CENTRO DE ESTUDO DE INGLÊS PARA FINS ACADÊMICOS

MATERIAL DE AULA

A Framework for Social and Environmental Accounting Research

Sources:
Referencia: Lehman, G., & Kuruppu, S. C. (2017, September). A framework for social and environmental accounting research. In Accounting Forum (Vol. 41, No. 3, pp. 139-146). Elsevier.

A FRAMEWORK FOR SOCIAL AND ENVIRONMENTAL ACCOUNTING RESEARCH

FUCAPE
BUSINESS SCHOOL

Proficiente

Nº 07

DOUTORADO PROFISSIONAL EM CIÊNCIAS CONTÁBEIS
EXAME DE PROFICIÊNCIA EM INGLÊS – 13/11/2018 TE

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- Na tradução do texto é vedada utilização de qualquer palavra na língua inglesa, isso implicará reprovação no exame.

LEHMAN, Glen; KURUPPU, Sanjaya Chinthana. A framework for sear. In: _____ A framework for social and environmental accounting research. **Accounting Forum**, v. 41, n. 4, p. 139-146, dec. 2017.

A framework for social and environmental accounting research

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

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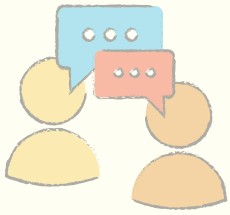

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