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A framework for social and environmental accounting research

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ABSTRACT

This essay explores recent trends in social and environmental accounting research (SEAR). We offer a basic SEAR typology to examine the limitations and possibilities within the current discourse. SEAR has taken a corporate approach in liberal democratic social space. Our typology examines the opportunities for SEAR to interpret and create change in social practice.

1. Introduction

Accounting has traditionally been depicted as an essentially historical practice, but recent global dilemmas open social and environmental accounting research (SEAR) to issues of: 1) the increasing protectionism, dissatisfaction with political processes and possible tensions with globalisation in the post-Brexit and Trump era, 2) climate change policy, practice and reporting in a world marked by commodified news and duplicitous capitalism, and 3) the growing neo-liberalisation of NGOs and public sector institutions amidst the deepening refugee crisis and fracturing of nation-states (see, for example, [Arnold and Sikka, 2001](#); [Sikka and Lehman, 2015](#)).

This essay is intended as a guide for those approaching the area for the first time to explore what SEAR is. Recent SEAR has taken a managerial turn which (arguably) does not fully explore the dilemmas that the natural environment poses for all citizens and nation-states. We agree with Professor Ray Chambers that what “accounting needs is its own Copernican Revolution” ([Chambers, 1999, p. 250–251](#)). We believe SEAR must contribute solutions to these global dilemmas to fundamentally reflect on itself, its theoretical and philosophical foundations, and consider its purpose in creating meaningful (and positive) change.

SEAR can contribute to these issues when it examines Gray’s (2016, p. 156) observation that “with the rise and rise of neo-liberalism, those with the power and the money have systematically and very effectively ensured that they have more of both at the expense of wider society”. Through the literature, our aim is to determine how SEAR can contribute to improving our relationships with the natural environment. Our paper offers a tentative classification developed from four ideal types: procedural ethics, critical theory, postmodernism and interpretivism. In SEAR, these have metamorphosed into the business case, critical theory, radical theory and critical realism/interpretivism. Recent research, as outlined in [Table 2](#), shows how these strands of thought no longer operate according to the grand narratives outlined below in [Table 1](#).

Our new classification for SEAR is developed from an analysis of the theme, argument and purpose of some recent articles in leading journals. [Table 2](#) provides a fresh examination of trends in SEAR, illuminating the role that other strands of research might play. The Table reveals a fragmentation in the various approaches between critical, interpretivist, radical and realist. We observe that the business case now dominates SEAR theory and practice. It relies on the existing social structures of liberal-democracies and dovetails with accounting research that deals with positivism. This fragmentation reveals a problem for modern communities

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Table 1
Philosophical Approaches to Critical Accounting.
Adapted from .

Procedural Ethics (Kant's to Bentham) (Quadrant 1). Accounting Theorists: Gallhofer and Haslam, Gaa, Bayou, Reinstein and Williams.	Critical Theory (Marx to Early Habermas) (Quadrant 2). Accounting Theorists: Laughlin, Broadbent, Power, Tinker.	Postmodernism (Derrida, Foucault, Lacan) (Quadrant 3). Accounting Theorists: Arrington, Francis, Messner.	Interpretivism (Gadamer, Heidegger) (Quadrant 4). Accounting Theorists: Cooper, Willmott, Roslender.
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Table 2
Recent Developments in SEAR.

1. Business Case Accounting Theorists: Baker & Schaltegger.; DeVilliers, Van Staden.	2. Evolutionary Theory Accounting Theorists: Laughlin, Broadbent, Power, Thomson.	3. Critical/Radical theory Accounting Theorists: Cooper, Tregidga, Tinker.	4. Interpretivism/critical realism Accounting Theorists: Milne, Gray, Dillard, Brown.
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searching to construct sustainable business models. Of course, business has a role to play, but any role must be accompanied with a broader democratic, discursive and evaluative framework; a framework which investigates humanity's impact on the natural environment.

