

## Sustainability of Accounting Practices

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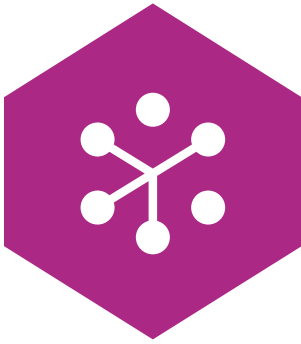
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# Sustainability of Accounting Practices: The Emergence of Environmental Accounting in China

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*Abstract: The rise of the environmental crisis has drawn accounting scholars' attention to think about the balance between economic development and environmental protection, which contributes the development of environmental accounting (EA), a feasible solution to promote sustainability in China. My ongoing project focuses on the institutional drivers of current Chinese EA, which is essential to gather useful information from EA staff so as to gather new institutional discoveries. Several semi-structured interviews have been used to identify professional perceptions of selected Chinese professional accountants on a purposive and snowball basis.*

*Keywords: Accounting Firms, Institutional Isomorphism, Social and Environmental Accounting (SEA), China*

## Introduction

Environmental problems such as atmospheric, water and land issues are now recognized as a massive ongoing global crises (McAlister et al. 2003), especially for economically developing nations such as China. Chinese environmental problems such as greenhouse gas emissions, water and soil erosion, and oil spills etc. have been regarded as “threatening China’s future sustainable development” (Cao 2009, 335). In terms of accounting, the lack of environmental awareness can be illustrated in two aspects: for accounting academics, environmental issues seem like a “stranger” to them; meanwhile, the lack of environmental awareness has driven them to ignore environmental issues in academic activities, so a research gap of environmental awareness has existed in Chinese accounting literature. For accounting practices, one of the key reasons some environmental information has not been disclosed in corporate annual and CSR reports is that such information has been regarded as “immaterial” by professional accountants. Therefore, actions need to be carried out to improve current accounting for environment practices in China, which is my original intention for my interest in Social and Environmental Accounting (“SEA,” or “EA”).

This paper mainly concerns a new branch of accounting practices—environmental accounting (EA), which will mainly focus on the institutional drivers for current Chinese EA practices through the critical analysis on the perception of EA from the Chinese accounting profession. EA practices are done by accountants and assured by auditors, which indicates that EA practical issues may be uncovered through their reflections and behaviors. Institutional issues are often embedded within these practices. That is to say, their working routines, attitudes and perceptions are of great importance in identifying EA institutional issues. Meanwhile, the influence from legitimate and stakeholder concerns is likely to bring some insightful findings. Therefore, this leads to the main research question with two sub-questions:

What is the perception of Environmental Accounting among Chinese accounting professionals?

I. What institutional factors may influence current EA practices and how?

II. What other factors/conflicts may influence environmental accounting work, and how?

This paper will start with a definition of EA by illustrating development of corporate social responsibility (CSR) and EA objectives. Then, different theoretical approaches will be introduced to present a comprehensive view on current EA studies as the research context. Next, debates

between methodological choices will be critically discussed, with the identification of my choice and forthcoming plans. Some reflections regarding potential contributions and obstacles will be discussed to conclude.

## Social and Environmental Accounting

According to Hopwood and Miller, accounting “could not and should not be studied as an organizational practice in isolation from the wider social and institutional context in which it operates” (1994, 9). Lovell and MacKenzie (2011, 707) state that “accountancy is not only relevant within the boundaries of a particular firm, but plays a constitutive role in social processes more generally.” More specifically, Mason (1980, 29) regarded the macro social role of accounting as “to reduce uncertainty for social actors” and “fulfils social demands for the construction of a symbolic order;” then regarded the role of accounting profession as “to absorb uncertainty and to abate social anxiety” (Mason 1980, 29). Mohamed (2002, 3) had also found out accounting had an instrumental role “in disclosing about environmental responsibility for different entities whether industrial, commercial, service or even voluntary and at all levels whether micro, meso and macro.” All the above findings have illustrated how the role of accounting has been broadened from a purely economic to a wider social context, which has initially inspired subsequent research focus on EA. Apart from that, the rise of environmental crises has gradually drawn the attention of Western scholars (Beams 1971; Marlin 1973; Gray et al. 1987; Gray 1992; Bebbington & Tan 1997; Mathews 1997) to think about the balance between economic development and environmental protection, which has promoted the development of EA.

