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Bridging the understanding of sustainability accounting and organizational change

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Bridging the understanding of sustainability accounting and organizational change

Abstract

The role of sustainability accounting in promoting organizational change towards more sustainable practices is a relevant area of research for both accounting and organization studies. Despite the interdisciplinary nature of this topic, while accounting research was imagining and exploring the transformative potential of social and environmental accounting practices since the inception of this activity, scholars in organization studies have recently developed a more general interest in this matter. This paper aims to review how the association between SAR and sustainable organizational change has been examined in both disciplines to elaborate on some potential *bridges* to foster the creation of an interdisciplinary research field around this association, where a fertile conversation could develop. The mapping of this literature prompts us to propose five bridges around: how accounting and reporting are conceived; the direction of causality between SAR and organizational change; the assemblage of explanatory factors; theoretical foundations; and research methods.

Keywords:

Sustainability accounting, sustainability reporting, organizational change, literature review.

Bridging the understanding of sustainability accounting and organizational change

1. Introduction

Sustainable development is a complex challenge for organizations that need to translate socio-ecological system problems into strategies and operational routines (Bebbington et al., 2020; Ergene et al., 2020; Folke et al., 2020). Organizations' accounting and reporting have been attributed a mediating role (Miller & O'Leary, 2007) to (re)connect sustainability with organizational behavior (Bebbington & Larrinaga, 2014; Gray, 2002). In this regard, the EU Sustainable Finance Strategy and the European Green Deal (European Commission, 2018, 2019) both highlight the potential of sustainability reporting for long-term sustainability and the appropriate management of environmental risks. The extent to which sustainability accounting and reporting (hereafter, SAR) generates change tackles two interrelated issues, each of which is a core theme within the accounting (i.e., sustainability accounting/reporting) and the organization studies (i.e., organizational change) disciplines. We contend that understanding the mechanisms and outcomes of the interplay between sustainability accounting/reporting and real sustainability change in organizations requires an interdisciplinary perspective combining the insights of accounting and organization studies that, in the end, are close disciplines[i] *within* the realm of the social sciences.

On the one hand, the change of organizational practices towards more sustainable practices is an established research topic in organization studies (see, for instance, the special issue on "The role of corporations in sustainable transitions" in Organization & Environment, Delmas & Maxwell, 2019). On the other hand, there is a long tradition of research on SAR in accounting (Bebbington et al., 2021), with a subset of it interested in the interplay between SAR and organizational change. Social and environmental accounting (hereafter, SEA) researchers, particularly those orbiting around the Centre for Social & Environmental Accounting Research (hereafter, CSEAR), have drawn on the seminal work of Gray et al. (1995) and contributed to the development of the so-called social accounting project. This project aims to explore the capacity of SAR to stimulate 'emancipatory' change (Gray, 2002; Georgakopoulos & Thomson, 2008) to promote "a more harmonious relationship between the human and natural worlds" (Hopwood, 2009, p. 434). The social accounting project relies on the thesis that SAR hold the potential to render organizations' social and environmental impacts visible, making organizations accountable (see Gray et al., 1996), thereby promoting real organizational change towards more sustainable practices. The connection of central interests existing in two related disciplines provides an opportunity to reflect on the need for more interdisciplinary research across the social sciences to advance our understating of the interplay between accounting and organizing.

Lawrence (2004) notes that "interdisciplinary contributions can be interpreted as the bringing together of disciplines which retain their own concepts and methods that are applied to a mutually agreed subject" (p. 488). Interdisciplinarity seeks to overcome traditional disciplinary and sectoral boundaries and highlights the necessity to build "bridges" between scientific disciplines as a precondition for a greater connection between science and society. Indeed, the need for continuous exchange and active collaboration between disciplines is a requisite for effectively addressing the compelling and complex sustainability challenges that society is increasingly facing (von Wehrden et al., 2019). Moreover, according to Casillas et al. (2009), knowledge production results from the combination of prior and new knowledge. If knowledge is compartmentalized into isolated boxes, researchers can fail to build upon significant previous insights to extend and improve existing knowledge.

This paper maintains that interdisciplinary research can advance knowledge on the role of SAR in sustainable organizational change to substantiate the social accounting thesis. For this reason, this study aims to review how the association between SAR and organizational change has been examined in the organization studies and accounting literatures and elaborate on some potential 'bridges' to create an interdisciplinary research field around this association, where a fertile conversation between both disciplines could develop. To achieve this purpose, the paper provides a state of the art on the association between SAR and organizational change by performing a reflexive review (Rousseau et al., 2008) of the literature published in selected (i) accounting, as well as (ii) organization studies and management journals. In so doing, this paper seeks to problematize the current artificial disconnection between studies on this topic carried out in both disciplines to stimulate the development of an interdisciplinary research field by synthesizing current knowledge and offering suggestions for further research (Aguinis et al., 2020; Breslin & Gatrell, 2020). The mapping of the literature in each discipline allowed us to identify bridges that could foster the exchange of ideas in this embryonic interdisciplinary research field. Notably, we found that interdisciplinary conversations could emerge around: (i) the notions of accounting and reporting; (ii) the direction of causality between SAR and organizational change; (iii) the assemblage of factors explaining this connection; (iv) the theoretical foundations informing the studies; and (v) the research methods applied.