Of course our examination is not to offer a reductionist analysis but is to reveal those necessary conditions that may create better relationships with other cultures and the natural environment. Future directions for SEAR must explore the links between accounting, evaluative frameworks and information systems in the way that they enchant the social system. To this end, this current essay focuses on how SEAR can be developed using four perspectives. Finally, we explore possible future directions for SEAR using these perspectives.

2. A framework for sear

In drawing on recent SEAR, we highlight four dominant perspectives – the business case, critical theory, radical theory and critical realism/interpretivism. This provides an opportunity to consider the prominent role they play in this emerging discipline.

We consider that SEAR has taken a predominantly business case approach to sustainability. The business case approach advocates that SEAR must be embedded in existing business paradigms. Business case researchers explore ways in which social and environmental information can augment existing business operations (e.g. achieve greater efficiency). Furthermore, work in this area seeks to encourage the provision of 'better' information to 'improve' internal decision making (such as reducing environmental litigation). This, they argue, will provide greater external stakeholder accountability (such as providing information in ways that lessen external pressure on corporations). The dominant business case in SEAR shares much in common with *The Brundtland Report*, justifying an economic approach to increase the sustainability of the existing social system. Thus, SEAR using a business case approach, primarily considers incremental change within the existing market and economic paradigm (see, for example, [Unerman and Chapman, 2014](#)).

The second key classification we observe is an evolutionary approach which emanates from earlier critical accounting theory. This strand of the literature examines general claims about the distinctive nature of morality in SEAR. This is the view that social change emerges from the current social system through a focus on ethical and moral transformations. The general claim of morality is that it is possible to develop commonalities from within the current system. As such, there is hope that morality is commensurable across different cultures and identities. A sense of universality and a global common 'character of being' is embedded in such thinking. It is argued that such a strategy will create improved ethical outcomes in our interactions with each other, wider communities and the natural environment. For SEAR, this necessarily involves determining the ethical content concerning the impact (and outcomes) of corporate and social systems on other cultures together with the natural environment.¹

Third, critical and radical theoretical approaches to SEAR appeal to substantive moral norms such as the level of inequality in a given society. This strand of research questions the viability of business as a means to create change in SEAR. Within critical quarters is a desire to examine the dynamics in the base and superstructure of capitalist relations of production. Many critical accountants argue that the accounting project perpetuates an unjust status quo and expand the earlier critical explanations for corporate social reporting in terms of stakeholder and legitimacy theory. These theories, it is argued, explain the limitations of the role of social and environmental accounting in terms of ameliorating, mediating, modifying and transforming the functions of accounting in the public interest. However, the attempt to politicise legitimacy theory and stakeholder theory fails to capture the extent to which, for example, Marxian analysis pervades the way we look at the world, and indeed, how Marx's own ideas have been transformed in unique ways for the twentieth century. Most recently, the work of [Tregidga, Milne, and Kearins \(2015\)](#) as well as [Sikka and Stittle \(in press\)](#) critique the corporate model and question whether unregulated profit maximisation is viable in the medium to long-term.

Last, a distinct critical realist or interpretivist approach is significant within SEAR ([Unerman and Chapman, 2014](#)). Interpretivism emerges from Aristotelian and Hegelian philosophy. It is an evaluatory framework and is about disclosing and revealing actions and purposes. For SEAR, this is important because interpretation must reveal different possible scenarios from a given text or narrative such as

¹ Representative of this line of thinking is the work of [Thomson \(2015\)](#) who offers insights into the role of governmental utilities in the UK.

accounting reports. Thus, SEAR combined with interpretivism reveals the impacts of technologies such as accounting. Through interpretation, the accountant can open up particular phenomena, guiding SEAR research to provide different meanings and reveal (perhaps) hidden insights for change. Through this evaluative process, the interpretivist framework provides richer accounts, narratives, reports and stories about the relationship between humanity and nature. This evaluative reflection is guided by the desire to connect us to new senses of ourselves and our relationship with nature. In large measure, interpretivism maintains that accounting not only masks exploitative relations but closes our thinking to values outside of our current systems. For example, the political norm invoked by [Milne and Gray, \(2013\)](#) and [Gray and Milne \(in press\)](#) call for explanations and interpretations about actual interactions in, and with, the natural world. In many respects, this line of research is interpretivist/critical realist and can be used to enquire the role of SEAR.