Mathews (1997) stated that corporate EA belongs to accounting for social responsibility; meanwhile, environmental issues are claimed to be included in CSR. Gray et al. (1995) regarded social and environmental disclosure as a mean of CSR to negotiate between organization-society relations. Both scholars have indicated that CSR has been performed as a leader and guidance in EA studies, which shows the significance of linking EA research to a CSR context. Therefore, it is important to have a comprehensive review on the development of CSR so as to understand the spirit of EA. First, Friedman (1970, 126) viewed CSR as irrelevant as the sole function of business was “to use its (business) resources and engage in activities designed to increase its profits.” Applied to EA, this would suggest that EA was not necessary for socially responsible purposes. By contrast, Litechy (1985, 60) stated that “business has an ethical obligation to exercise social responsibility in the formation and carrying out of policy decisions ... the focus for that social concern is not the market, but specifically the non-market sector.” Gray et al. (1995) claimed that CSR had been a “successful medium” for negotiating relationships between corporations and stakeholders by social and environmental disclosure; furthermore, Spence (2009, 206) stated that organizations had duties to “discharge information pertaining to their social and environmental interactions to a wider group of constituents than simply financial stakeholders,” which indicated that CSR could be a social obligation for corporations to implement, regardless of profit making. The evolution of CSR has been an important motivation for the subsequent development of EA.

Gray et al. (1987) defined social and environmental accounting as “the process of communicating the social and environmental effects of organizations” economic actions to particular interest groups within society and to society at large...upon the assumption that companies do have wider responsibilities than simply to take money for their shareholders” (1987, 9), which covers “all areas of accounting that may be affected by the business response to environmental issues” (Gray & Bebbington 2001, 7). Gray (2001) and Mathews (1997) brought a clear overview on the development of social and environmental accounting during past decades; both regarded social and environmental disclosure as a mean of CSR to negotiate between organization-society relations, which indicate that CSR has performed as a leader and is of great importance in EA studies. As a corollary, EA can be a feasible solution to improve both CSR and sustainable development.

Accounting is seen as having a fundamental function to provide useful information for different users to support their decision making process (Lewis 1960); Young (2006) also claimed that "...financial statements are said to exist primarily to serve user information needs" (2006, 580), and "...the primacy of user needs and user decisions...[guides] the construction of external financial statements" (2006, 579-580), which has made the usefulness of accounting information an essential accounting objective; more specifically, Thornton (2013, 439) identified the chief role of accounting in "reliably recording market-mediated transactions and providing numbers that serve as observable bases for contracts." Applied to CSR and SEA studies, this approach is known as "decision-usefulness" (Lehman 1995; Gray et al. 1995), or "information usefulness" (Thomson, 2007).

Bebbington et al. (2001) introduced the decision-makers emphasis and the decision-models emphasis as two branches of decision-usefulness approaches: the former approach relies on undertaking research that seeks to ask information users what information they want; whereas the latter approach is based on researchers' perceptions of "what is necessary for efficient decision making" (see Bebbington et al. 2001, 418; Deegan 2006, 13) and focuses on the types of information perceived to be useful for decision making, which assumes that classes of stakeholders have identical information needs. Williams and Ravenscroft (2009) also claimed that decision-usefulness assumed a central place as the rationale for accounting choice by stealth rather than by careful argument or based on empirical evidence.

However, criticisms on decision-usefulness approaches are mainly concerned with ethics (Lehman 1995) and capital market efficiency (Puxty & Laughlin 1983). Lehman (1995) pointed out that decision-usefulness, based on capital market, have led accounting to abandon its ethical obligations; he then argued that decision-usefulness market-based approach had been fundamentally problematic when encountering current social and environmental concerns, as prices "do not balance marginal ecosystem services sacrificed against marginal social benefit of a larger population or greater per capita resource use" (Daly 1992, 190; in Lehman 1995), which is claimed (Daly 1992) to be dangerous to completely rely on capital markets to solve environmental problems. Puxty and Laughlin (1983, 545) viewed efficient market as a central component of decision-usefulness, which requires the quality of accounting information to become significant in determining efficiency of the capital market; however, this efficiency might be restricted if information is imperfect. Therefore, they predict that "the production of information which is more useful to the various parties as individuals will not necessarily lead to greater welfare" (Puxty & Laughlin 1983, 557) and regard decision-usefulness as an "[inappropriate] criterion in the real world of complex environment" (1983, 557).