The paper makes a threefold contribution. First, the paper highlights the need for breaking through the boundaries between disciplines to (re)connect and advance knowledge produced within social sciences. Although several authors call for a greater connection *between* social sciences (e.g., accounting) and natural sciences (e.g., sustainability science) in a sustainability context (see, for instance, Bebbington & Larrinaga, 2014; Finau, 2020), our study reveals the perhaps more urgent need to address the apparent difficulty of researchers to build on the insights generated in other disciplines *within* the social sciences. Second, the analysis of the organization studies and accounting literatures allowed us to identify several spaces that could be bridged to foster generative conversations between both disciplines on the potential of accounting to produce real sustainability change, thereby contributing to the promotion of an interdisciplinary research field (Lawrence, 2004). Finally, our study offers a valuable 'map' that provides a state of current knowledge on the interaction between SAR and organizational change published in selected accounting and organization studies and management journals. This mapping exercise, along with the identification of bridges, could help doctoral students, emerging scholars, and more experienced researchers to devise research projects that further our understanding of the interplay between SAR and sustainable organizational change (Bebbington & Fraser, 2014).

The rest of the paper is structured as follows. Section two explains the research design that we used to review the literature. The selected studies form the basis to describe each discipline's state of the art in section three. Section four discusses the bridges that can be built between accounting and organization studies to cross over disciplinary boundaries and promote a more interdisciplinary approach to the research of the connection between SAR and organizational change. Finally, section 5 provides some concluding comments and takeaways.

2. Research design

To perform our literature review, we followed the 6-step process suggested by Aguinis et al. (2020). The first three steps deal with the procedure to identify the relevant articles for the purpose of this study. First, we defined the scope of the review: the state of knowledge on the role of SAR in facilitating sustainable organizational change. Second, following the study's aims, we delimited the target journals for the review, which included selected journals within accounting and organization studies. Journals considered are those listed in the Academic Journal Guide (Chartered Association of Business Schools, 2018) under the accounting, organization studies, and ethics-CSR-management categories, and to which such Guide attributes at least two stars.

Third, we used the combination of four sets of keywords to obtain an initial set of relevant articles in the selected journals through an article search in the Scopus database. The two first sets of keywords allowed us to recognize studies covering the change (change, dynamic*, transformat*, institutionalization, emerge*) and organizational (organization*, organisation*, business) elements of organizational change. Two additional sets of keywords allowed us to detect articles addressing the accounting/reporting (account*, information, disclos*, report*) and sustainability (social, environmental, non-financial, sustainability, CSR, corporate social responsibility) elements of SAR. Although Scopus contains other types of documents (e.g., book chapters, conference proceedings), we restricted our search to research papers (Archambault et al., 2009). The searching process yielded an initial pool of 465 accounting articles and 691 papers in organization studies and ethics-CSR-management as of November 2020.

Two of the authors carefully read the title and abstract of the initial set of articles to exclude those articles that, complying with the search strategy depicted in the previous paragraph, are not addressing the role of SAR in driving organizational change. Where the title and/or abstract were not clear enough to decide, we also skim read the whole article. The authors met periodically to comment and discuss the doubts and concerns arising throughout the analysis to guarantee the consistency of the filtering process. For instance, during this discussion, we opted to exclude papers studying changes in accounting practices. Although accounting shifts to account for sustainability issues could be conceived as a form of organizational change, we excluded those papers that do not explore whether this change has further implications for organizational behavior (see, for instance, Chelli et al., 2014; Ferguson et al., 2015; Soobaroyen & Mahadeo, 2016), and arguably are not producing any kind of *real* sustainable change (Hahn et al., 2020). We also removed articles analyzing the relationship between SAR and firms' CSR performance. The validity of proxies usually applied to measure CSR performance has been questioned (Chatterji, Durand, Levine, & Touboul, 2016), especially as many of them are constructed based on the firms' reported information (Bouten et al., 2018). After applying the filtering process, the pertinent literature includes 46 accounting articles and seven papers in organizational and management studies (Table 1 depicts this filtering process). Two reasons explain the higher exclusion rate of articles in organization and management studies compared to accounting. First, a focal interest in SAR is inherent to sustainability research in accounting, while the interest in SAR in organization and management studies has been more incidental and/or recent. Second, the literature in organization and management studies is vaster compared to accounting, increasing the likelihood of introducing noise in the initial set of papers through combinations of keywords that led to including initially unrelated articles that were subsequently identified and removed from the review.

<< INSERT TABLE 1 HERE>>

The remaining three steps of the literature review (Aguinis et al., 2020) focus on the analysis of the final 53 articles. In the fourth step, the selected papers were broadly categorized to obtain a preliminary overview of the state of the literature. In addition to recording the journal and discipline, we classified each article as empirical or conceptual.

The fifth step consisted in creating a taxonomy to analyze the articles. Initially, two of the authors performed a reading of the articles to identify categories of analysis through an inductive approach, paying particular attention to the tensions and conflicts present in the literature (Shepherd & Sutcliffe, 2011). The categories that emerged from this initial reading of the papers are: their objective; theoretical framework; research method; type of SAR practices studied; conclusion on the link between SAR and organizational change; and the explanation for that conclusion. Appendices I and II list and provide an analysis (according to the categories analyzed) of the articles reviewed.

Finally, we re-read each article closely, analyzing each paper's specific information according to the categories previously identified. We periodically discussed our readings and analyses to guarantee reliability. This iterative analysis (Aguinis et al., 2020), in the interface between the published academic work and our own reflections as researchers, allowed us to assemble and synthesize the state of current knowledge on the role of SAR in driving sustainable organizational change in the accounting and organization studies literatures (Cronin & George, 2020). Based on the categories analyzed in the articles published in each discipline, we identified areas that could potentially bridge accounting and organization studies to develop an interdisciplinary research field focusing on the interplay between SAR and sustainable organizational change. We call those areas of interaction *bridges*. Identifying and articulating those bridges involved a constant return to the studies to substantiate their congruence with the literature and their potential interest for both disciplines.