3. Recent themes in SEAR

3.1. *The business case: managerialism and SEAR*

The business case approach advocates for an unregulated role for corporations to guide SEAR. Proponents of the business case claim that environmental and social values are not incompatible with business logic. Business case researchers explore ways SEAR augment existing business operations (e.g. achieve greater efficiency and profitability simultaneously). Business case theorists encourage a pragmatic engagement with business (managerialist perspectives) as a better strategy than relying on critical processes of transformation in SEA ([Burritt and Schaltegger, 2010](#)). They claim to be able to create ‘win-win’ solutions where business objectives can result in improved environmental outcomes.

Typical of the business narrative in SEAR is the work of [Baker and Schaltegger \(2015a, 2015b\)](#) to whom ‘our environment, our organisations and our social relations exist because of the choices and meanings that we, as individuals and collectives, ascribe to them over time’ (p. 270). As such, the value of nature emanates from human thoughts associated with mind-dependent representations of external phenomena. This approach to connection with nature occurs without critical reflection on the supposition that nature itself contains meaning and intrinsic value. [Baker and Schaltegger \(2015a, 2015b\)](#) argue that it is pragmatic to shadow corporate financial reporting through SEA (social and environmental accounting) reporting issues.²

Implicit in much of the recent SEA reporting literature is the supposition that the existing framework is a pragmatic justification for implementing these new reporting technologies ([Gray, 2013](#)). A rationale which sits more easily in the laps of practitioners without “rocking the boat” (see, for example, [Thornton, 2013, p. 439](#)). Again, this reflects the view that social and environmental information in external reports will drive change. However, the focus remains on procedural performance, itself a reflection of neoliberal ideological assumptions and viewpoints. This strand of the literature relies on assumptions of individualism and market competition. Neoliberal assumptions of competition and voluntarism under-theorise the common bonds that hold societies together.

Without a fully worked out holistic framework, the role of business will remain under-theorised. The sections that follow examine political and social theorising which enable a greater appreciation of the connections between nature and society.

3.2. *Evolutionary theory*

Both evolutionary and critical approaches to CSR exist within SEAR. Evolutionary approaches have taken the form of dialogic accounts which aim to create social and environmental change within the current social structures.³ [Contrafatto, Thomson, and Monk \(2015\)](#) and [Thomson \(2015\)](#) call for synergistic relationships between business and governmental institutions such as local councils. These institutions possess the potential to inform the people in the public sphere to whom the natural environment is a significant source of the self. Current research merely endorses liberal-democratic structures and do not consider the implications that language and discourses have on communities ([Arrington & Francis, 1989, 1993](#); [Arrington & Schweiker, 1992](#); [Lehman, 2013, 2017b](#)). These are pressing issues given the rise of neoliberal conceptions about what is the role of business in community and society (see, for example, [Walker, 2016](#)).

Critical approaches to CSR establish a vision of what is now and should be; a salient feature of any change process. Our evolutionary approach is predicated on [Thomson \(2014\)](#) who advocates for [Gray, Brennan, and Malpas's \(2014\)](#) approach which “goes beyond critique, presents a normative analysis of alternative ‘voyages of exploration’ for social accounting research and provides a vision of what social accounting should be” (p. 274). His vision includes “different scenarios where social accounting and accountability practices (appropriately reconstituted) could be effectively integrated into sustainable transformation programmes” (p. 274). Guided by [Thomson \(2014\)](#), we believe that what differentiates critical approaches from evolutionary approaches is the desire to transform the social system which causes the environmental and social crises confronting modern communities. Evolutionists search to find break points in the system.