According to Roberts and Scapens (1985, 447-448), accountability "in its broadest sense simply refers to the giving and demanding of reasons for conduct...and, in its broad sense, accountability can be seen as 'a chronic feature of daily conduct.'" Lehman (1995) and Gray (2001) regarded the concept of "accountability" as a new criterion and objective for social and environmental accounting, which concerns "identifying what one is responsible for and then providing information about that responsibility to those who have rights to that information" (Gray, 2001, 11); also "a relationship between a stakeholder and a firm that specifies moral obligations and duties between them" (Lehman 1995, 396), which separates accountability, as an independent objective for SEA, from decision-usefulness. Roberts argues that accountability in practice "is a form of social relation which reflects symbolically upon the practical interdependence of action: an interdependence that always has a both moral strategic dimension" (1991, 367), which had pointed out that both moral and strategic goals of accountability should be complementary. Gray (1992) suggests that the development of accountability helped increasing transparency of organizations. Roberts (2009) concentrates specifically on issues of transparency and concluded that business cannot manage without transparency as a form of accountability.

Gray's (1992) "deep green" position in accountability had placed "the environment at the centre of all things" (1992, 399), which had been claimed (Gray 1992, 413) that accountability had

been focused on “the right to receive information and the duty to supply it.” Regarding social and environmental information, Gray stated that the empirical basis of accountability was from “law and quasi-law to public domain matters of substance” (1992, 414). Within the theoretical perspectives of systems, Gray (1992) stated that organizational information that may influence society and environment would be of three types: input data (usage of physical and human resources), processing data (efficiency and accident), and output data (pollution emission and waste) (See Gray 1992, 415). As an expansion, Lehman (1995) regarded deep green as the “middle-ground”<sup>1</sup> of accountability, which means Gray’s (see Gray et al. 1988; Gray 1992) position is that the acceptance of status quo had no intention (or ambition) to neither destroy nor refine, deregulate or liberate capitalism. In other words, deep green has been regarded not as a thorough accountability.

Lehman (1995) suggested adding justice and moral elements of accountability so as to make social and environmental awareness in accounting become thorough and comprehensive by establishing two premises: EA establishes and articulates an accountability relationship between corporations and others rather than just to be a call for more information and regulation, which indicated a moral aspect based on legitimate concern for fairness; it is then stated that accounting information formed part of a public account made by firms to justify their behaviors, which indicates that “accounting is a moral discourse ... for accountants to put environmental matters on their agenda” (Lehman 1995, 408). With the above analysis, Lehman (1995, 408) finally argued that the addition of justice and morality in accountability “transcends decision-usefulness to satisfy a necessarily larger range of accountability relationships.” To conclude, from discussions varying from deep green to justice and even moral concerns, accountability has been confirmed as a suitable objective for current and developing areas of SEA. Nonetheless, decision-usefulness as the core objective of accounting seems inappropriate and a little “out of date” for current SEA because it doesn’t match best to the definition of SEA by Gray et al. (1987), which focuses mainly on the communication between organizations and different stakeholders. Therefore accountability has been independent from the former approach and seen as the central SEA objective.

In summary, current Chinese current environmental pollutions have suggested the possible importance of implementing a good EA practice in China. Meanwhile, EA is an intermediary between accountancy and environmental protection. All the above aspects have motivated me to focus on the improvements of current Chinese EA practices. Recent studies (for example, Li, 2004) indicated that China has just started introducing EA practices in certain heavy-polluting industries with imperfect conditions, while Chinese EA practices appear far behind those in other nations (for example, U.K., Japan, U.S.) due to a lack of environmental awareness, poor economic and technical foundations. Such ongoing circumstances have suggested that something is responsible for the lack of attention drawn to Chinese EA practices, which in turn suggests that a detailed investigation of current Chinese EA would be a timely endeavor and may bring some insightful ideas for current Chinese EA studies. Various approaches have been applied in analyzing and discussing previous and current EA theoretical and practical issues, which can contribute to bringing some insightful ideas for scholars to draw attention on Chinese EA research. In next section, some typical approaches will be briefly discussed to present a comprehensive view on current EA research.

