Review and Reflections

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1 Introduction

Our purpose in editing this volume continues in the Centre for Social and Environmental Research (CSEAR)[1] tradition of mobilizing accounting and accountability scholarship to enable a more sustainable and just society and to stimulate further dialog and debate regarding corporate social responsibility (CSR), sustainability, ethics and governance. The Italian CSEAR conference at which these studies were initially presented provided an interdisciplinary forum for encouraging and facilitating research and debate in social and environmental accounting and accountability. The vibrance and diversity of that community of scholars were evidenced at the conference as well as in the selection of papers presented herein.

The preceding chapters reflect a shared recognition of the need for, and issues associated with, expanded accounting and accountability systems. The authors address the implications of social, environmental accounting by examining the conceptual and practical application of accountability at various levels and in various contexts. The issues considered include the perspectives and potentials of voluntary and mandatory reporting and the increasing role of non-financial factors in evaluating the success of companies as well as the related risks. The impact of organizations' actions on society and the environment in areas such as biodiversity degradation, climate change, immigration, human rights and cultural, racial and gender diversity has gained increased relevance not only to civil society and the state, but also to management and corporate boards. These reflect elements that must be addressed in bringing about the changes

[1]CSEAR is an international membership-based network supporting conferences, research workshops and emerging scholars colloquia, that have been organized in numerous universities and research centers around the world.

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necessary for creating more sustainable and just work organizations, and ultimately, a more sustainable and just world.

The new millennium has seen an emerging mandate for non-financial disclosure through the issue of regulations or listing requirements. After many years of laissez-faire, regulation began to be considered as necessary, and the European Union responded by issuing the EU Directive no. 95/2014, which requires large public interest companies to publish information and metrics on environmental, social and governance (ESG) issues, which have been conveyed by firms on a voluntary basis in ad hoc reports (e.g., sustainability, social and/or environmental statements). These regulations and the resulting reporting requirements are fostering the demand for, and the supply of, non-financial information. Generally, the preceding chapters explore the critical aspects raised in the application of accountability tools that organizations can/must adopt to disclose their value creation process and the implementation of CSR and sustainability-oriented strategies (i.e., greenwashing, assurance on sustainability disclosure, tax avoidance, etc.). These explorations reflect conventional and emerging theoretical developments, employ case studies and archival methods and draw on the extant literature to extend the research addressing managerial and policy implications.

Next, a brief review and synthesis of the preceding chapters are presented followed by some thoughts on the future development of social and environmental accounting and accountability systems.

2 Review and Synthesis

The first section begins by situating the current debates in its historical context. Sandro Bunelli provides a narrative historical account of the academic debates concerning accounting and accountability tools and practices. Four main periods are identified. In the 1990s, the debate centered around accounting issues such as recognition, realization and valuation of environmental disclosure. In the late 1990s and early 2000s, the proposals, models and tools from the first period were criticized and refined. In the third period extending to the late 2010s, Bunelli sees the environmental debate instigated by climate change and associated extreme events as the primary motivating factor. The most recent debates concern whether it is desirable to initiate and engage integrated reporting and harmonization, standardization, compulsory reporting rules and voluntariness, and, if so, how should they be designed, implemented and evaluated. The author argues for fixed milestones in evaluating proposed achievements associated with environmental accounting and recognizes the need for more progressive and innovative criteria regarding efforts to improve sustainability accounting. An informed understanding of the prior debates needs to provide context for further development of sustainability measures. Specifically, Bunelli suggests the United Nation's Sustainable Develop Goals might provide a fruitful focus for future inquiry as representative of a general and somewhat universal statement of criteria to which work organizations should be held accountable.