In this vein, drawing on Wright's theoretical positioning, [Gray et al. \(2014\)](#) provide new evolutionary insights. They propose an agenda for future social accounting and accountability research based on interstitial accounts which search for cracks in the social fabric. In particular, interstitial accounts would offer not only a critical perspective, but also an evolutionary SEAR focus which constructs a “responsible social accounting academic community aligned with the normative objective of sustainable transformation”

² Representative of the business case literature are: [George, Siti-Nabiha, Jalaludin, and Abdalla \(2016\)](#), [Montecchia, Giordano, and Grieco \(2016\)](#), [Morioka and Carvalho \(2016a, 2016b\)](#), and [Thijssens, Bollen, and Hassink \(2016\)](#).

³ Perspectives developed by [Gray \(2010, 2013\)](#) expresses concern that the structural and social causes of environmental problems have not been addressed.

(Thomson, 2014 p. 274).

From this philosophical perspective, Gray et al. (2014) contribute to this literature by examining how data and information can create interstitial social change. They focus on micro-political change to create changed attitudes in the community. These changed attitudes pose new dilemmas for SEAR and corporate management, thereby increasing pressure on accountants to reflect on their role in reporting to communities on corporate social and environmental issues. Nonetheless, current reporting practice and accountability to stakeholders are limited. As Harvey (2014) points out in relation to resource extraction companies, social development “frequently fails to communicate to intended audiences and it asks extractive companies to adopt policies, such as ‘contributing to reducing poverty’, which do not sit comfortably with the remit, capabilities and business imperatives of the extractive sector” (p. 7). This alludes to a schism between what is ‘social’ responsibility within the boundaries of the firm.

3.3. Critical and radical approaches to CSR, SEAR and unsustainability

Critical accounting discourse is characterised by the processes through which people’s attitudes are changed. This observation necessarily involves how reforms are created in a deregulated economic system which is assumed to be the means to deal with the social causes of environmental disturbances. Tinker, Neimark, and Lehman (1991) draw out the key critiques of corporate social reporting (CSEAR) concerning the political processes which are based on the political and social nature of capitalist relations of production. The relevance of Marx’s analysis to SEAR explains the processes of accumulation under capitalism where the workers product is sold on the market at prices below the value of the product sold on the competitive market. Owners of the means of production, arguably, expropriate the surplus value generated by workers. The differences between what the workers receive in their remuneration compared to what the capitalists sell on the market creates a social antagonism. In terms of social and environmental accounting, there exists little analysis concerning how to interpret the dilemmas of social class structures and the natural environment. Furthermore, within dominant SEAR approaches there is no explanation concerning the politics of transformation which concerned Marxists and modern Post-Marxist interpretations of the role of the state and civil society.

Notably, Milne and Gray & s (2013) work leads to the view that more regulation may be necessary to tackle unsustainable corporate practice. Furthermore, Milne and Gray (2013) review recent developments⁴ and note:

[T]hat current efforts focused on eco-efficiency, and measuring and managing (and reporting) a firm’s financial, social and environmental impacts (i.e. a TBL) are woefully inadequate means on which to form ideas about ‘success’ in terms of the ecological logic needed to reorganise and ‘control’ economic activity. Long-term thinking, cumulative environmental impacts, multi-level analysis, and a proper understanding of the ‘economic organisation’ as located within wider ecological and cultural systems, suggests that we need radically different notions of ‘success’ as an important step towards what we might term ‘control for sustainability’ (pp. 23–24).

Theorists from critical quarters claim that social and environmental annual reports are primarily publicity devices – there is no focus on issues of unsustainability. The motivation behind the production of these reports is to retain the privileged position of corporations in society. One direction for critical environmental framework is to investigate the truthfulness and authenticity of the various accountability perspectives developed in recent times.