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<sup>1</sup> The “middle-ground” that Lehman referred to means that deep-green in accountability is not a thorough (real) concept of accountability because the lack of moral and justice cannot refine capitalism. Therefore, in Lehman’s opinion, Gray’s deep-green accountability can be seen as an interim idea of accountability rather than an independent accountability.

## Research Context

Following the introduction of “green accounting” (Beams 1971; Marlin 1973) in the 1970’s, both Eastern and Western scholars started to take notice of EA during the 1990’s. Deegan (2002) has identified legitimacy issues in environmental reporting and disclosure, while Comier et al. (2005) critically analyze factors that may influence the quality of environmental information disclosure in Germany, who regarded institutional conditions as one of the essential factors. Liu and Anbumozhi (2009) have discovered the size and environmental sensitivities of firms as major determinants of Chinese environmental disclosure. Those literatures often show a geographic variance, which China could learn experiences when establishing and improving its own EA system; meanwhile, the rise of GRI (Bebbington 1999) is of some importance to EA institutions. For accounting profession, Shen and Yang (2007) discovered an inconsistency on the forms and contents of disclosure, coupled with a lack of environmental awareness of accountants because their actions were far behind than their ideas. Lovell and MacKenzie (2011, 725) focused on how accounting professional organizations had been involved in climate change governance and concluded that accounting professional organizations were “key players in identifying and modifying existing accounting technologies and practices in response to climate change, with the objective of making climate change understandable and relevant to their members.” Such studies highlight the importance of the accounting professions in considering EA adoption and practices.

As for environmental auditing and assurance, Gray and Collison (1991, 24) regarded the importance of environmental auditing as “the need to regulate both the environmental audit process and the environmental auditors seems to be crucial therefore.” Chiang (2010) investigated the insights into current environmental auditing practices in New Zealand, who had discovered an isomorphic pressure as the main institutional factor that influences the practices of environmental auditing. Shen and Qin (2010) had critically analyzed current Chinese CSR reporting assurance and concluded that CPAs should become the main assurance parties. These various studies on environmental auditing have enriched the current literature of EA, and contributed to expand the research scope.

Several approaches have been used in EA studies to date, such as political economy (Gray et al. 1995), organizational change studies (Bebbington 2007), business case studies (Archel et al. 2009; Brown & Fraser 2006), risk evaluation (Saravanamuthu and Lehman 2013), contingency theory (Bouma and van der Veen 2002; Otley 1980; Thomas 1986), system theories (Gray et al., 1992), cultural studies (Bebbington 2007; Orij 2011), and actor-network theory (Barter & Bebbington, 2013); some scholars (Unerman et al. 2007) even prefer to use no theory and purely generate discoveries from collected data. Political economy has drawn many EA scholars” (Arnold 1990; Gray et al. 1995; Tinker et al. 1991) attention as theoretical framework. Gray et al. (1995, 53) even regarded legitimacy theory and stakeholder theory as “two overlapping perspectives” in Bourgeois” political economy. For business case, organizational change and cultural theory, it focuses on a particular case rather than whole EA practices with less representativeness. Pedagogic issues (Gray et al. 1994; Thomson & Bebbington 2004) seem less relevant to my intentions, which focus on practitioners rather than educators or academics. These approaches do reflect a single aspect, for example, social, political, cultural, educational and organizational issues and so on, which can bring deeper theoretical understandings rather than a single theoretical context; however, I intend a comprehensive discovery rather than focusing on just one single aspect. In that sense, a more proper theoretical development needs is required.

Above all these efforts made by scholars, there has been little research focus on how Chinese accountants/auditors comprehend EA, and what/how institutional factors would influence Chinese EA practices, which makes it a relatively new topic in EA studies. That is the central topic of this research. Fortunately, institutional isomorphism has been proved as an interesting approach in EA studies (Chiang 2010; Archel et al. 2011); meanwhile, legitimacy and stakeholder theory also play an important role in influencing EA practices. The joint contribution of institutional isomorphism,



legitimacy and stakeholder theory, is an interesting approach to describe EA practices, and will be discussed further below. Details of linkage between each theoretical approach will be presented in next section.

