analysed also the following international accounting research journals: Accounting and Business Research (ABR), Accounting Education (AE); British Accounting Review (BAR); and European Accounting Review (EAR). Owen (2008) also considers some more generalist accounting journals, such as BAR, and non-accounting journals, notably Business Strategy and the Environment (BSE) and Journal of Business Ethics (JBE) have being receptive to SEA research. These two non-accounting journals, which are considered by Deegan and Soltys (2007) in their analysis of SEA research being undertaken within Australasia, are also analysed in this study.

The experience of the authors of this paper corroborates the opinion of Deegan and Soltys (2007) that the accounting journals considered: are journals that do publish SEA research; and are journals that are typically referred to by them and the author of this study when undertaking their own research. Deegan and Soltys (2007) analysed also a number of Australasian based journals (Accounting and Finance and the Australian Accounting Review) which are not include in the journals analysed in this study.

Based on the list of journals reported above (AAAJ, ABR, AE, AF, AOS, CPA, BAR, BSE, EAR, JBE), a thorough review of the literature using the Business Source Complete (EBS-CO), Emerald, SCOPUS, and Wiley InterScience online databases was done in order to track down articles on SEA authored/co-authored by scholars from Southern European countries.

The term used for the electronic search was the country name (Spain/Portugal/Greece/Italy/France) in author affiliation in SCOPUS and Wiley InterScience databases, which allowed this type of search. In the cases in which the databases do not allow this kind of search for the entire period considered (which are the cases of AAAJ, ABR, AE and EAR), the online versions of the journals were consulted to analyse individually the volumes and numbers of the journals which were not included in the two databases mentioned above.

Following Deegan and Soltys (2007: 75), an article had to cover one or more of the following themes to be considered as SEA research:

- Reviews of social and environmental (and 'triple bottom line', and 'sustainability') reporting, including analysis of the motivations and determinants to report;
- stakeholder reactions to the disclosure of social and environmental information;
- discussions or commentaries about new systems of accounting designed to incorporate social and/or environmental performance;
- focussed discussion about the role of accounting in specifically promoting, or undermining, the environment and/or particular stakeholders within society;
- social and environmental audits;
- development of theories to explain or inform SEA practice, and
- discussion of method and methodological issues associated with SEA research.

A full list of the articles is included in Annex A.

3. KEY FINDINGS

3.1. INTERNATIONAL PRESENCE OF SCHOLARS FROM SOUTHERN EUROPEAN COUNTRIES

Scholars from Southern European countries have published only 22 articles on SEA in international journals. 55% of the articles are authored/co-authored by Spanish academics. On the other hand, Greek academics have not published SEA research in the journals considered in this study.

TABLE 1
SEA PAPERS BY COUNTRY, 1998 2008

<i>COUNTRY</i>	<i>N.º</i>	<i>%</i>
France	4	18%
Italy	4	18%
Greece	0	0%
Spain	12	55%
Portugal	2	9%
Total	22	100%

Table 2 shows that publication of SEA research by Southern European academics has occurred chiefly in four journals: JBE, which accounts for 32% of all articles, AAAJ, which accounts for 23%, EAR and BSE (each of them accounting for 18%). Only 28% of the articles were published in the «major outlets» for SEA (five in AAAJ and one in AF). On the other hand, 50% of the articles were published in non-accounting journals.

TABLE 2
SEA PAPERS BY JOURNAL, 1998 2008

<i>JOURNAL</i>	<i>N.º</i>	<i>%</i>
AAAJ	5	23%
AF	1	5%
BAR	1	5%
BSE	4	18%
EAR	4	18%
JBE	7	32%
Total	22	100%

Although this study analyses the period 1998-2008, the first article was published in 2000. There is an increase in recent years in the articles published by scholars from Southern European countries in international journals: 6 between 2000 and 2003 (none in 2003), 6 between 2004 and 2006; and 10 in 2007-2008. Whereas in 2000 both Spanish and Italian

academics had articles published, the first article from a French academic dates from 2005 and the first article from a Portuguese academic was published only in 2008.