In Chapter "The Management Process Underpinning the Non-financial Reporting: A Case Study of a Listed Italian Company", Ciambotti, Palazzi, Sentuti, Sgrò and Chamochumbi report on an extensive case study of an Italian manufacturing firm. Their analysis provides an in-depth depiction of the management processes initiated in responding to the European Union's mandated reporting of non-financial information. The processes comprised a complex network of individuals with different roles involved at different phases in the process. The internal audit team appeared to have a coordinating role throughout the process. Six process phases were identified beginning with identifying and understanding the methodology and ending with the drafting the report. The major challenges faced were developing the internal procedures and guidelines necessary for gathering, processing and summarizing the non-financial information. The process appeared to expand management's perspectives regarding the business and how they relate to their primary constituencies. It also illustrates the difficulties and opportunities associated with expanded reporting requirements and how these challenges and opportunities might be positively addressed.

In Chapter "A Sociotechnical Analysis of Accounting for Employee Health and Safety: Evidence from a Multiple Case Study", Emilio Passetti reports on an interventionist field study at two Italian firms over a two year period as they struggle to adopt an accounting tool associated with employee health and safety decision making. This socio-technical analysis identified what factors influenced the implementation and integration of an accounting instrument for accident costs analysis. The study points out that although the accounting instrument was not inadequate, the implementation was not successful because of the lack of attention in managing the integration phase in the presence of institutional barriers and enablers.

Chapter "Ethics, Social Responsibility and Tax Aggressiveness. Can a Code of Ethics Absolve a Company?" addresses the ongoing debates surrounding tax avoidance versus tax evasion, how this relates to corporate social responsibility and accountability, and the role of governance in resolving the issues. In an interesting and complex case study of a famous Italian fashion house, Cesaroni, Del Baldo and Stradini investigate both ethical and legal issues as they relate to an organization's social responsibility, using publicly available data including extensive legal proceedings. The authors argue that while legal, the tax strategy employed by the organization cannot be considered socially responsible. However, recognizing the often overlooked relationship between the micro (company) level and the macro (institutional context) level, significant responsibility is placed on the state for enacting and sustaining a legal context that would facilitate and support such actions. An informed analysis of ethical and responsible behavior must address both levels. The in-depth analysis of the case suggests that it is difficult to specify the relationship between corporate social responsibility and tax avoidance as well as to ascertain the "true" motives of corporate management regarding restructuring that results in changes in the organization structure as well as provides significant tax advantages. The authors conclude that there is a need to more fully explore the differences between tax avoidance and tax evasion that would lead to a more meaningful understanding about what constitutes responsible behavior. Society has a responsibility to more clearly articulate its expectations and specify the criteria for determining responsible tax strategy. The authors' treatment of this controversial case facilitates their aim of stimulating dialog and debate regarding the ethicality of tax avoidance and the related rights and responsibilities of the entity, the state as well as civil society.

Chapter "Accounting for Sustainability—Could Cost Accounting Be the Right Tool?" is the final study in section one. Based on a review of the literature and reasoned argument, Rubino and Veltri consider whether full-cost accounting for sustainability can be used as an appropriate tool for motivating responsible behavior. Can the corporate accounting system be enlisted to measure sustainability and thus provide a means for holding the organization accountable? The authors present an interesting comparison between the conceptualization of a "going concern" and the conceptualization of sustainability. In light of the pros and cons discussed, the authors consider the possibilities associated with using a sustainability science approach, specifically a full costing approach. In spite of its imprecision, full costing can be usefully employed for evaluating sustainability both internally and externally as a means for overcoming the current information limitations.

Section two is made up of four studies that address corporate social responsibility and accountability and external communication. In Chapter "Mandatory Disclosure of Non-financial Information: A Structured Literature Review", Fortuna, Testarmata, Sergiacomi and Ciaburri undertake a structured literature review of work addressing mandatory disclosures of non-financial information. The structured analysis investigated how the mandatory disclosures of non-financial information are developing; what is the focus and critique of the literature and what are the needed areas of future research? An extensive analysis of this literature was undertaken. The authors point out that normative arguments tend to dominate the literature with little work addressing practice. The results highlight the need for research into the presentation, purpose and practice of mandatory disclosure of non-financial information. Researchers need to get out into the field and investigate what is being done, how it is being done and what is needed to do it better. It might be pointed out that an earlier chapter by Ciambotti, et al. explicitly addresses the gaps identified regarding the practice of mandatory disclosure. The Fortuna, et al. article provides an excellent bibliography of the work in this field.