## **Institutional Isomorphism, Legitimacy and Stakeholder**

Institutional, legitimacy and stakeholder analysis have been the main conceptual frameworks for current CSR and EA studies (Unerman et al., 2007). It is claimed (Scott 2001) that social evolution had progressed from individual activities to folkway to full-fledged institutions; meanwhile organizations were not only the products of technology, but also resulted from the increasing rationalization of cultural rules (Meyer & Rowan, 1977). DiMaggio and Powell (1983) argued that institutional effects had been diffused through organization and regarded institutional isomorphism (Scott phrased it differently as three pillars of institution: normative, regulative and cognitive structures) as an essential result of institutional and competitive process, which has been arising from the needs for organizations “to respond to environmental expectations, guarantee their survival and increase their success possibilities in a particular environment” (Larrinaga-Gonzalez, 2007, 155).

Institutional isomorphism has been used to explore EA innovations as it has explained EA practices by explicitly considering “process and internal factors” (Adams & Larrinaga-Gonzalez, 2007, 344). Unerman et al. (2007, 155) state that isomorphic factors would be effectively utilized in sustainability reporting because in the context of sustainability reporting, report should become institutionalized, and “determining to some extent the choice of organizations in term of whether or not to publish a sustainability report and how to publish it.” Therefore they conclude that SR, as an institution, should include elements of cognitive, regulative and normative structures and activities that describe “what type of reporting is produced, for who, by whom and with what assumed purpose” (Unerman et al., 2007, 155).

Institutional isomorphism has been claimed as a very strong mechanism by which accounting bodies come to look and act like one another, for example, the adoption of IAS in many developing nations because of imitating behaviors (see Mir and Rahaman 2005). DiMaggio and Powell (1983) explained that organizations tend to model themselves after similar organizations in their fields which they perceive as more legitimate or successful. As a result, institutional isomorphism had been widely accepted by scholars to explore accounting and auditing innovations. For other two mechanisms, coercive isomorphism highlights the importance of factors that the organization imposes upon the individual as a condition of membership, and certain non-negotiable reward structure entice appropriate behavior (Fogarty 1992), for example, the adoption of IAS in developing nations is influenced by the command of powerful bodies (see Mir and Rahaman 2005); applied to EA, it is about drawing governmental participation in regulating and legitimizing laws and regulations in EA practices. Normative isomorphism often means the process of professionalization (DiMaggio & Powell 1983), within this context, members under same professions will exchange ideas and adopt practices that are considered by professional community to be up-to-date and effective, which could result in homogenous attitudes and behaviors in adopting similar practices via education and training processes, which can be also known as the lack of environmental awareness in accounting academics. Thus, DiMaggio and Powell’s (1983) institutional isomorphism fits well to illustrate how accounting professions will adopt similar practices and behaviors of a broader EA practices.

As an example, Chiang (2010) used institutional theory to investigate the current insights on New Zealand environmental auditing practices. She had clearly identified mimetic pressures in environmental auditing practices from financial auditors; meanwhile, some coercive pressures (regulatory issues) had also been indicated; therefore, she concluded that isomorphic pressures would influence environmental auditing practices because of identifying clear imitating behaviors in environmental auditors. Archel et al. (2011) used both interviews and documentary reviews to

investigate into the institutionalization of Spanish CSR discourse, and concluded that the business capture of CSR had been ingrained into isomorphic process.

Legitimacy theory has been discovered as a significant complement to illustrate how isomorphic behaviors can be socially and legally acceptable, which is an essential target to be achieved in EA practices. Legitimacy had been generally introduced as “a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions” (Suchman 1995, 574). Applied to EA, I would prefer the idea that organizations required “social acceptability and credibility” if they were “to survive and thrive in their social environments” (Scott et al. 2000, 237; accepted by Deegan 2006; and Patten 1992), as this idea can not only indicate the achievement of legitimacy is a goal for EA practices and institutional isomorphism, but also identify an apparent overlap between legitimacy and neo-institutional theory. Deegan (2006) stated that the central assumption for LT is based on a manipulative logic and self-interest, which had corresponded with aspects of coercive isomorphism. From 1970’s, society started to demand business to address the social issues inherently related to organizations (Patten 1992). Patten (1992, 472) believed that firms could use environmental disclosure to influence the public policy process, by “addressing...legislative concerns...or...projecting an image of the company as socially aware,” which is to exposure of company to the social and political environment; therefore, he examined the change of environmental disclosure in annual reports by petroleum firms and concluded that the search for legitimacy of a firm’s activities would lead firms to include more environmental information on their annual reports. Deegan (2002, 302) examined legitimacy effects of social and environmental disclosure, and offered conclusions that the search for legitimacy was one of the motivations “driving managers to externally report information about an organization’s social and environmental performance,” hence adding to Patten’s (1992) earlier study. Whilst Archel et al. (2009) examined the role of state played in social and environmental disclosure of the annual report in Spain; they then discovered that the firm used social and environmental disclosure to legitimize new product processes by manipulating social perceptions, which had been support by government. The findings from these key studies have demonstrated the potential usefulness of legitimacy theory while adopting institutional isomorphism as the main framework.