3.2. THE FOCUS OF RESEARCH

An analysis of the social versus environmental balance was conducted to determine whether any significant change had occurred over the period. Following Parker (2005), three areas of focus for SEA research are delineated in this study: social, environmental, and social & environmental. Social refers to areas such as employee health and safety, community relations, corporate philanthropy, minority employment. Environmental refers to issues such as environmental responsibility, environmental protection, and environmental pollution.

The number (and percentage) of papers by the three categories of research focus are presented in Table 3. The data indicate that articles focusing on environmental issues dominate SEA research in the period 2000-2003. In the periods 2004-2006 and 2007-2008, social & environmental issues are predominant.

TABLE 3
FOCUS OF THE SEA PAPERS, 1998 2008

	<i>SOCIAL & ENVIRONMENTAL</i>	<i>SOCIAL</i>	<i>ENVIRONMENTAL</i>	<i>TOTAL</i>
Totals	10	1	11	22
JBE	4 57%	1 14%	2 29%	7 100%
AAAJ	3 60%	0 0%	2 40%	5 100%
BSE	2 50%	0 0%	2 50%	4 100%
EAR	0 0%	0 0%	4 100%	4 100%
Other journals	1 50%	0 0%	1 50%	2 100%
Totals	10 45%	1 5%	11 50%	22 100%
2001-2003	0 0%	0 0%	6 100%	6 100%
2004-2006	4 67%	1 17%	1 17%	6 100%
2007-2008	6 60%	0 0%	4 40%	10 100%

The balance of papers, by category, appears to be driven, in part, by the preferences of the individual journals. For example, of the papers published in JBE, only 29% (two papers) have been on environmental issues. AAAJ published 60% of its papers on social and envi-

ronmental issues. EAR published 100% of its SEA papers (four papers) on environmental issues.

3.3. THE NATURE OF RESEARCH

Regarding the nature of knowledge in SEA, the categories of research methodologies used were defined as content analysis, case/field/interview study, survey, literature/theory/commentary, experimental and combined (Parker, 2005).

A representation of the balance between empirical and theoretical papers is presented in Table 4. Overall, 68% of papers were empirical (content analysis, case/field/interview study, survey) and 32% theoretical (literature/theory/commentary). Empirical papers are more or less evenly split between studies using content analysis, and case/field/interview studies. Regarding shifts in the balance of papers over time (Table 5), in the period 2000-2003 all the papers were empirical and 50% of them were case/field/interview studies. In future periods, the importance of theoretical articles increased (in 2007-2008 50% of the papers were theoretical).

TABLE 4
ORIENTATION OF THE SEA PAPERS, 1998 2008

	<i>SOCIAL & ENVIRONMENTAL</i>	<i>SOCIAL</i>	<i>ENVIRONMENTAL</i>	<i>TOTAL</i>
Empirical	4 40%	1 100%	10 91%	15 68%
Theoretical	6 60%	0 0%	1 9%	7 32%
Total	10 100%	1 100%	11 100%	22 100%
Case/field/interview	2 50%	0 0%	5 50%	7 47%
Survey	0 0%	0 0%	1 10%	1 7%
Content analysis	2 50%	1 100%	4 40%	7 47%
Total empirical	4 100%	1 100%	10 100%	15 100%

TABLE 5
NATURE OF THE SEA PAPERS BY PERIOD, 1998 2008

	<i>CASE/FIELD/ INTERVIEW</i>	<i>CONTENT ANALYSIS</i>	<i>SURVEY</i>	<i>LITERATURE/THEORY/ COMMENTARY</i>	<i>TOTAL</i>
Totals	7 32%	7 32%	1 5%	7 32%	22 100%
2001-2003	3 50%	2 33%	1 17%	0 0%	6 100%

(Continúa pág. sig.)