3. Mapping the literature on sustainability accounting and reporting and organizational change

The literature on SAR and organizational change is characterized in this section through an initial descriptive bibliometric analysis and an outline of the state of the art, showing the most significant patterns and trends in both disciplines. First, we analyze the evolution of the number of articles and the journals that have paid attention to this research topic. Figure 1 plots the chronological evolution of this topic in terms of the number of articles published in accounting and organization studies journals.

<< INSERT FIGURE 1 HERE>>

As the figure shows, accounting research has been exploring this topic since the early 2000s, as a response to Gray et al.'s (1995) call for studying the role of accountants and accounting in enabling organizational change towards sustainable practices. Drawing on this seminal piece, a consistent stream of research has emerged and developed during the last two decades, peaking in 2018 and 2019[ii]. The association between SAR and sustainable organizational change has received a different level of attention in the disciplines of accounting and organization studies. Accounting scholars have been more interested in analyzing the transformative potential of SAR; by contrast, only one paper per year, if any, was published in the organization studies journals, with the first being published in 2004.

Regarding the research outlet (see Table 2), papers tend to concentrate in one journal in each discipline. In accounting, *Accounting, Auditing & Accountability Journal* has published nearly 50% of the articles, followed by *Critical Perspectives on Accounting*; *Accounting Organizations and Society*; *Sustainability Accounting Management, & Policy Journal* and *Journal of Accounting & Organizational Change*. Within the organization studies and management literatures, three out of the seven papers appear in the *Journal of Business Ethics*, while the remaining outlets in the list have published only one article. The journals concentrating the highest proportion of papers in both disciplines are characterized by their interdisciplinary approach.

<< INSERT TABLE 2 HERE>>

Building on our characterization of the articles, we now provide a state of the art, showing the most significant patterns and trends in both disciplines (summarized in table 3; for a complete analysis of the articles, see appendices I and II).

<< INSERT TABLE 3 HERE>>

3.1. Accounting research

As mentioned above, a stream of accounting scholarship has investigated the role of SAR in organizational change following the approach initiated by Gray et al. (1995). Drawing on Laughlin's (1991) organizational change models, Gray and his colleagues explored the adjustment of organizations to sustainability challenges and concluded that the changes triggered by accounting shifts were insignificant and that, conversely, environmental reporting was being used to negotiate a constrained notion of the environment. During the last two decades, their mode of interrogating the connection between sustainability accounting and sustainable organizational change has inspired a significant number of SEA scholars to investigate whether and how SAR can stimulate change toward more sustainable corporate practices.

An analysis of the references listed in the papers shows that the accounting papers analyzed are imbricated in a consistent network, providing support to the consistency and adequacy of the article search strategy. The articles more often cited in the accounting set are Larrinaga and Bebbington (2001) and Gray et al. (1995), two studies that integrate the network. Overall, 29 out of the 46 accounting papers have been cited by other studies in this group, with uncited ones generally published more recently. This web of references suggests that SEA scholars draw on the work of their peers to advance the understanding of the link between SAR and organizational change. This cross-fertilization between studies seems stronger among CSEAR scholars, probably reflecting the influence of the social accounting project (Gray, 2002).

Accounting researchers have analyzed a broad range of SAR practices. On the one hand, a substantial number of studies have explored the potential for change of accounting models used as external mechanisms to communicate sustainability information to stakeholders. Due to the constant evolution of external SAR during the last two decades (Larrinaga & Bebbington, 2021), accounting researchers have investigated a diverse set of practices such as social and environmental reports, sustainability or CSR reports, TBL reports, or integrated reports (see, for instance, Adams & McNicholas, 2007; Higgins et al., 2019; Narayanan & Adams, 2017; Narayanan & Boyce, 2019; Vinnari & Laine, 2013). Some studies have also explored the guiding role of the International Integrated Reporting Council (hereafter, IIRC) Framework in producing integrated reports (Brown & Dillard, 2014). On the other hand, accounting researchers have also considered the use of management accounting instruments, in the understanding that the incorporation of sustainability aspects in their construction to inform decision-making within organizations would make visible the social and environmental aspects of their activities and prompt sustainability change. For instance, several studies have explored the role of environmental management accounting, full cost accounting, or sustainability assessment models as drivers of organizational change (e.g., Albelda-Pérez et al., 2007; Arjaliès & Mundy, 2013; Contrafatto & Burns, 2013; Fraser, 2012; Gunarathne & Lee, 2015; Larrinaga & Bebbington, 2001; Passetti et al., 2018).

Within the accounting literature reviewed, the theorization of the connection between SAR and organizational change motivates several studies that focus on the conditions that might be required to unfold the potential of SAR to initiate organizational change (Busco & Scapens, 2011; Dillard et al., 2004; Tilt, 2006) and on the critique of the thesis that SAR has the potential to produce any substantive change (Spence, 2009). In the first group, most studies build on Laughlin's (1991) model of organizational change, as applied by Gray et al. (1995) to this topic. For example, Tilt (2006) focuses on corporate reporting practices, suggesting that they may vary depending on the stage the organization is in Gray et al.'s (1995) change process. In a similar vein, different studies focus on how institutional entrepreneurs (Arroyo, 2012) and organizational culture (Busco & Scapens, 2011) are implicated in the social construction of new management accounting practices. Further theories mobilized in this literature include Lewin's field theory (Adams & McNicholas, 2007) and Simons' levers of control (Arjaliès & Mundy, 2013). In contrast, Spence (2009) elaborates on the reasons why it is unrealistic to expect emancipatory changes from SAR. In a middle ground between the exploration of conditions and critique, Dillard et al. (2004) draw on the Weberian axes of tension (representation, rationalization, power) and Giddens' structuration theory to theorize how incremental or radical changes may take place at (and interact between) the different institutional levels.

