

# ENVIRONMENTAL REPORTING AT INTERNATIONAL LEVEL STUDY OF THE LITERATURE

**Ienciu Ionel-Alin**

*Babeş-Bolyai University, Faculty of Economics and Business Administration*

*One of the most important areas of development during the last 15 years, as far as accounting is concerned, has been the environmental reporting and accounting, generating interests beyond the restrictions imposed by purely academic discussions or the professional accountants community. The objective of the paper is represented by the analysis of scientific knowledge and existing practices in the area of environmental reporting. Mathews (1997, 2001) and Parker (2005) are one of the most representative studies that examine the evolution and status of researches in the area of accounting and environmental reporting. Because of the fact that reports offered by the traditional financial accounting system are insufficient for reflecting a clear and complete image of the company's environmental impact, I monitored the frameworks or mechanisms of environmental information. Also, the paper analysis the articles treating international environmental reporting, articles published in ISI quoted or BDI indexed journals. The collection and analysis of reporting frames, the interpretation and analysis thereof represent the main instruments used in order to bring to the forefront the main existing reporting frames for environmental information, found at international level. The quantitative, applicative research is used to reflect the current status of researches in the field of environmental reporting, using the non-participative observation to reflect the current status of researches in the field of environmental reporting, by using the non-participative observation, the collection and analysis of articles as main research instruments. The study concludes that environmental reporting continues to represent the main attraction of researchers in the field of environmental accounting. The main reason for researches on environmental reporting is represented by the description, investigation and improvement of practices on accounting and reporting environmental impacts. Although the complexity of researches and existing international and European reporting frameworks have contributed to creating the required premiss for introducing the environmental accountability international standards and regulations, they delay their appearance. The study add value to the existing literature in the field of environmental reporting by presenting and analysing environmental reporting frameworks and important papers that analysis environmental reporting practices.*

*Keywords: environmental reporting, reporting framework, analysis of literature, applicative research, environmental accounting*

*JEL Classification: M49 , Q56*

## **I. Introduction**

Accountancy researchers and practitioners have been tempted to get involved into environmental related issues at the moment when communities, governments, and even companies have acknowledged the importance of these issues. Environmental protection thus becomes an opportunity for researchers and the accounting profession to prove that they are ahead in contemporary problems and that they can master and maneuver these new opportunities and modern problems (Medley, 1997). The major desideratum of this scientific work is the creation of added value to the existing scientific knowledge (Mustață, 2008: 17). The most important objective aimed during the study is represented by the analysis of scientific knowledge and

existing practices in the area of environmental reporting. In the attempt to accomplish the set objective, the conducted research is focused on two levels: *the study of reporting frames for existing environmental information, on European and international level and the analysis of articles handling international environmental reporting, articles published in ISI or BDI indexed journals*. By means of this study we have intended to answer the following research questions: Are there sufficient prepared reporting frames at international level? Which are the most important studies approaching the area of environmental reporting at international level? Which are the predominant researches in the area of environmental reporting, what is the purpose of research, as well as the methodology being used?

## **II. Analysis of Literature**

The most important studies bringing upfront the evolution and status of researches in the area of accounting and environmental reporting have been elaborated by Mathews (Mathews, 1997, 2001) and Parker (Parker, 2005).

In 1997, Mathews (Mathews, 1997) created a review of main research directions for the period between 1970 and 1995 in the area of environmental accounting, by analyzing the following aspects: empirical studies, regulatory and philosophical statements, the alternative research current in environmental accounting, the education programs and manuals / accounting profession, the regulatory context. The author has asked himself the following question: *Why accounting academic environment has yet to accept social and environmental accounting?* (Mathews, 1997). Mathews arguments the „lack of interest” for this field by the fact that environmental related issue, the scarcity of resources were not „fashionable” at that time, and the methodology used in the attempt to answer certain empirical questions was underdeveloped. Nevertheless, the study outlines the growing trend of researchers in environmental accounting and especially environmental reporting. In 2001, Mathews (Mathews, 2001) approached again the evolution of researches in social and environmental accounting for the period between 1995 and 2000 by analyzing the following aspects: empirical studies, regulatory and philosophical statements, the alternative research current in environmental accounting, the education programs and manuals / accounting profession, the regulatory context. The author outlines the progress of researches in this field by comparison to the previous period 1970-1995 especially in the subfields of environmental audit, environmental management accounting, and social responsibility and considers researches between 1995 and 2000 as more complex and being performed by more experienced researchers. The author suggests that analysis of environmental reporting remains the preferred subfield of environmental accounting.