Stakeholder effect is another essential issue that is complementary to institutional isomorphism and legitimacy, which has been drawn from managerial and organizational perspectives that focused on “continued success of the company” (Gray et al. 1995, 53). At the beginning, Friedman (1970) insisted that the only social responsibility of enterprise was to protect shareholder value, which implies that shareholder was the only, or dominant, stakeholder. Freeman and Reed, however, used a wider concept of stakeholder: “other groups to whom the corporation is responsible in addition to stockholders: those groups who have a stake in the actions of corporation” (1983, 89), included formal, economic and political stakeholders. It can be indicated that the nature of stakeholder has been moved to a broader stakeholder groups to whom the corporate entity is responsible, which has then developed to the main current stakeholder analysis. Stakeholder analysis has been widely used in EA studies because it can help identifying connections between stakeholder management and CSR (Hung 2011); meanwhile, environmental information disclosure has been claimed to be deeply influenced by relevant stakeholders, which may initially bring some institutional discoveries, for example, isomorphic pressure (see Chiang 2010); what’s more, powerful stakeholders (referring mainly to economic stakeholders such as shareholders, investors and major clients; meanwhile, environmental parties such as government agencies and public media are playing a more active role in evaluating CSR and environmental performance) can effectively influence EA practices, especially for disclosure issues. Gray et al. stated that stakeholder and legitimacy theory could enrich the understandings of corporate environmental disclosure practices; they also stated that both theories are concerned with the “‘mediation, modification and transformation’ of sectional interests, structural inequity, conflict and the role of the state...” (1995, 53); they focused on a pluralistic world as a wide range of social-

organizational relationships and activities and thus commented that stakeholder and legitimacy theory reflects a type of organization-society relationship, which might examine legitimacy of the system as a whole.

To sum up, it can be concluded that institutional isomorphism fits best to describe current Chinese EA practices; meanwhile, there are strong inter-relationships between each theory in CSR and EA studies that can hardly be separated from one to another, which is why aspects of these three perspectives of theory will be used as a proper analytical tool. Subsequently, it comes up a choice of proper research method: qualitative or quantitative, which will be discussed shortly in next section.

## A Proper Method

Accounting theories are claimed to be constituted by normative accounting theory (NAT) and positive accounting theory (PAT) (Jeanjean & Ramirez, 2009). Jeanjean and Ramirez (2009) stated that NAT intend to describe what/how accounting should be; whereas PAT attempt to present what accounting is. NAT is seemed unscientific by supporters (Watts & Zimmerman 1978) and they “advocate the development of ‘positive’ theories to explain actual accounting practices” (Christenson 1983, 1). But it is debated on the ground that positive theory “reflects erroneous belief that a scientific theory constitutes ‘systemized knowledge concerning what it is’” (Tinker et al. 1982, 7), and “positive or empirical theories are also normative” (Tinker et al. 1982, 1). Nonetheless, arguments between positive and normative theories were from 1970’s since normative approaches were no longer dominant in accounting research (Gaffikin 2007), but positive research has dominated accounting research is now seen as a quantitative approach (Baker & Bettner 1997).