In Chapter "Searching for Social and Environmental Accountability in Integrated Reporting: A Stewardship Approach", Corrado and Demartini propose a stewardship approach as a legitimating basis for integrating social and environmental accounting and accountability with the traditional economic measures of performance into integrated reporting. A Delphi approach is employed soliciting inputs from 10 experts. The question asked is how can integrated reporting support corporate social responsibility purposes and social and environmental accountability? The authors conclude that there is a need to support integrated reporting because of its focus on value creation and integrated thinking. Because of the dominance of the business case, sustainability risk remains marginalized. Because of its flexibility, integrated reporting does not substantially reduce the opportunity for greenwashing. There is a need to encourage new ways of thinking about means for holding corporations accountable for their social and environmental behavior. The authors propose stewardship theory because of its alinement with possibilities of integrated reporting.

In Chapter "CSR and Greenwashing: A Matter of Perception in the Search of Legitimacy", Balluchi, Lazzini and Torelli develop a framework for analyzing sustainability report content based on a review of the extant literature and logical argument with the objective of holding the reporting entity responsible of the contents for their report. The authors review the definition and perspectives of greenwashing and trace the relationship using a legitimacy theory lens. The authors claim to provide a model grounded in the theory of communicative action that suggests a relationship between communication, credibility, legitimacy and perceptions and greenwashing. The resulting model provides a basis for future empirical investigation.

In Chapter "Social/Critical/Emancipatory Accounting Research: Its Failure and Prospects for Redemption", Dennis Huber undertakes a critique of the interdisciplinary accounting project regarding its influence, or not, on financial accounting as well as social and environmental reporting standard setting. The project's quest for enhancing "social justice" as well as its attempts to retard environmental degradation has not met with the anticipated success. The author claims that the interdisciplinary accounting project has not changed existing social relationships, moved toward a more sustainable order or participated in systems transformation by incorporating social costs and benefits into the published financial statements. The suggested response is to focus on the Financial Accounting Standards Board in USA and similar international rule-setting bodies in order to overcome past failures and to focus, for example, on empirical research that provides "evidence" that subjects chose the social and environmental costs statements for decision making.

Section 3 contains three chapters that provide empirical analyses of various components of corporate social responsibility reports. In Chapter "Are HEIs' Intellectual Capital Disclosures Consistent with the Sustainability Integrated Reporting Trend?", Tiron-Tudor and Zanellato employ integrated reporting elements in analyzing the intellectual capital disclosures by higher education institutions. A benchmark model is developed and employed in evaluating 50 higher education institutions. A content analysis of these reports is carried out. The universities evaluated disclosed approximately half the intellectual capital items identified in the benchmark model. The authors conclude that intellectual capital disclosures by higher education institutions are moving toward being consistent with the current integrated reporting conceptualizations.

In Chapter "Can Graphs in Sustainability Reports Actually Manage Impressions? An Analysis from the Investors' Perspective", Pesci, Fornaciari, Triani, Medioli and Soobarooyen take an investor's perspective and ask the question of whether visuals in accountability reporting can manage impressions? Using publicly available reports, the authors undertake a markets study. Agency theory provides the theoretical context, and Ohlson's model is employed in estimating salient variables. Specifically, the authors investigate whether graphs have effects on investors' investment decisions and thereby market value. The regression results suggest that investors can detect distortion in data presentations, and if they do so, their overall trust in management's reporting is reduced with negative market consequences for the firm.

In Chapter "What Drives the Level of Non-financial Assurance in PIEs? Empirical Evidence on the European Firms Listed on Forbes 2000", Andrea Venturelli and Simone Pizzi attempt to understand what drives the level of assurance for non-financial disclosures in the reports of public interest enterprises. An archival investigation of the European firms listed on Forbes 2000 is undertaken. Country and sector effects are reported as being important. Harmonization of information is hampered by the lack of mandatory standards across countries, and in that each country is allowed to choose their own compliance requirements for reporting non-financial information. Third-party assurance did not seem to overcome the lack of consistent standards. The author surmises that over regulation does not increase transparency. The findings are interpreted as confirming the skepticism about the European Union's mandatory reporting directive regarding non-financial information by public interest entities.