A presentation of researches in the field of environmental accounting, as appearing in the main accounting journals has also been performed by Lee Parker in 2005 (Parker, 2005), study in which he approached the issue of social and environmental accounting by means of works published in four interdisciplinary accounting journals: *Accounting, Auditing & Accountability Journal (AAAJ)*, *Accounting Forum (AF)*, *Critical Perspectives on Accounting (CPA)* and *Accounting, Organizations and Society (AOS)*, as well as works published in two international journals dedicated to social and environmental accounting: *Social and Environmental Accounting Journal (SEAJ)* and *Journal of the Asia Pacific Centre For Environmental Accountability (JAPCEA)*. Researches in the field of environmental accounting dominate the social accounting researches, and the predominant is represented by national practices or regulations on environmental accounting.

## **III. Research Methodology**

From the point of view of research trends, the present work is included in the main research trend, with a positive and constructive intent. The collection and analysis of reporting frames, the

interpretation and analysis thereof represent the main instruments used in order to bring to the forefront the main existing reporting frames for environmental information, found at international level. The quantitative, applicative research is used to reflect the current status of researches in the field of environmental reporting, using the non-participative observation to reflect the current status of researches in the field of environmental reporting, by using the non-participative observation, the collection and analysis of articles as main research instruments. This research methodology was applied by Muller (Muller, 2010) and Bonaci (Bonaci, 2009) in their studies regarding the current state of research in the field of consolidated financial statements and financial instruments.

#### **IV. Research Results**

Gray (Gray, 2006: 3) has severely criticized the relation between financial accounting and sustainability: „Few ideas can be considered as more destructive, for the notion of sustainable planet, as an economical system designed to maximize those aspects being measured by financial reporting”. Gray and Bebbington (Gray and Bebbington, 1992: 6) were describing the traditional accounting system: „...it is very wrong for a system of evaluation, a system that makes things visible and guides the corporate and national decisions, to be able to declare success right in the middle of destructions”. Because of the fact that reports offered by the traditional financial accounting system are insufficient for reflecting a clear and complete image of the company's environmental impact, we have rigorously monitored the frameworks or mechanisms capable to supply a desirable balance of environmental information, in accordance to the company's economic performance, frameworks intended to complete the reports offered by the traditional financial accounting system. The main sources of reports existing at international and European level are Global Reporting Initiative Guidelines, Triple Bottom Line Reporting, Reporting Guidelines for UK Business, The United Nations Global Compact, International Standard Organisation (ISO) and Social Responsibility:

- a) On European and international level, Global Reporting Initiatives Sustainability Reporting Guidelines (GRI Guidelines) issued by the World Commission on Environment and Development, enjoys a dominant position, being generally accepted as the best set of practices, as far as sustainable (environmental and social) reporting is concerned. In time, there were three versions of the guidelines: the first version issued in 2000, the second in 2002, and the last in 2006. The GRI reporting framework is intended to serve also as generally accepted framework for the economic, environmental and social performances reporting. It is designed to be used by any company, regardless of size, sector of activity or location and is based on practices encountered within various companies – from small companies to companies with extended activities and geographically dispersed (GRI, 2006: 4).
- b) Triple Bottom Line Reporting is based on a triple bottom line approach for sustainability, on the creation of a balance between and economic, environmental and social dimension of sustainability. Such an approach is based on the conception of researcher Elkington, that of setting at the same level the three dimensions of responsibility (Elkington, 1997; Elkington, 2001). The supporters of this idea argue that, if implemented properly, the method supplies information allowing users to assess the sustainability of a company.
- c) Reporting Guidelines for UK Business is a guide of voluntary character issued by the Department of Environmental Food and Rural Affairs (DEFRA) in 2006, a sequel of the General Guidelines on Environmental Reporting published in 2001 by the DEFRA and is intended to serve United Kingdom companies in reporting information on environmental impact. The Guide proposes a set of 22 indicators on environmental performance for the UK companies, as well as other information on the company's environmental impact. In 2009, the Department of Environmental Food and Rural Affairs (DEFRA) in a partnership with the Department for