Their recent work on SEAR brings to light (future) trends which are now becoming evident through cosmopolitanism, globalisation and international harmonisation. For example, Spence (2009) has commented on the role of organisational egos play in perpetuating the status quo. For reasons such as these, Spence (2009) argued that change is mitigated by these forces which do not offer contrary or adverse perceptions about SEAR (see, for example, Spence, 2009).

In a similar vein, Tregidga, Milne, and Kearins, (2014) use the critical work of Gramsci as well as Laclau and Mouffe. They focus on processes of change which must be applied to accounting. From their work, it is argued that the language of economics, systems thinking and capital accumulation frame how we think about what is nature. Such work has significant potential to broaden the scope of SEA accounting and its relationship with nature. This was the point that we made earlier concerning NGO’s and other reform structures. They have succumbed to the processes of commodification which has led to the supposition that nature has no meaning other than for economic and commodity purposes. According to Milne and Gray (2013), it is possible to develop counter strategies that challenge the hegemonic forces of global capitalism. As part of this, enhanced regulation may be required. This role for regulation is to create, develop and embed deeper organisation-society relationships (see, for example, Rahim, 2017). However, discourse and governance reinforce the hegemony of the market in policy setting (Andrew and Cortese, 2013). These forces are even more pronounced in developing countries where human rights are second to politics, family and economic interests (Siddiqui and Uddin, 2016). Subsequently, conventional accounting practice and thought appear to be important scaffolds within which neoliberalist regulation is constructed (see, for example, Spence et al., 2013).

From a decidedly critical and radical perspective, Tregidga et al. (2014) and Tregidga, Milne, and Lehman (2012) offer a challenge to existing corporate inspired SEAR reporting frameworks. They question whether SEAR reforms should focus only on win-win solutions – as if there is no contradiction between humanity and nature. Many articles in accounting journals focus simply on working within the existing social frameworks while transforming it as an appropriate vehicle for Corporate Social Reporting (see Gray et al., 2014; Buhr, Gray, & Milne, 2014). Lehman (2015) argues that a system that causes the environmental crisis is unlikely to

⁴ See also Benson, Clarkson, Smith, and Tutticci (2015) from Asia Pacific perspective, Cho and Patten (2013), Dumay, Frost, and Beck (2015) and Bessire and Onnee (2010). From an Intellectual Capital perspective, see Dumay and Cai (2015).

be the means to solve it. Subsequently, we introduce the final perspective of our framework below.

3.4. Interpretivism, realism and SEAR

Our literature review maintains that SEAR contains strands of important thought which may contribute to the wider fields of environmental and political research. We argue that combining, integrating and interpreting business and environmental insights provides the best means to develop SEAR. Within interpretivism are critical and realist threads which share an anti-naturalist philosophy of human sciences. Interpretivism stems from Gadamer's hermeneutics offering a sophisticated and expressive conception of human agency. Within interpretivism lies a moral realism concerned with explaining things as they are, thereby offering an appreciation that humans are situated beings and always engaged with the world. Accordingly, it is possible to continually improve our interpretations such that our policies and reports are 'thus and so'. By 'thus and so', the interpretivist defends a moral philosophy that learns from each of the traditions mentioned above – critical, evolutionary and radical approaches which reflect particular moral theories and revolutionary strategies for change.

Interpretivism therefore must be seen as an evaluatory framework developed in the social sciences to disclose and reveal actions and purposes. We use interpretivism to overcome the circularity and instrumental logic of the business case (see Section 3.1). Through an evaluative framework that integrates, interprets and develops a viable holistic approach within accountable and democratic societies.⁵ Interpretivism emerges from Aristotelian and Hegelian philosophy which is being used to challenge the direction of western political theory. For SEAR this is important because interpretation must reveal different possible scenarios from a given narrative such as accounting and financial reports. Accountants operating with an interpretivist logic reveal SEA impacts that are concealed by current profit focused technologies such as accounting.