A common theme that seems to run through most of the studies is the ultimate goal of holding powerful actors accountable for their actions as they affect social and environmental outcomes. The primary focus in the studies reported herein is generally work organizations and most often some form of a for-profit enterprise. The papers in the first section are generally concerned with actions within an entity associated with making ethical decisions and/or the process and content of providing information useful for evaluating the extent to which the entities are fulfilling their social, environmental and economic responsibilities both internally and externally. Literature reviews and empirical studies provide insights into the debates and difficulties that accompany corporate responsibilities in such areas as employee health and safety, tax avoidance and full-cost sustainability accounting and various tools that might be applicable in measurement and valuation. The studies also provide valuable insights into the process of developing non-financial reporting systems. The second section addresses issues related more specifically to external reporting, the purpose of which is to hold the entities accountable for not only their economic actions, but also their social and environmental impacts as well. The third section considers issues related to the veracity, context and attestation of the external reports.

3 Reflections[2]

I wish to propose extending the conversation regarding accountability as it relates to social and environmental issues, and in doing so, to more generally contextualize and reorient the focus from what is exhibited in the work presented herein. I propose that the objective of our research should be to: understand the meaning given to the reality created by the social actors (enlightenment); clarify and deliberate about the problems, possibilities and risks (empowerment) and analyze and interpret the status of values and interests aimed at social commentary and social action (emancipation).

[2]The ideas presented here are more fully developed in Brown (2009), Brown and Dillard (2013), Dillard and Vinnari (2019), Vinnari and Dillard (2016).

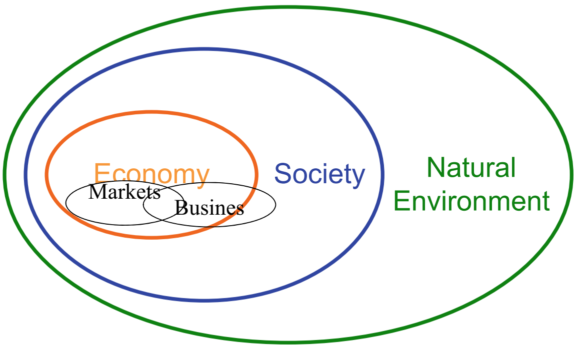
Following Flyvbjerg (2001: 60), I want to suggest that we undertake social and environmental accounting and accountability research that matters. Flyvbjerg proposes four salient questions for undertaking social science that matters: Where are we going? (description) Is it desirable? (values) who gains, who loses by what mechanisms of power? (politics) and, in light of these, what should be done? (action/praxis). This discussion is undertaken within a context of agonistic indeterminacy with full awareness that there is neither one set of ultimate answers to the questions nor even a definitive version of what the correct questions are.

Where are we going?

So, briefly, where are we going? It appears that as the world as currently constructed is dominated by the economic sector, the primary players being multinational corporations tend to dominate economic markets. These capitalistic, market-based economic systems take precedence over natural and social systems. Is this privileging hierarchy desirable? If corporations go away, would there still be an economic system? If the current economic system goes away, would there be a social system, and if the social system went away, would there be a natural system? Seems the hierarchy might be inverted. If the natural system is destroyed, then there will be none of the other systems. So, it seems what we are trying to do is to salvage the natural and social systems for the destructive effects of the current economic system by holding the various players accountable for their actions. Figure 1 suggests a more desirable relationship among these various systems.

The studies presented in this volume generally address some means by which to hold work organizations accountable and are reflective of the traditional research undertaken in the area of corporate social responsibility and social and environmental accounting and accountability.[3] The research tends to work within the current institutional structures. For example, reporting proposals are an extension of the current financial accounting reporting regime based on a general set of standards established by standard setters and communicated through company-generated reports based on

Fig. 1 Hierarchy of systems



[3]For example, see Adams (2015), Adams and Larrinaga-Gonzàlez (2007), Adams and McNicholas (2007), Aras and Crowther (2009), Burritt and Schaltegger (2010).

extant information systems. The logic seems to be to "speak truth to power". If we can make corporate behavior transparent through disclosure, then responsible action will follow. However,

Power concedes nothing without demand. It never did and it never will…
Without a struggle, there can be no progressive social progress
Fredrick Douglass (1817–1895).