Following the lead of Gray et al. (1995), a substantial part of the accounting literature consists of empirical studies that, except for Shimeld et al. (2017), mobilize a qualitative research strategy (see Appendix 1). Among them, and consistently with the emancipatory ethos of the social accounting project within the SEA literature (Gray, 2002), several papers follow an action research approach, as they argue that this method enables researchers not only to observe but also to contribute to the development of the potential changes that SAR can drive (Adams & McNicholas, 2007; Mitchell et al., 2012). However, most studies draw on case studies (Contrafatto & Burns, 2013; Le Breton & Aggeri, 2018; Leong & Hazelton, 2019; Li & Belal, 2018) or qualitative interviewing (Albelda-Pérez et al., 2007; Rodríguez-Gutiérrez et al., 2019; Stubbs & Higgins, 2014) as their empirical methods. Methods where the researcher has a less interventionist role, such as questionnaires (Arjaliès & Mundy, 2013), discourse analysis (Tregidga et al., 2014), or thematic content analysis (Maroun, 2018), are also applied.

However, what characterizes the accounting literature reviewed is its inconclusiveness regarding the question of whether SAR practices elicit sustainable organizational change, producing a tension in this literature that straddles theoretical and methodological approaches. We can broadly classify this literature on the grounds of their findings: SAR can initiate change, at least to a limited extent, and SAR can have negative consequences in terms of sustainability change (see Appendix 1).

SAR can initiate change, albeit of a limited nature

Some studies conclude that SAR is likely to initiate change. Except for Larrinaga and Bebbington (2001) and Ferdous et al. (2019), articles focusing on sustainability management accounting in their different forms (i.e., environmental management accounting, full cost accounting, or sustainability assessment models) provide nuances above how those practices drive sustainable organizational change (Albelda-Pérez et al., 2007; Arjaliès & Mundy, 2013; Contrafatto & Burns, 2013; Fraser, 2012; Gunarathne & Lee, 2015; Narayanan & Boyce, 2019; Passetti et al., 2018). The findings in most of those studies suggest that SAR practices informing internal decision-making have the potential to foster organizational change. This finding might be explained because the incorporation of SAR in internal decision making could be indicative of an authentic organizational commitment, with a concomitant reflection in core beliefs and values that are inscribed in the organization (i.e., their *DNA*), while changing these schemes through external SAR (i.e., sustainability reporting) has generally proved to be difficult (Larrinaga & Bebbington, 2001; Maroun, 2018; Stubbs & Higgins, 2014). However, different studies have argued that sustainability reporting could also drive sustainable organizational change when it is mandatorily required (Leong & Hazelton, 2019), or when it is associated with integrated reporting (Cerbone & Maroun, 2020; Le Roux & Pretorius, 2019; McNally & Maroun, 2018), as integrated thinking aims to broaden the value perspective of organizations to align value creation with broader sustainability concerns.

However, most empirical studies reporting some degree of change conclude that SAR contributes to generating limited but not substantive change (Adams & McNicholas, 2007; Higgins et al., 2019; Narayanan & Adams, 2017; Narayanan & Boyce, 2019; Vinnari & Laine, 2013). This insight is an important attribute of this literature, as the research question evolves from whether SAR is associated with sustainable organizational change to what kind of change is produced. This evolution is facilitated by Gray et al. (1995), who in turn draw on the institutional perspectives about organizational change developed by Greenwood and Hinings (1988) and, particularly, Laughlin (1991). Laughlin (1991), a study published in *Organization Studies,* is cited by 19 accounting papers, 12 of which mobilize his model of organizational change to inform their investigations theoretically (see Appendix I). Laughlin's (1991) proposals have mainly travelled to the accounting field in two ways. Accounting studies draw on this model to explain how organizations resist change unless there is a need to adapt to changes in their external context (what Laughlin calls 'disturbance', 'kick', or 'jolt'). Laughlin's insights also allow accounting researchers to distinguish between four models of organizational change (rebuttal, reorientation, colonization, and evolution) that can result in two types of organizational changes: morphostatic (first-order) change, whereby adjustments are limited to some structures and practices, and morphogenetic (second-order) change, whereby organizational changes are more profound, affecting notably interpretative schemes, i.e., a set of core beliefs and values that are imprinted in the organization and that provide the possibility of a shared interpretation (Bouten & Hoozée, 2013). Alternative frameworks, such as organizational learning theory (Mitchel et al., 2012), differentiate between two levels of change, evolutionary/first-order/incremental/evolutionary/single-loop change and radical/second-order/transformational/double-loop change, resonate with Laughlin (1991).

The distinction between different organizational structures and orders of change allow various studies to observe that SAR can change organizations' design archetypes (i.e., the structures and practices that provide coherence to organizations), but not their interpretative schemes (i.e., the *DNA* or the core beliefs and values that are imprinted in the organization) (see Larrinaga & Bebbington, 2001; Maroun, 2018; Stubbs & Higgins, 2014). Indeed, SAR can be conceived as an emergent design archetype, a set of new practices embodying the values and beliefs of alternative interpretative schemes (Narayanan & Adams, 2017; Rodríguez-Gutiérrez et al., 2019) and, consequently, its implementation generates some change. For example, Gunarathne and Lee (2015) report that changes in environmental management accounting promote environmental integration, thereby fostering further developments in environmental management accounting practices. However, this theoretical framework allows interpreting this finding as limited change that can only produce a generalized change when aligned with changes in interpretative schemes allowing a different representation and construction of the organization. Indeed, several studies with this approach have questioned the potential of integrated reporting to drive substantive change (Rodríguez-Gutiérrez et al., 2019; Stubbs & Higgins, 2014).

