10th CSEAR

Australasian Conference

PROGRAM & ABSTRACTS
4 - 7 December 2011
Tram Sheds Launceston

Tuesday – 6th December

Time		
9.00 – 9.10	Welcome	
9.10 – 10.10	**PLENARY 2**	
	Rob Gray and Stefan Schaltegger	
	Debating accounting and sustainability: Incompatibility and rapprochement in the pursuit of corporate sustainability	
10.10 – 10.30	Morning break	
10.30 – 12.00	**Session 9 – Auditorium**	**Session 10 – Tram Room 29**
	MANAGEMENT ACCOUNTING – Chair: Sue Conway	INTERNATIONAL – Chair: Gordon Boyce
	Evangeline Elijido-Ten and Yulianda Tjan	**Norhayati Mat Husin, Keith Hooper and Karin Olesen**
	Sustainability balanced scorecard disclosures: An Australian investigation	Intellectual capital reporting in Malaysian companies – A benchmark against Malaysian knowledge-based initiatives
	Kevin Huang, Matthew Pepper and Graham Bowrey	**Moazzem Hossain and Anna Rowe**
	Implementing a sustainability balanced scorecard 'dashboard' approach to assess organisational legitimacy	Enablers for corporate social and environmental responsibility (CSER) practices: Evidence from Bangladesh
	Lyn Murphy and William Maguire	**Nacanieli Rika**
	Uncovering stakeholder perceptions of sponsored clinical trials to inform a social audit	Social, environmental and economic catalysts for accounting policy changes
12.00 – 12.05	Transition	
12.05 – 1.05	**Session 11 – Auditorium**	**Session 12 – Tram Room 29**
	ENVIRONMENTAL/CSR – Chair: Anna Rowe	LOCAL GOVERNMENT – Chair: Sumit Lodhia
	Bakhtiar Alrazi, Charl De Villiers and Chris van Staden	**Nick Sciulli**
	The comprehensiveness of environmental reporting by global electric utilities: The type of information and the reporting media	Towards the development of a climate change risk index for local government: Some evidence from coastal councils in Australia
	Shayuti M. Adnan, Chris van Staden and David Hay	**Larry O'Connor**
	Does the interaction of culture with governance structure influence CSR disclosure?	The institutionalization of sustainability: Observations from the Australian local government sector
1.05 – 1.45	Lunch	

Plenary session 2

DEBATING ACCOUNTING AND SUSTAINABILITY:
Incompatibility and Rapprochement in the Pursuit of Corporate Sustainability

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ABSTRACT

This paper explores and compares two approaches to accounting and sustainability to understand why different implications for practice, research and education are drawn. We attempt to forge a bridge of communication and understanding between the critical social accounting and the pragmatic sustainability accounting approach, which represent apparently incompatible, views on the nature of sustainability, the interactions between sustainability and business and how accounting can, could or should be deployed in support of the development of our understandings of (un-)sustainable businesses. The paper is derived from – and retains the form of - a debate between the two authors. The debate struggles from the outset with differences in language and conception. This, in turn, leads to confusions over the nature of the theoretical allegiances of the two authors and what sustainability can (or cannot) mean at the organisational level. The debate is structured around four key points concerned with agency, process, language and time. The conclusion offers both agreement and disagreement. It offers points of rapprochement, points of strong agreement but also identifies some continuing disagreement and seeks to identify the reasons for that remaining disagreement. Conclusions are drawn for further research.