Several literature surveys suggest that a good deal of time and effort has been, and is being, directed toward social and environmental reporting and related representational and disclosure issues reflected in sustainability reports, triple bottom line and integrated reporting. Some have raised questions as to the efficacy of these devices.[4] Unfortunately, even though the external reporting of corporate social responsibility has increased, the degree of change regarding social and environmental responsibility has not reached the level necessary to adequately respond to the social and environmental issues being faced.

What albatross around our necks doth hang?
Disclosure, disclosure everywhere,
We scream with all our might.
Disclosure, disclosure everywhere,
Nor any change insight. (Dillard and Vinnari 2019:17)

Is it desirable?

Why has our call for increased disclosure not been more effective? Brown and Dillard (2013) suggest that the field may be suffering from some form of mental illness as reflected by the observation that we keep doing the same thing over and over again and seem to be expecting a different outcome. What might a medical report of our current efforts look like? The symptoms appear to be myopic delusions that "if we disclose it, responsible action will follow". The diagnosis is *disclosure-sclerosis*. Treatment calls for intellectual therapy replacing pathological accounting-based accountability with an enabling accountability-based accounting and a constant monitoring for symptoms of relapsing into disclosure myopia or solidifying an accountability fetish. The antidote for disclosure-sclerosis includes the recognition of the need for alternative institutional arrangements if the public interest is to be adequately served within the current socio-economic context. This includes (re)conceptualizing alternative pluralistic governance and accountability regimes and (re)conceptualizing related accounting systems which would mean reorienting our perspectives from accounting-based accountability (Fig. 2) to accountability-based accounting (Fig. 3) via critical dialogic accountability.

Currently, traditional reporting requirements consider the information needs (i.e., decision usefulness) of decision makers. The standard-setting bodies privilege the

[4] For example, see Brown and Dillard (2013, 2015), Brown et al. (2015), Deegan (2017), Dillard and Vinnari (2017), Gray et al. (2014), Milne and Gray (2013), Milne and Tregidga (2009) and Owen (2008).

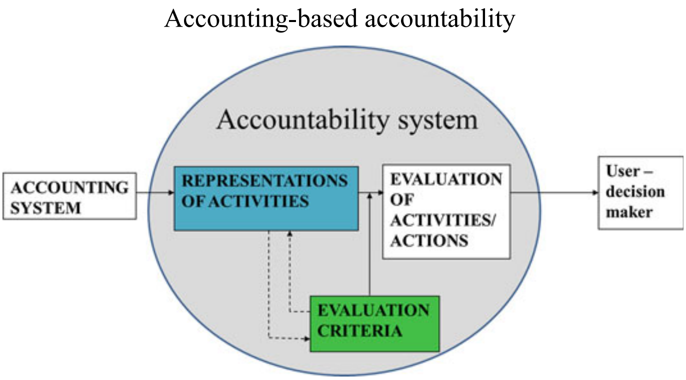


Fig. 2 Accounting-based accountability

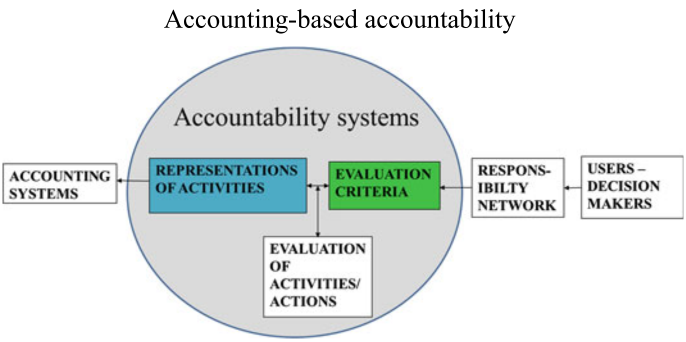


Fig. 3 Accountability-based accounting

needs of the investors over other users. The information needs (responsibility networks) of investors are recognized as the criteria by which organizations are to be held accountable. The accountability systems compare expectations regarding the criteria with measures of these criteria that are related to the actions of the organization. The traditional accounting system is designed and evaluated in terms of its ability to provide adequate disclosures to render transparent activities of the organization relevant to the investors.