A different perspective about the interplay between SAR and the scope of organizational change is provided by Mitchell et al. (2012) and Contrafatto and Burns (2013). Mitchell et al. (2012) maintain that "there is not necessarily any clear distinction between the concept of incremental reformist change and radical transformational change; these are concepts along a continuum" (p. 1062). Mitchell et al. (2012) argue that SAR generates "small wins" that are part of a broader path towards substantial organizational change. As Contrafatto and Burns (2013) put it, this is a *cumulative process*. Similarly, Bouten and Hoozée (2013) find that the interacting effect of changes in environmental reporting and environmental management accounting acts as a catalyst for organizational change over time.

SAR can inhibit sustainable organizational change

As previously explained, the accounting literature is inconclusive regarding the question of whether SAR can produce sustainability change. In this regard, a substantial part of the reviewed accounting literature questions the potential of SAR to drive change. With a more critical stance, this literature revolves around the argument that SAR is prone to the capture by dominant actors and perspectives in organizations to defend and reinforce their hegemonic position (Brown & Dillard, 2014; Tregidga et al., 2014), therefore 'diluting' the SAR potential to stimulate emancipatory change (Dey, 2007) and attributing to SAR practices latent negative consequences. SAR practices have a 'regressive role' because they allow corporations to 'close' the sustainability debate to keep control over it rather than allowing an open debate with civil society and being exposed to the display of corporate contradictions (Spence, 2009; Tregidga et al., 2014). For example, in his case study, Dey (2007) observed how the management of a social organization used social reporting to support its transformation into a commercial organization, leaving behind its foundational social and moral interpretative schemes. Likewise, Brown and Dillard (2014) elucidate how the alignment of integrated reporting with the business case is used to support the status quo.

Critical SEA studies have drawn on Gramsci and Laclau and Mouffe's articulations of hegemony to theorize the incapacity of SAR to drive sustainable organizational change (e.g., Spence, 2009; Tregidga et al., 2014). Likewise, the notion of 'representation', as the perception that firms offer of themselves through their sustainability reports (Laine, 2009), has been problematized by Tregidga et al. (2014) to conclude that those reports allow firms to provide stakeholders with an impression of change, while they are not actually changing their behavior.

Those critical studies theorize that real sustainable (emancipatory) organizational changes crucially depend on alternative, more participatory, and (poly)dialogic forms of SAR, attributes that are extraneous to current forms of SAR (Brown & Dillard, 2014; Spence, 2009).

Despite the inconclusiveness of the accounting literature, a common theme found in this review is that the extent to which SAR drives or impedes organizational change, and the positive or negative direction of such change, is contextual, with the precise consideration of different factors characterizing the literature, as described above. Accounting studies have identified internal (e.g., the role of managers, knowledge, power, corporate culture) and external (e.g., governments, financial rewards, institutional context) factors that operate as impediments to or forces of change (Adams & McNicholas, 2007; Cerbone & Maroun, 2020; Contrafatto, 2014; Egan & Tweddie, 2018; Gunarathne & Lee, 2015; Li & Belal, 2018; Mitchel et al., 2012; O'Dwyer, 2005). In this regard, some authors resort to the concept of 'assemblages', developed by Duncan and Thomson (1998), to refer to the interaction of different factors that mediate between SAR and organizational change (Bouten & Hoozée, 2013; Dey, 2007; Fraser, 2012; Larrinaga & Bebbington, 2001; Li & Belal, 2018). This insight aligns with institutional perspectives that call for investigating the factors characterizing the different levels at which accounting can generate change (Ball & Craig, 2010; Contrafatto, 2014; Dillard et al., 2004).

3.2. Organization studies

In contrast to the growing interest of organization and management studies in sustainable organizational change (see, for instance, Delmas & Maxwell, 2019; Johannsdottir et al., 2015; Stoughton & Ludema, 2012; Wolf et al., 2011), the analysis of its connection to SAR is underexplored. Given the limited number of studies (only seven papers were identified), their analysis offers little room to characterize common trends to map the state of this stream of literature. The lack of a consistent body of literature is evidenced by the analysis of references, as there are no common patterns of citations: this analysis did not reveal the existence of any cross-citation between the seven papers or the citation of any other article more than twice.

In terms of the focus on different SAR practices, it is interesting to note that those studies are not only concerned with inspecting SAR as practiced by corporations (Argento et al., 2019; Doorey, 2011), but some of them focus on the role that reporting standards play (Behman & MacLean, 2011; Sethi & Schepers, 2014; Vigneau et al., 2015).

Regarding the theorization of the interplay between SAR and sustainability change, these studies draw on neo-institutional perspectives (Argento et al., 2019; Vigneau et al., 2015). Aras and Crowther (2009) rely on SEA research (e.g., Gray, 1992; Gray & Milne, 2002) to devise a model outlining how accounting could incentivize sustainability practices at the micro-level of organizations, suggesting, for example, that efficiency and cost reduction strategies could limit the potential of sustainability accounting. Other studies have constructed their own frameworks to theorize the capacity of standards to generate change (Behnam & MacLean, 2011; Sethi & Schepers, 2014).