Baker and Bettner (1997) claim that quantitative accounting research focus on the analysis of empirical data and development of statistical models. Quantitative research focuses on PAT such as portfolio investment, correlation between accounting performance measure and stock return, valuation research (Gaffikin 2007). Bi et al. (2012, 47) critically evaluate the relationship between corporate governance and environmental information disclosure institution and environmental information disclosure by scoring CSR reporting from a group of listed companies and applying content analysis as research strategy, then conclude that “institutions have played an important role in improving environmental information disclosure level, meanwhile corporate governance has enhanced the promotion institutions to environmental information disclosure.” Hung (2011, 398) does a questionnaire for 300 members of Hong Kong Chinese Chamber of Commerce to explore the role of directors in CSR, with the conclusion that the firm itself should be a stakeholder of CSR and “corporate directors can stimulate the desire to enhance effective leadership of the organization and can, therefore, help prevent possible future social crisis.

Compared with quantitative research, qualitative accounting research is claimed to have a lower level of theory in method; meanwhile, its focus is on the “description of real world phenomena” and “development of new theories or the critiques of existing theories” (Baker & Bettner 1997, 297). Qualitative EA studies are often in forms of interviews (Chiang 2010; Spence 2007) and case studies (Gonzalez & Bebbington 2001; Qian & Burritt 2007). More specifically, Chiang’s (2010) interview focused on isomorphism in environmental auditing practices. Gonzalez and Bebbington (2001) choose a large typical Spanish electricity company to explore whether the role of environmental accounting is to lead an organizational change or institutional appropriation; as a result, they identify both organizational change and institutional appropriation of the environmental agenda in their analyzed case. Qian and Burritt (2007) introduce how EA has been adopted in Australian waste management industry on a view of government.

The findings of most quantitative studies (Hung 2011; Bi et al. 2012) reflects EA issues and practices without any value judgments; whereas current qualitative studies in EA has shown what/how should EA practices be (Qian & Burritt 2007; Chiang 2010) and how should EA be

improved (Shen & Qin 2010; Tschopp & Barney 2012). As Shen (2010) mentioned, EA study is substantially a normative theoretical research, which implies that qualitative approach should be the dominant method for EA studies. This paper focuses on the institutional drivers of current Chinese EA, which is essential to gather useful information from EA staff so as to get new institutional discoveries. My research question will be addressed through a qualitative study of EA practices, as qualitative research may better explore the influence of institutions rather than data examination (Bryman & Bell 2011). Therefore this research will be mainly guided by principles of qualitative methods.

Since Chengdu is the financial and economic centre in South-West China with a great range of productive firms, it presents an excellent opportunity to explore EA institutional issues. Subsequently, Chengdu is the chosen sample region for my research. I intend to use semi-structured in-depth interviews and relevant documents to seek deep information and understandings from participants (Johnson 2001). The interviews will examine attitudes towards EA, as it is good at describing “social and political processes” (Rubin & Rubin 2001, 3). A group of interviewees from all levels of 15 chosen accounting firms grouped by small, medium and large, who are practicing or familiar with EA, will be invited as participants (participant profile can be found in appendix I, including both personal and organizational information), and it is hoped that interviews in each organization will start as conversations on a top-down basis. Participants of the convenience sample will be gathered on a purposive and snowball basis (Gilbert 2008) by contacting previous schoolmates and associates through email and telephone who are working in relevant organizations. The sample size is 35, a number judged sufficient (Chiang 2010; Spence 2007) to cover most key issues for data purposes.

It is claimed (Sturges & Hanrahan 2004) that qualitative researchers generally prefer face-to-face interviews when “conducting semi-structured and in-depth interviews” (2004, 108). After the sample has been chosen, I will start face-to-face interview process with each individual member. Each interview is likely to be 30-60 minutes and will be recorded for accuracy (Chiang 2010) to help gathering adequate details. Interviews need to be open in forms of personal conversations, which include following key themes: how EA is practiced in organizations; what does the respondent do in EA; critiques on EA practices. I also intend to use as many of the organizational documents as practical, which may include guides for accounting/auditing practices, regulatory statements and customer checklists, which will help in getting deeper understandings of EA in practice in the institutions (Bryman & Bell 2011).