When we consider expanding the evaluation criteria set to include social and environmental responsibilities associated with various interested parties, the tendency is to begin with the traditional accounting systems and the associated reporting formats. The social and environmental accountability systems tend to be designed based on what information can be attained from the extant accounting system, not necessarily on the needs of the affected stakeholders. At best, a little bit more is added to the traditional accounting, reporting and accountability systems. The focus of this accounting-based accountability tends to be on what can be disclosed, given the current accounting system with maybe a little bit more added on, not the needs of the users. This focus on what can be disclosed with a little bit added on is a significant impediment to meaningful accountability systems beyond the current dominant investor orientation. A continued focus on accounting-based accountability in developing social and environmental accountability systems sustains, reinforces and obscures the privileging of financial capital providers' needs and interests and reinforces the status quo. Accountability is relegated to the status of a unidimensional outcome of the accounting system, and this relegates accountability research to a response to "where is the accounting?"

What should be done?

What should be done? I propose reframing how we conceptualize the development of accountability systems. We need to take the needs of those other than financers seriously when developing accountability systems. Instead of focusing on what can be disclosed, given the traditional accounting system with maybe a little bit more added, we need to focus on what should be disclosed based on the evaluation criteria salient to the various interested constituencies and develop accounting systems that can provide the necessary information. That is, the focus needs to shift from accounting-based accountability to accountability-based accounting as part of implementing critical dialogic accounting and accountability. This reframing requires moving beyond the current boundaries that reinforce the status quo and imagining pluralistic governance and accountability systems and the necessarily related alternative accounting systems. These new imaginings must be undertaken in conjunction with the creation of alternative institutional arrangements that facilitate the public interest within the current socio-political and economic context.

Critical Dialogic Accountability

Critical dialogic accounting and accountability (CDAA) has been proposed and developed by Professor Judy Brown and her colleagues over the past decade.[5]The ideas are grounded in the political theory of agonistics (e.g., Mouffe 2013) following from the seminal work by Laclau and Mouffe (2001). CDAA presumes an ongoing dialog among all relevant parties having a stake in the outcome with particular attention to traditionally underrepresented groups such as indigenous peoples, future generations and non-human animals. The actors recognize their rights and responsibilities as members of an ongoing community as well as the rights of others. CDAA requires a commitment to seriously engage and accurately communicate on the part of all participants. The dialog among the relevant parties increases understanding among the participants and establishes the criteria of appropriate action on the part of each of the participating groups. These provide the criteria to which the account provider is to be held accountable. The proper functioning of the accountability systems requires institutional mechanisms designed which monitor the consequences associated with the functioning of the accountability system.

[5]Brown (2009), Brown and Dillard (2013, 2014, 2015), Brown et al. (2015), Dillard and Brown (2012, 2014, 2015), Dillard and Roslender (2011), George (2015), Sorola (2017), Tanima (2015), Vinnari and Dillard (2016).

The agonistic contextualizing premises recognize the presence of multiple, incommensurable ideological orientations (radical negativity). Asymmetrical power relationships exist among the various participants (hegemonic regimes). Given the socially constructed nature of the relationships involved, deciding is a political process always, already open to question. Agonistics is committed to pluralistic democratic governance systems, the constructive character of social divisions and the transformative potential of agonistic discourse.

Dialogic process principles encourage participatory processes that recognize the connections among humans as well as humans and non-human animals. Monetary and anthropocentric forms as well as other forms of reductionism limit the dialogic engagement and are guarded against. In addition, processes should be in place to ensure accessibility to the dialog and debate for non-experts and non-humans. The culturally embedded and constructed nature of both facts and values require the support of political processes necessary in making a decision confident in the transformative potential present at the intersection of the social and the technical.