The other six out of seven articles mobilize qualitative research strategies, such as case studies (Argento et al. 2019; Doorey, 2011; Sethi & Schepers, 2014; Vigneau et al., 2015) and semi-structured interviews (Blanco et al., 2017). As in accounting, the literature in organization and management studies is inconclusive regarding the potential of SAR to drive change, something that is again intertwined with theoretical and methodological choices. Therefore, while empirical papers focusing on organizations conclude that these practices can lead to changes in organizational behavior, those studies focusing on reporting standards tend to have a conflicting conclusion. In the first group, Blanco et al. (2017) find in their study of Carbon Disclosure Project respondents that reporting GHG emissions improves communication with stakeholders, helps managers understand the corporate impacts and risks, and enhances companies' efficiency and economic, environmental, and social performance. Blanco et al. (2017) argue that some of these benefits are not directly driven by disclosing such information but rather by the need for measuring emissions. These conclusions are congruent with those of the study conducted by Doorey (2011), who concludes that the link between SAR and organizational changes is reflexive because certain organizational behavior changes occur before reporting starts. This author studied the cases of Nike and Levi's, observing how the behavior of these firms changed before deciding to disclose. Both companies adjusted their policies on their suppliers due to the external social pressure in the 1990s, and they initiated the reporting process once the management felt that it was safe to communicate their practices. By contrast, Argento et al. (2019) found that the CSR manager in their case study acted as an institutional entrepreneur in the implementation of integrated reporting, leading to a revolutionary (transformative) change in the organization's rationality.

The second group of articles, those studying reporting standards, tends to have a more critical perspective as they all raise concerns about the capacity of reporting standards to motivate substantive change. Behnam and MacLean (2011) study the GRI, the most widespread sustainability reporting standard (KPMG, 2020), arguing that the lack of clarity and enforcement of its rules makes this standard likely to be symbolically adopted by firms and decoupled from their actual practices. Vigneau et al. (2015) identify a different set of unexpected consequences stemming from the focus on sustainability reporting and the GRI. They studied the use of this reporting standard by a North American firm to produce its sustainability reports and found that GRI became the de-facto standard to evaluate CSR performance internally. Consequently, the firm became more interested in improving its reporting than its strategy, and its CSR practices turned out to be more retrospective than proactive. Focusing on a different standard, the Global Compact (which requires signatory organizations to produce a communication on progress), Sethi and Schepers (2014) find that this initiative failed to consider the feedback gathered from external constituencies, such as NGOs and other civil organizations, to visualize the inadequacy of organizational practices. As suggested by some critical SEA studies (e.g., Brown & Dillard, 2014; Spence, 2009), this paper calls for opening the debate to these stakeholders to generate changes in organizational behavior.

To sum up, the literature review in accounting and organization studies suggests the need to advance research on the potential of SAR to generate sustainable organizational change: previous research is inconclusive, and SAR is likely to gain in relevance, as elicited by the research on reporting standards. However, this review shows that interdisciplinary conversations in this area are, to say the best, disappointing. Research seems to develop in isolation, hindering the possibility to build upon previous insight to extend and improve existing knowledge about how to effect progressive and real sustainable organizational change.

4. Buildings bridges between accounting and organization studies research

The previous section outlined a state of current knowledge on the potential of SAR to generate sustainability changes in organizations, as investigated in accounting and organization studies. The observation that research has developed in both areas in isolation prompted us to reflect on the categories analyzed (see table 3) to further inquire into the differences and gaps that could be filled with cross-fertilization between both disciplines, allowing the emergence of an interdisciplinary research field. In this vein, we identified a set of five bridges that we propose could stimulate the conversations between accounting and organization studies. In what follows, we elaborate on those five bridges, as well as their imbrications and areas of further research. Table 4 displays these bridges as well as some tentative research questions that emerge from the following discussion.

<< INSERT TABLE 4 HERE>>

Bridge 1: The notions of accounting and reporting.

Sustainability reporting has emerged in the last two decades as a conspicuous corporate practice (Larrinaga & Bebbington, 2021), focusing the attention of organization studies (see Hahn et al., 2020). However, the palette of SAR practices considered in the accounting literature is wider, probably reflecting the higher number of studies and the centrality of SAR practices in this discipline. SEA scholarship explores not only the role of external but also of internal forms of SAR. This literature illustrates the potential of management accounting tools (such as full-cost accounting, sustainability assessment models, or environmental management accounting), which implementation seeks to integrate the consideration of social and environmental aspects in organizational decision-making processes. Several accounting studies have reported that those practices play a pivotal role in initiating and pushing substantive changes within organizations (Albelda-Pérez et al., 2007; Arjaliès & Mundy, 2013; Contrafatto & Burns, 2013; Fraser, 2012; Gunarathne & Lee, 2015; Narayanan & Boyce, 2019; Passetti et al., 2018), while this literature is less conclusive about the potential of sustainability reporting. Therefore, further research in both forms of SAR and the influence of their potential interactions and synergies is advisable. For instance, Blanco et al. (2017) explain that SAR may produce internal benefits stemming from the measurement and assessment of sustainability impacts required to disclose sustainability information.

The organization studies literature, on its side, has addressed the influence of reporting standards, rather than reporting practices themselves, on the link between SAR and organizational change (Behman & MacLean, 2011; Sethi & Schepers, 2014; Vigneau et al., 2015). With some exceptions (Brown & Dillard, 2014), SEA academics have been more concerned with studying SAR practices and reporting standards independently. Given that Vigneau et al. (2015) found that in some cases reporting standards are used as management rather than disclosing instruments, the study of the interplay between reporting standards and external and internal SAR could enrich our understanding of the nuances of the potential of sustainability accounting to generate sustainable organizational change. These investigations are particularly important as the regulation of sustainability reporting increases in Europe and other constituencies (Larrinaga & Senn, 2021).

Bridge 2: The reflexive and progressive relationship between SAR and sustainable organizational change.