As an independent qualitative descriptive approach, thematic analysis is usually defined as “a method for identifying, analyzing, reporting patterns (themes) within data” (Braun & Clarke 2006, 79). Sparker (2005) claims that thematic analysis often examines narrative materials from real life stories by breaking each text into small units and submitting them to descriptive treatment. Braun and Clarke (2006) also regard thematic analysis as a flexible and useful research tool to provide a rich and detailed account of the data, which is actually a pure qualitative data analysis; whereas content analysis, another commonly used qualitative analytical tool, is claimed (Green & Thorogood 2004) to be suitable for the simple reporting of common issues that are reflected by data. Apart from that, language is claimed (Robertson et al. 2010, 2) to “order[s] our perceptions make[s] things happen...to construct and create social interaction and diverse social worlds”; whereas the main focus of this paper is actually on the Chinese accounting profession’s perception of EA, which indicates the possibility that some institutional findings will be reflected by discourse during interviews. Thus, some principles of discourse analysis (Harris 1952; Schegloff 1997) will be considered as analytical approaches, which may lead to two sections of data analysis: practices and perceptions, a division judged to be proper to present a critical analysis. I expect to record the contents of interview and transcribe them in English to provide a full record (Moll et al. 2006; Roulston et al. 2003); then classify them into different categories. My intention is to use some of the principles of grounded theory as analysis strategy (Bitsch 2005; Charmaz 2001; Moll et al.

2006), leading to connections across the categories, from which I shall be able to derive conclusions.

## Some Continuous Implications

This project tends to the process of institutionalization in EA practices in Chinese profession through interviewees' perceptions on EA. Research design and analysis are guided by neo-institutional theory (Meyer & Rowan 1977; DiMaggio & Powell 1983; Scott 2008; Suddaby 2010, 2011; Suddaby et al. 2010) to identify what institutional factors and how those factors could either promote or hinder the development of EA in chosen accounting firms, which brings several insights in describing EA practices on a professional basis. First of all, neo-institutional theory tends to succeed in identifying criteria of "successful" firms that leads to mimesis from subsequent adopters, which is expected to explain accounting firms that would imitate the behaviors by those firms who are perceived to be successful. Then, neo-institutional theory is supposed to discover particular "uncertainties" for accounting firms to (not) adopt certain EA practices, which helps to explain what factors are likely to become barriers for the entrance of climate change and sustainability market. As a result, neo-institutional theory tends to illustrate the resistance of accounting firms to adopt certain EA practices, which can be explicitly addressed issues that hinder the development of EA in Chinese accounting profession. Apart from that, the division of each theme generally reflects participants' perceptions from their background, practical experiences, trainings, understandings of particular environmental issues, practical guidelines, clients and competitions, which would present a comprehensive view on how and why certain EA practices have (not) been adopted. In addition, neo-institutional theory could also reflect its fitness and restrictions in describing EA practices in accounting profession, which could bring implications on linking institutional theory to critical accounting research through its critical comments (see Suddaby 2010, 2011). In this sense, the preset research question therefore works well with the framework and this project.

There are, however, several specific issues identified in this research, which may help bring implications for alternative studies. Choosing Chengdu, an inland city, as a major interview place can be a double-edged sword: on the one edge, a focus in smaller areas is likely to find more detail; on the other edge, regional variation may cause different degrees of EA development in varying provinces because of commercialization and other environmental factors, which makes Chengdu less representative. Thus, subsequent research might consider choosing first-tier cities or south-east coastal areas with higher degrees of economic development and openness. Apart from that, neo-institutional theory tends to describe the process of institutionalization on an organizational field level i.e. how a certain group of organizations resemble from each other; whereas fewer efforts have been made to reflect how institutional mechanism (isomorphism) is internally interpreted (Suddaby 2010), which suggests a new direction on how an accounting firm is constituted and how it elaborates its institutional pressures, and more specifically, whether/how the adoption of EA practices could be associated to the process of organization institutionalization—as a result, an alternative quantitative method that examines or explores the existence of certain isomorphism might be considered. What's more, my sample was collected mainly from accounting firms, indicating that financial auditors held a large proportion among selected interviewees: surely the focus of professional-based research is of great interests in SEAR; whereas this professional-based research has reflected restricted "shadows" of organizations i.e. what are the reporting issues of social and environmental information, how such information could be measured, quality of reporting and disclosure issues. As such, alternatives have already been done and definitely worth of expanding in either positive ways by examining presumed hypothesis of financial reporting/measuring issues (Patten 1992; Deegan et al. 2002), or interpretive ways by elaborating the process of institutionalization within organizations (Archel et al. 2011; Chiang 2010; Contrafatto 2014).

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