CDAA follows from the political engagement of the interested parties undertaken within the context of a dialogic process where all have access to information and are free and able to participate in the dialog and debate. CDAA recognizes that the accounting systems, accountability systems and responsibility networks are socially constructed, therefore, are not immutable and can be changed. Accountability relationships arise from asymmetric power relationships. These systems are a means for constraining power and are meaningless without the ability to impose consequences in light of the account provider's behavior. Without normative direction, accountability is a vacuous concept having the propensity for both good and evil. There is an inverse relationship between trust and accountability, and paradoxically, accountability can facilitate trust over time. Accountability is always a means to higher-level objectives such as responsibility, trustworthiness, autonomy, pluralism, democracy and/or justice and not end in and of itself.

Critical dialogic accountability focuses on advancing economic, social and environmental justice. There is a presumption of an ever-changing social context that recognizes social reality as a reflection of actions, attitudes and values that take place within a social, political and historical context. It critiques capitalism as the dominant socio-political and economic system. Power is explicit as the interested (political) nature of social relationships. The application of critical dialogic accountability is emerging under the rubric of social and environmental sustainability. The emerging research is broadening out and opening up, including both qualitative and quantitative methods and methodologies, and representing a range of ontological and epistemological positions. The work is grounded in the social sciences including sociology, philosophy, political science, psychology, history, political economy and linguistics.

Power and asymmetrical power relationships are central and assumed to be ever present. Fundamental differences among various interested groups are irresolvable, but this does not prevent these groups from forming temporary coalitions around specific issues. Power, by its nature, is inclined toward abuse. Legitimate power cannot be unrestricted power. Effective accountability systems based on legitimately developed evaluation criteria are a means of constraining power. Critical dialogic accountability enables account holders to oversee power by placing limits on its use, preventing the abuse of power. Critical dialogic accountability ascribes responsibility to power and recognizes the requirement for institutions that facilitate imposing consequences that follow from the implementation of the accountability system. Also, power and asymmetric power relationships are not necessarily negative, and appropriately designed accountability systems can facilitate the positive possibilities as well as legitimate asymmetric power relationships.

It is time to move beyond our current fixation on disclosure and accounting-based accountability and move toward accountability-based accounting and reporting systems that are better tailored to meet the needs of the various interested constituencies. Critical dialogic accountability can facilitate the requisite reframing of our conceptualization of accounting and accountability. Critical dialogic accountability systems are defensive in that they can prevent the abuse of power. They are emancipatory in that they are predicated on listening to a plurality of voices. They are technical in that they can facilitate the capacity to make wise substantive decisions, and they can be strategic in fostering public trust.

4 Summary

My purpose in this concluding chapter, as with the editing in this volume, is to stimulate further dialog and debate regarding CSR, sustainability, ethics and governance. In undertaking research that matters, the research presented herein has provided descriptions of various segments of the field (where are we going?). Given the values associated with corporate social responsibility and sustainability, the trajectory in terms of its anticipated implications and outcomes has been considered (is it desirable?). The political dimensions and responsibilities also become evident (who wins; who loses?) as one contemplates what actions are desirable and realistic (what should be done?). The objective of the research is to explain the realities created by social actors and to better understand the meanings given to those realities (enlightenment). Based on this understanding, we, as a research community, attempt to clarify and deliberate about problems, possibilities and risks and analyze and interpret the status of values and interests (empowerment). This dialog and debate should provide a basis for social commentary and plans for social action (emancipation). As stated above, this program should be undertaken in the spirit of agonistic indeterminacy with full knowledge that we cannot find the ultimate answers to these questions or even agree to a single version of what the questions are. This chapter has not been titled "conclusions" in that the purpose for presenting this volume is to encourage and facilitate ongoing dialog and debate, research, and the dissemination of knowledge concerning CSR, sustainability, ethics and governance as we attempt to mobilize accounting and accountability scholarship so as to enable a more sustainable and just society.

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