The analysis of the conclusion of the accounting papers, probably influenced by the social accounting thesis, shows that most articles assume that SAR could instill more sustainable organizational practices. However, setting aside the accounting critique to this thesis (Spence, 2009), a reading of some organization studies suggests that the direction of causality could be the opposite, as companies may begin to produce and communicate sustainability information motivated by prior sustainable organizational changes (Doorey, 2011). This insight could be seen as indicative of a *chicken and egg situation* or, more likely, of the limitations of treating SAR and organizational change as separate and sequential events. Instead, research should consider them interrelated events that co-evolve over time and space through a reflexive relationship. As some accounting papers have suggested (Arroyo, 2012; Contraffatto, 2014; Bouten & Hoozée, 2013; Busco & Scapens, 2011), SAR and organizational change may interact and reinforce each other. Therefore, further research exploring whether and how SAR and sustainable organizational change are connected will need to consider the interaction and co-evolution of both phenomena.

To explore this reflexive and interactive relationship, it is worthy of considering that change usually happens through a gradual process, in which small changes could build up to produce changes of a greater magnitude (Mitchell et al., 2012). Researchers need to escape the dichotomy between change or inertia to approach the study of SAR and organizational change as a cumulative and progressive course. The models of change mobilized by accounting studies (e.g., Laughlin, 1991) and the metaphor of 'sedimentation' (Rodríguez-Gutiérrez et al., 2019) could help make sense of this process, suggesting that second-order change may result from the accumulation of first-order changes over time. Noting that accounting scholars have imported those theories, organization scholars have an important role in sharpening and sophisticating those explanations.

Bridge 3: The assemblage of factors.

Accounting studies have emphasized the relevance of studying the 'assemblage' of both internal and external factors characterizing the context of organizations to explain whether change happens as a consequence of SAR (Bouten & Hoozée, 2013; Contrafatto, 2014; Dey, 2007; Fraser, 2012; Larrinaga & Bebbington, 2001). With some exceptions (e.g., Argento et al., 2019; Doorey, 2011), organization studies have paid less attention to the broad range of intertwining endogenous and exogenous factors that, according to the SEA studies, jointly enable or constrain SAR to elicit sustainable organizational change. This notion of an assemblage of factors offers an insightful perspective enabling a deeper understanding of the conditions where SAR practices can develop their potential. Additionally, as suggested above, SEA scholars will benefit from considering the existence and application of reporting standards as one of the key factors of the assemblage.

The notion of 'assemblage' could be particularly insightful to study the extent to which the reflexive relationship suggested in the second bridge unfolds. The mutually reinforcing interaction of SAR and organizational change might function differently depending on the context of each organization, which is determined by the interaction of internal factors with external relevant dimensions (cultural, economic, political, social) that enable or constrain processes of organizational transformation (e.g., Bouten & Hoozée, 2013; Busco & Scapens, 2011). Furthermore, the conditions that characterize the context of organizations may also evolve. This problematization of the role of context in terms of time and space resonates with premises of sustainability science (Bebbington & Larrinaga, 2014) that, in contrast to trends towards generalizability, advocate the need of understanding the specific confluence of aspects in particular settings in the emergence of complex sustainability problems.

Bridge 4: Theories informing the studies.

The analysis of the theoretical framing of the accounting literature shows that those studies have usually drawn on systems produced in organization studies, including institutional perspectives or Laughlin's (1991) model of change. Accounting academics have adjusted these approaches to framing their investigations of the connection between SAR and organizational change (e.g., Bouten & Hoozée, 2013; Contrafatto & Burns, 2013; Larrinaga & Bebbington, 2001; Narayanan & Adams, 2017; Stubbs & Higgins, 2014). By contrast, although some organization studies have acknowledged previous accounting articles (Aras & Crowther, 2009; Argento et al., 2019; Vigneau et al., 2015), they were not influenced by the ideas developed in accounting studies (see, for instance, the notions of 'institutional change' and 'appropriation' in Larrinaga & Bebbington, 2001; the model of change developed by Tilt, 2006; or the framework produced by Dillard et al., 2004). Some engagement, interrogation, or critique of those ideas by both disciplines could generate more nuanced explanations of how change can be enacted.

There is an apparent disconnection between accounting and organization studies concerning the cross-fertilization of ideas. For instance, despite its widespread applicability in accounting (O'Dwyer, 2021) and its publication in *Organization Studies,* none of the articles identified in organization studies used Laughlin's (1991) model of change and, in contrast, they drew on institutional perspectives or constructed their own frameworks. This disconnection calls for the contribution of organization studies, for example, concerning the abovementioned need for understanding change as a gradual process. O'Dwyer (2021) raises concerns about the 'static' use of Laughlin (1991) by SEA scholars despite its 'process-oriented' nature. He warns about the recursive approach of these academics when using Laughlin's model and highlights the need to extend and advance its theorization.

Bridge 5: Research methods.

Our mapping of the literature confirms that most studies on the connection between SAR and organizational change have a qualitative approach. Yet, while SEA studies have applied different qualitative methods, such as case studies, qualitative interviewing, or content analysis; organizational scholars have mainly used case studies. The widespread use of cross-sectional case studies and qualitative interviewing may partly explain O'Dwyer's (2021) concerns about the 'static' use of Laughlin (1991) by SEA scholars because such methodological approaches might be unsuited to capture the 'process-oriented' nature of Laughlin's framework.