TABLE 5 (cont.)
NATURE OF THE SEA PAPERS BY PERIOD, 1998 2008

	<i>CASE/FIELD/ INTERVIEW</i>	<i>CONTENT ANALYSIS</i>	<i>SURVEY</i>	<i>LITERATURE/THEORY/ COMMENTARY</i>	<i>TOTAL</i>
2004-2006	3 50%	1 17%	0 0%	2 33%	6 100%
2007-2008	1 10%	4 40%	0 0%	5 50%	10 100%

Of the 10 articles focusing on social & environmental issues, 40% are empirical and 60% are theoretical. Of the 9 articles focusing on environmental issues, 91% are empirical and 9% are theoretical. The article focusing on social issues is empirical.

Empirical articles focusing on social & environmental issues are evenly split between studies using content analysis and case/field/interview studies. 50% of the articles on environmental issues are case/field/interview studies and 40% use content analysis.

Results in Table 6 show that journals also vary in terms of the nature of the articles they publish. In terms of empirical research, AAAJ published exclusively qualitative research. EAR published almost exclusively quantitative research. In JBE, 86% of the papers published are empirical. AAAJ is the only journal which has published more theoretical research than empirical research.

TABLE 6
ORIENTATION OF THE SEA PAPERS BY JOURNAL, 1998 2008

	<i>CASE/FIELD/ INTERVIEW</i>	<i>CONTENT ANALYSIS</i>	<i>SURVEY</i>	<i>LITERATURE/THEORY/ COMMENTARY</i>	<i>TOTAL</i>
Totals	7 32%	7 32%	1 5%	7 32%	22 100%
JBE	3 43%	3 43%	0 0%	1 14%	7 100%
AAAJ	2 40%	0 0%	0 0%	3 60%	5 100%
BSE	1 25%	1 25%	0 0%	2 50%	4 100%
EAR	0 0%	2 50%	1 25%	1 25%	4 100%
Other journals	1 50%	1 50%	0 0%	0 0%	2 100%

Table 7 shows that research by Spanish scholars is evenly split between studies using content analysis, case/field/interview studies and literature/theory/commentary studies. 50% of the articles by French authors are literature/theory/commentary studies, whereas the same kind of studies represents only 25% of articles from Italian scholars.

TABLE 7
ORIENTATION OF THE SEA PAPERS BY COUNTRY, 1998 2008

	<i>CASE/FIELD/ INTERVIEW</i>	<i>CONTENT ANALYSIS</i>	<i>SURVEY</i>	<i>LITERATURE/THEORY/ COMMENTARY</i>	<i>TOTAL</i>
Totals	7 32%	7 32%	1 5%	7 32%	22 100%
France	1 25%	1 25%	0 0%	2 50%	4 100%
Italy	2 50%	0 0%	1 25%	1 25%	4 100%
Portugal	0 0%	2 100%	0 0%	0 0%	2 100%
Spain	4 33%	4 33%	0 0%	4 33%	12 100%

3.4. CONCENTRATION IN RESEARCH

Whereas in the cases of France and Italy there are no authors associated with more than one article, the two articles published by Portuguese academics are from the same authors. In the case of Spain, from the 14 authors who are associated with the 12 articles, 9 of them are associated with only one paper, 3 are associated with 3 papers, 1 is associated with 5 papers and 1 is associated with 7 papers. If one considers researchers who were associated with at least 3 of the papers (Deegan and Soltys, 2007) found in the sample of 12 Spanish authors' papers published across the period from 1998 to 2008, we find that three authors associated with 3 or more of the sampled articles were responsible for a total of 10 of the 12 articles (83%) across the period considered. The author responsible for 7 articles accounts for 58% of the articles.

4. CONCLUSION AND DISCUSSION

This descriptive paper has explored the role of Southern European countries academics within SEA research. It is the first survey on SEA research in these countries. It provided also the first opportunity to reflect on the current state of this still emerging academic field. 22 papers in this area published in international journals during the period 1998-2008 were compiled.

The volume of published research in international journals is still very low and is quite recent. Although the paper reviews journal articles published in journals over the period 1998 to 2008, the first paper is from 2000. Findings indicate that SEA research in Southern European countries has developed as an active research field in the period 2000-2008. There has been a substantial increase in publications, in particular in the last two years. It is possible to speak of an «internationalization» of Southern European countries research.