Utilising interpretation, the accountant can reveal particular phenomenon taking SEAR research to offer different meanings and reveal (perhaps) hidden insights for change. Theorists such as Higgins and Coffey (2016, p. 27) discuss how sustainability reporting can incrementally drive companies "in to sustainable enterprises". They argue that while each company takes sustainability seriously but "a transition needs to occur in which managers think of strategy to pursue sustainability" rather than as integrating it into the business as usual case (Higgins and Coffey, 2016 p. 27).⁶ From an interpretivist perspective, it is possible to construct a positive role for business using aspects of institutional theory, legitimacy theory and media agenda setting theory. Interpretivism is able to assimilate these ideas in searching for a viable role for business. Interpretivism points towards a 'new industrial revolution' but is explicit in its critique of business based reliance on more procedures that end up supporting the inequality of the market. Interpretivists are highly critical of procedural approaches that focus on procedures at the expense of an explicit focus on improving human life. Interpretivists ask proceduralists: is this all that there is?

We argue that notions of sustainable business models contain worthwhile concepts they must be framed with broader evaluative frameworks that situate humanity in wider environmental debates. Indeed, recent agonistic work by Brown and Dillard (2015) illustrate the limitations of SEA reporting. Through interpretation and insight, renewed vigour is needed to conduct studies that "move forward embracing an emancipatory notion of doubt within which we can retain some core of knowing..." (Gray, 2010 p. 55). In this sense, we may need to abandon the excessive focus on profit and performance and connect more with our senses and the reality of our own being. Thus, transparency and accountability need to be fractured from the shackles of calculative practice and the blind relief offered by consequential reporting. As Mouritsen and Kreiner (2016) note:

[w]hen accounting has no strong commitment to the world, it cannot be expected that decisions based on accounting will hold" (p. 29).

Instead, we need to embody a reporting that is more in rhythm with the beauty and truth that exists within the natural environment (Lehman, 2015). In doing so, we may be able to reveal submerged perspectives that are as much about ethics, relationships and commonality as they are about difference and diversity. Consequently, we need to embody a reporting that is more in tune with and appreciative of the beauty and truth that exists within the natural environment (Lehman, 2015). In doing so, we may be able to reveal submerged perspectives that are as much about ethics, relationships and commonality as they are about difference and diversity.

For these reasons, we canvas the moral implications of the dominant neoliberal accounting frameworks which focus on Integrated Reporting and procedural SEAR. Following Gray (2016), we believe that the recent focus in SEAR can be developed to focus on issues such as unsustainability (see, Milne and Gray, 2013), the future of accounting and the role of accounting (SEAR) in a changing world economy. There is, as Li and McKernan (2016) note, a role for the 'critical accountant' insofar as to "help ensure the oppressed are heard and that their story is told and retold and their agency and equality affirmed" (p. 580).

⁵ For example our literature review finds that even recent work on governmentality and NGO organisations have become commodified and reshaped in the image of pure profit seeking corporations (see, for example, Conway, O & Keefe, & Hrasky, 2015).

⁶ Using our interpretivist framework we evaluate the work of Killian and O'Regan (2016) who focus on legitimacy theory and the construction of a corporate reality. They introduce the work of Pierre Bourdieu to explore the debate between legitimacy theory and a political-economy perspective. This leads to their view that power is the variable left unanalyzed within instrumental and economic approaches that search to transform and modernise business, community and society research. We believe that the utility of interpretivism is its ability to evaluate different social accounting proposals. Killian and O'Regan (2016) take a critical dimension, but we also are attempting to develop a positive role for business. This is because our interpretivism does not offer a didactic analysis of social change: after all, can we really uncover the managers' true beliefs and motivations? For it is the case that some corporations do indeed have little impact on the natural environment and it would be sociologically incorrect to simply caricature all corporations as unsustainable.

4. Conclusions and future possibilities

We argue that SEAR must engage with broader social science research for it to deepen its impact on policy and practice. In this essay, we have presented four perspectives in SEAR research. Each of the four perspectives used in our framework highlight distinct possibilities to develop SEAR. Developing these perspectives, in conjunction with each other, allows for a more holistic engagement with complex global issues. This engagement has the potential to elevate the importance of SEAR by widening its boundaries beyond its current business-centric focus. To illustrate our framework, we furnish some avenues for further research using the increasing isolationism symptomatic of the Brexit and Trump era.