The application of alternative methods could enable the generation of further insights. Some accounting studies have an action research approach (Adams & McNicholas, 2007; Mitchell et al., 2012). A research engagement has been proposed in the SEA literature (Adams & Larrinaga, 2019; Correa & Larrinaga, 2015; Gray, 2002), drawing on the observation that current corporate practices are unsustainable and on the social accounting thesis that accounting holds the potential to making (un)sustainability visible and promoting real organizational change towards more sustainable practices. Action research and engagement perspectives contend that researchers, as experts, can experiment and drive change in the field study to solve *real* problems (Reason & Bradbury, 2012), particularly so in the context of sustainability urgent and complex ‘wicked’ problems (Bebbington & Larrinaga, 2014). Moreover, this perspective suggests that our understanding may be enhanced, as knowledge is generated in the context of its application (Correa & Larrinaga, 2015; Gibbons et al., 1994). For example, action research is an insightful opportunity for “both the researchers and practitioners […] to gain knowledge through participation in the project” (Adams & McNicholas, 2007, p. 387). However, accounting scholars (Brown & Dillard, 2013; Brown & Tregidga, 2017) have also criticized this approach arguing that it has an insufficient consideration of power with the risk of researchers being captured by dominant business perspectives, rather than challenging them. This debate resonates with the critique of reporting standards found in organization studies (Behnam & MacLean, 2011; Sethi & Schepers, 2014), suggesting the opportunity for cross-fertilization between both disciplines.

5. Concluding remarks

This review presents a state of the art on the role of sustainability accounting and reporting (SAR) in sustainable organizational change by reference to the literature published in accounting and organization studies journals. With this review, we pursue to foster the creation of an interdisciplinary research field to advance our understanding of the association between SAR and organizational change. On the one hand, we observe that this connection has received more attention in accounting compared to organization studies. Additionally, we find that in accounting, and specifically in social and environmental accounting, the study of this topic has evolved around an identifiable academic community that emerged around the construction of a common research project – the ‘social accounting project’ – that crystalized more than twenty years ago. As shown by the analysis of references, this community of scholars revolves around the CSEAR, founded by Professor Gray. By contrast, research on the link between SAR and organizational change is more recent and diverse in organization studies. In this regard, it is important to note that the reduced number of papers in organization studies limited the potential identification of common patterns in this literature. This unsettled situation, characterized by the lack of procedural practices and shared references, is congruent with the early stage of such research question in organization studies.

On the other hand, the review reveals a significant level of disconnection between both sets of literatures as they seem to have developed as independent and somehow isolated arenas. Despite this disconnection, accounting academics have supported their studies on theoretical insights drawn from management and organization studies. Nevertheless, such an exchange of ideas seems asymmetrical since accounting research has a limited impact on organization studies (see Hahn et al., 2020). The lack of knowledge exportation from accounting to organization studies research can be partly explained because the former still draws on initial articulations in early accounting studies (notably Laughlin, 1991, introduced in SEA by Gray et al., 1995), following different courses than the later.

By pointing to the apparent disconnection of both research areas, this study adds to the debate of previous literature calling for greater cross-collaboration between scientific disciplines to tackle complex issues. Advocates of sustainability science (Bebbington & Larrinaga, 2014) highlight the need to focus on pressing sustainability challenges (such as climate change), which solution could benefit from its simultaneous exploration by different scientific disciplines, rather than on aspects defined based on the idiosyncrasies of a single discipline. In so doing, they emphasize the importance of (re)connecting scientific knowledge and fostering the collaboration between social and natural sciences. However, the lack of interaction between accounting and organizational research evidenced in this paper suggests the need to reconcile, first and foremost, the insights of disciplines *within* the social sciences to improve cross-collaboration in a broader interdisciplinary context (social sciences and natural sciences). Additionally, given the urgency and continued evolution of the challenges raised by unsustainability, sustainability science notes the importance of experimenting with solutions that may uncover further problems. In this regard, the reflexive relationship that seems to exist between SAR and organizational change may point to further questions as to whether temporal and spatial contextual conditions might determine the direction of their link.

This study contributes to fostering an interdisciplinary perspective (Lawrence, 2004) between accounting and organization studies by proposing a set of bridges in terms of the research scope, the direction of the SAR-organizational change relation, the assemblage of factors explaining organizational change, theoretical developments, and research methods. By proposing the identified bridges, our study aims to solve the problem of the "[f]ailure to make *effective use* of scientific evidence" [in terms of assembling and interpret the body of primary studies related to a particular question] (Rousseau et al., 2008; p. 476, emphasis in the original). By breaking through the boundaries between accounting and organization studies, we expect that the proposed bridges will provide anchoring points to invigorate the exchange of ideas between both research areas to generate fruitful and insightful conversations and optimize efforts by reciprocally building on each other insights. This exchange of knowledge is crucial to respond to complex and relevant social and environmental issues (von Wehrden et al., 2017) regarding the understanding of the role of SAR in processes of organizational change (Bebbington & Fraser, 2014).

In addition to identifying bridges, the paper provides a map of the state of the art that we hope will provide insightful information that helps researchers navigate the literature on the connection between SAR and organizational change. The description of the key aspects of the reviewed articles provided in section 3 and their summarized characterization in the appendices are valuable resources to inform future studies about the foci and development of prior research on the topic.

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[i] Rather than scientific disciplines in themselves, research on organization studies and accounting may be considered separate sub-disciplines of the business and management discipline as a common branch of knowledge (Woodside, 2016). However, as in previous papers comparing the development of both research streams (see, for instance, Bowden & Stevenson-Clarke, 2021), we will refer to research on organization studies and accounting as 'disciplines' of their own to emphasize the fact that they seem to have been developed, at least as far as to the

study of the link between SAR and organizational change is concerned, as autonomous and somehow disconnected arenas.

[ii] The number of papers in 2020 might not be complete as some of the articles may not have been assigned to a volume and number when the article search was performed.