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Social, environmental and sustainability reporting and organisational value creation? Whose value? Whose creation?

[Rob Gray](#)

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Abstract

Purpose

The objective of this essay is to examine the extent to which social, environmental and sustainability accounting and reporting (SEA) can or should contribute to shareholder value and, correspondingly, to consider the challenge that SEA can offer to the conventional views of “value” that underpin traditional financial accounting. The essay is then used as a vehicle to introduce some relatively new data about sustainable development that has implications for our consideration of “value”.

Design/methodology/approach

Although drawing from a wide range of secondary contextual data, the paper is primarily argumentative and seeks to challenge a number of implicit assumptions within both conventional and more “critical” accounting.

Findings

Substantive social and environmental reporting and, especially, high quality reporting on (un)sustainability will demonstrate that modern international financial capitalism and the principle organs which support it are essentially designed to maximise environmental destruction and the erosion of any realistic notion of social justice. This paper seeks to demonstrate this contention and the powerful and

The paper questions whether any research which is not either cognisant of or directed towards sustainability and/or sustainable development makes any real sense in the context of current data about the planet. More especially, the paper asks whether any notion of “value” employed in the accounting (and wider) literature can be anything other than self-delusional and empty if it ignores a crucial wider context.

Originality/value

Apart from taking debates about “value” and, especially “shareholder value” into another dimension, the paper is one of the first (at least in accounting as far as I am aware) to formally introduce and confront data about planetary sustainability.

Keywords

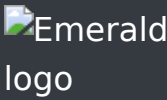
- Sustainable development
- Shareholder value analysis
- Social accounting

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