Brexit and recent U.S. economic and foreign policy have displayed the rising tension between pressures to globalise and political and economic isolationism resistance within nation states. From a business case perspective, there is scope to explore how corporations adapt to this changing socio-political landscape and the implications that this has on social and environmental accounting and reporting. Do firms, for example, start reporting on geo-centric impacts more or focus on localised social problems? What does this mean in terms of accountability across the global supply chain? What elements are emphasised in reporting and what elements are submerged as multi-national corporations are torn between competing globally and operating locally? Has the fracturing between social and economic classes affected stakeholder dynamics and how does this impact on business? These are but some questions which may be researched from a managerial, pragmatist perspective.

Extending this, from an evolutionary perspective, SEAR can then evaluate the successes and challenges of SEA in responding to the tensions between globalisation and protectionism. Within this perspective, research can assess the way that corporations, public sector institutions, non-governmental organisations and other entities can be better integrated to offer up ‘new accountings’. Such research can generate normative proposals to enhance partnerships between business and society and communities and the environment. Therefore, this vein of research may substantially contribute to the way that accounting(s) can bridge the rifts that are appearing in the global political economy.

Interpretivist studies then allow for a more fundamental engagement between the ‘self’ and the ‘Other’ in the quest to understand what accountability and accounting in the post-Brexit and Trump world may look like. This research tradition seeks to uncover the interwoven nature of accounting in situating humanity within a particular social, cultural, political or environmental phenomena. As such, interpretivist studies offer increasingly nuanced understandings of the problem of globalisation and/or isolationism. In iteratively exploring the problem, tentative ‘solutions’ are exposed in the interpretivist process which themselves then reveal a new problem necessitating further enquiry. This opens us up to new ways of seeing, for example, the tragic global refugee crisis as well as the rise of global terrorism (both of which are consequences of and contributors to the nationalist tendencies we are witnessing across the world). Such work has the potential to iteratively (hermeneutically) develop accounting and illuminate new pathways for humanity to reconfigure its relationship with itself and its habitat.

Radical/critical perspectives allow us to fundamentally critique and suggest alternatives which are ‘outside’ of the current system. Research in this tradition contends with the taken-for-granted assumptions and institutions that are implicitly contained within existing thinking. This strand of research, exposes the neo-liberal shift of public and non-governmental organisations and how these contribute to exacerbating social and community displacement. Furthermore, radical/critical researchers can critique the role of commodified news and duplicitous capitalism in driving tensions between globalisation and protectionism. Arguably, such work may explore the place of communities in this global dynamic and the fundamental meaning of what or who is ‘local’ in accounting. Thus, radical/critical research can engage with meta-issues such as the role of accounting in expressing truth and beauty or fullness and dearth (Lehman, 2017a, forthcoming, Chap. 5). Importantly, such research contributes to questioning (and improving) the power dynamics in a world largely driven by a neo-liberal paradigm that enforces economic value over difference, diversity and community.

Overall, we agree SEAR has achieved much over the last few decades (Parker, 2011a, 2011b), however, it also has a greater distance to travel (Owen, 2008; Deegan, 2016). Failure to keep pace with developments in political philosophy means that we ignore issues of recognition, pluralism, the demands of the Other, and the further erosion of community. As illustrated by the case of Brexit and tighter U.S. trade and immigration policy, these failures mean that SEAR may not keep pace with the information demands of community, policy makers and other stakeholders. SEAR, therefore, needs broadening out and opening up to global issues. Although we call for plurality, it has to be with an intelligence that encourages synergy in the contributions that all SEAR can offer. Consequently, we offer our framework as a means by which SEAR researchers can integrate different philosophical and research traditions to collectively contribute to complex global challenges.

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