SEA research is much more developed in Spain than in the other countries considered. Articles published by Spanish scholars represent 55% of the total articles. On the other hand, all the articles published in journals which are considered as «main outlets» for SEA research are authored/co-authored by Spanish scholars. Portuguese scholars have only published two articles, both in 2008. Portugal is thus a latecomer in what concerns international SEA research. Greek scholars have no articles published in the journals considered.

An additional aspect of the «internationalization» referred above is the apparent lack of reluctance on the part of researchers from Southern European countries to collaborate with their foreign counterparts. 9 papers (41%) involve academics from Southern European countries and colleagues from different countries. However, such collaboration is more intense in the cases of France and Spain. All of the four papers authored/co-authored by French authors involves foreign colleagues. 33% of the papers authored/co-authored by Spanish authors involves collaboration from foreign colleagues.

All the papers published between 2000 and 2003 focus on environmental issues. However, there has been a change in the focus of research over time. The most popular issues in SEA research published in BMA journals between 2004 and 2008 have been social and environmental concerns. Parker (2005: 852) argues that important areas such as employee health and safety, community relations, corporate philanthropy, minority employment, and ethical investment appear to risk being neglected in view of the trend towards SEA researchers focussing on environmental accounting, accountability and reporting. The picture regarding Southern European countries authors is different. There has been an evolution towards the simultaneous consideration of social and environmental aspects.

Findings suggest that the research is evenly split between empirical and theoretical research. 60% of the empirical research is qualitative in orientation. Finally, most papers focus on the countries of origin of the authors.

Empirical SEA research in Spain is clearly local by nature, in the sense that the origin of the data and the home country of the researcher is the same and. There are no articles which are based on data from several countries, or which are co-authored by researchers from different countries. The Portuguese case is identical. In the case of France SEA research, one of the two empirical articles includes data from several countries and the other uses data from UK. Both of these articles are co-authored by researchers from different countries. Only one of the three empirical articles authored/co-authored by Italian academics includes data from several countries. There are 4 articles co-authored by researchers from different countries base on data only from Spain.

The picture is different if one considers theoretical research. All the four articles authored/co-authored by Spanish academics and all of the two articles authored/co-authored by French academics involve foreign colleagues.

Co-authorship has been dominant throughout the period. There are only 3 published papers of sole authorship (14%). A limited number of researchers are responsible for a large proportion of the papers, in particular in the Portuguese and Spanish cases. These findings are similar to those of Deegan & Soltys (2007), and lead to the conclusion that these fields

are somewhat under-populated in terms of active researchers, with few new entrants (Deegan and Soltys, 2007; Mathews, 1997). Given that SEA research is very recent in Portugal and Spain, the fact that a number of leading international journals are not receptive to SEA research may have as a result that new researchers may be discouraged from entering the field (Mathews, 1997; Deegan and Soltys, 2007; Owen, 2008; Parker, 2005).

The present study has offered some evidence on the quantity and type of papers on SEA produced by scholars from Southern European countries and published in international journals over the period 1998-2008. It is not expected to be a complete study, but rather a stimulus for future research. It is intended to provide a basis for comparison with further studies on SEA research in Southern Europe to be conducted in the future and with studies from other geographic areas.

There is great scope for expanding the amount of research on SEA in Southern Europe, as well as improving its geographic coverage. There is scope for further «globalization» of research, in particular pertaining to the use of data from several countries. Research would improve substantially by including data from several countries and be often co-authored by researchers from different countries.

