

Enter your search terms here



Advanced search

[Home](#) / [Journals](#) / [Accounting, Auditing & Accountability Journal](#) / [Volume 19 Issue 6](#)

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

To read this content please select one of the options below:

Add to cart

32.00€ (excl. tax)
30 days to view and
download

Access through your institution



Access and purchase options ▾

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

[Rob Gray](#) ▾[Accounting, Auditing & Accountability Journal](#)

ISSN: 0951-3574

(International Article publication date: 1 November

Standard

2006

Serial

Number.)

[Permissions](#)

DOWNLOADS



36163

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 fundamental implications that this has for conventional

We are using cookies to give you the best experience on our website, but you are free to manage these at any time. To continue with our standard settings click "Accept". To find out more and manage your cookies, click "Manage cookies".

Accept

[Manage cookies](#)

RESEARCH IMPLICATIONS/IMPLICATIONS

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

Citation

Gray, R. (2006), "Social, environmental and sustainability reporting and organisational value creation? Whose value? Whose creation?", [Accounting, Auditing & Accountability Journal](#), Vol. 19 No. 6, pp. 793-819.

<https://doi.org/10.1108/09513570610709872>

 [Download as .RIS](#)

Publisher: Emerald Group Publishing Limited

Copyright © 2006, Emerald Group Publishing Limited