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Annex A

Author(s)	Year	Title	Journal	Vol.(no): pages
Adams, C. A. & Larrinaga-González, C.	2007	Engaging with organisations in pursuit of improved sustainability accounting and performance	Accounting, Auditing & Accountability Journal	20(3): 333-355
Bartolomeo, M.; Bennett, M.; Bouma, J. J.; Heydkamp, P., and James, P. & Wolters, T.	2000	Environmental management accounting in Europe: current practice and future potential	European Accounting Review	9(1): 31-52
Bebbington, J. & Larrinaga-González, C.	2008	Carbon Trading: Accounting and Reporting Issues	European Accounting Review	17(4): 697-717
Bebbington, J.; Larrinaga, C. & Moneva, J. M.	2008	Corporate social reporting and reputation risk management	Accounting, Auditing & Accountability Journal	21(3): 337-361
Bebbington, J., Larrinaga-González, C. & Moneva-Abadía, J. M.	2008	Legitimizing reputation/the reputation of legitimacy theory	Accounting, Auditing & Accountability Journal	21(3): 371-374
Branco, M. C., & Rodrigues, L. L.	2008	Social responsibility disclosure: A study of proxies for the public visibility of Portuguese banks	British Accounting Review	40(2): 161-181
Branco, M. C., & Rodrigues, L. L.	2008	Factors influencing social responsibility disclosure by Portuguese companies	Journal of Business Ethics	83(4): 685-701
Caldelli, A. & Parmigiani, M. L.	2004	Management information system - A tool for corporate sustainability	Journal of Business Ethics	55(2): 159-171
Criado-Jiménez, I., M. Fernández-Chulán, Husillos-Carqués, F. J. & Larrinaga-González, C.	2008	Compliance with mandatory environmental reporting in financial statements: The case of Spain (2001-2003)	Journal of Business Ethics	79(3): 245-262
Gago, S.	2002	Management information for ecologically-oriented decision-making. A case study of the introduction of co-generation in eleven sp	Accounting Forum	26(2): 191-218
Gond, J. P. & Herrbach, O.	2006	Social reporting as an organisational learning tool? A theoretical framework	Journal of Business Ethics	65(4): 359-371
Isenmann, R., Bey, C. & Welter, M.	2007	Online reporting for sustainability issues	Business Strategy and the Environment	16(7): 487-501
Larrinaga, C., Carrasco, F., Correa, C., Llana, F. & Moneva, J. M.	2002	Accountability and Accounting Regulation: The Case of the Spanish Environmental Disclosure Standard	European Accounting Review	11(4): 723-740
Larrinaga-González, C., Carrasco-Fenech, F., Carro-González, F. J., Correa-Ruiz, C. & Páez-Sandubete, J. M.	2001	The role of environmental accounting in organizational change - An exploration of Spanish companies	Accounting, Auditing & Accountability Journal	14(2): 213-239
Llana, F., Moneva, J. M. & Hernández, B.	2007	Environmental disclosures and compulsory accounting standards: The case of Spanish annual reports	Business Strategy and the Environment	16(1): 50-63
Masanet-Llodra, M. J.	2006	Environmental management accounting: A case study research on innovative strategy.	Journal of Business Ethics	68(4): 393-408
Moneva, J. M. & Llana, F.	2000	Environmental disclosures in the annual reports of large companies in Spain.	European Accounting Review	9(1): 7-29

(To be continued in next page)

Annex A (cont.)

<i>AUTHOR(S)</i>	<i>YEAR</i>	<i>TITLE</i>	<i>JOURNAL</i>	<i>VOL.(NO): PAGES</i>
Morimoto, R., Ash, J. & Hope, C.	2005	Corporate social responsibility audit: From theory to practice	Journal of Business Ethics	62(4): 315-325
Noci, G.	2000	Environmental reporting in Italy: Current practice and future developments	Business Strategy and the Environment	9(4): 211-223
Pérez, E. A., Correa-Ruiz, C. & Carrasco-Fenech, F.	2007	Environmental management systems as an embedding mechanism: a research note	Accounting, Auditing & Accountability Journal	20(3): 403-422
Perrini, F. & Tencati, A.	2006	Sustainability and stakeholder management: The need for new corporate performance evaluation and reporting systems	Business Strategy and the Environment	15(5): 296-308
Singh, V. & Point, S.	2006	(Re)presentations of gender and ethnicity in diversity statements on European company Websites	Journal of Business Ethics	68(4): 363-379