Energy and Climate Change (DECC), published a guide on how companies should measure and report carbon emissions.

d) The United Nations Global Compact (UNGC) is an United Nations initiative to encourage companies to integrate and report social and environmental aspects. The initiative is based on 10 principles, out of which, principles 7, 8 and 9 concern environmental aspects and how companies should report these aspects.

e) International Standard Organisation (ISO) issued in 1996, the ISO 14001 Environmental Management Systems, revised in 2004, as well as the ISO 26000:2010 Guidance on social responsibility, standard which completes very well the GRI Guidelines 2006.

As far as reporting frameworks proposed in other countries outside Europe are concerned, the most representative ones come from Canada, Japan, Australia. These are:

a) CSA STUFF NOTICE 51-333 Environmental Reporting Guidance, issued by the Canadian Security Administrators, presenting information on the environmental impact a company should report, as well as the government structures that should ensure environmental reporting.

b) The Japan Ministry of Environment issued in 2004 and 2007 respectively, the Environmental Reporting Guidelines, introducing a framework for the environmental reporting, on various categories of information, as well as indicators per each category.

c) Australia introduced in 1998 the compulsoriness of reporting environmental information and indicators, based on the Section 299 act, (1)(f), from Australia's Corporations Law. Also, in 2000, the Australian Environmental Ministry published the Framework for Public Environmental Reporting, considered to be highly complex. The Australian Environmental Protection Agency published in 1997 the guideline "Corporate Environmental Reporting. Why and How?"

d) In the United States of America, The International Institute for Sustainable Development; IISD, Deloitte Touche Tohmatsu International and SustainAbility Ltd published in 1993 the first guideline on environmental reporting.

As a result of documentation on frameworks and reporting mechanisms for sustainable or environmental reporting information we can conclude that the most complex framework of sustainable reporting, existing on European and international level, is the GRI Guidelines 2006, offering beside a general reporting frameworks specific reporting frameworks for environmental information on various industries. Even though this framework is highly complex and internationally acknowledged, its enforcement remains voluntary, which determines companies to report environmental information according to GRI Guidelines exclusively in the case when advantages implied by enforcement would supersede costs and disadvantages thereof.

After performing a rigorous documentation on existing European and international reporting frameworks, we have moved to the analysis of articles treating international environmental reporting, articles published in ISI quoted or BDI indexed journals. We have performed the documentation by utilizing the existing computer databases. The articles have been selected based on the following methodology:

1. first of all, we have selected the existing international accounting ISI journals (16 ISI journals: Abacus - A Journal of Accounting Finance and Business Studies; Accounting and Business Research; Accounting and Finance; Accounting Horizons; Accounting Organizations and Society; Accounting Review; Australian Accounting Review; Contemporary Accounting Research; European Accounting Review; Journal of Accounting & Economics; Journal of Accounting and Public Policy; Journal of Accounting Research; Journal of Business Finance & Accounting; Management Accounting Research; Review of Accounting Studies; Revista Espanola de Financiacion y Contabilidad - Spanish Journal of Finance and Accounting), as well as the most representative international BDI journals (5 of the most internationally representative BDI journals: Accounting, Auditing & Accountability Journal; Accounting Forum; Critical

Perspectives on Accounting; British Accounting Review; Journal of Corporate Accounting and Finance).

2. within each journal, we have identified and selected for the period starting in 2000 and until present times, the articles treating environmental reporting. We have selected articles published in the period mentioned, because during this time there has been an extension of this research field in many developed countries, as well as developing countries. We have identified a number of 69 articles treating environmental reporting, published between 2000 and present days.
3. we have analysed the identified articles from the point of view of applied methodology as well as obtained results. The database of analysed articles can be viewed in Appendix 1.

From the analysis of selected articles, we were able to notice the predominance of quantitative, empirical, case studies, interviews or questionnaires type of researches, and content analysis of environmental information reported within the annual statements or other information sources (site, mass media, administrator's report etc.). The main general conclusions drawn from the performed analysis:

- the majority of studies describe reporting practices encountered within companies from different countries, attempting to find determining factors of environmental reporting;
- the obtained results are mixed and contrary. Although the majority of studies present the theory of legitimacy as the determining factor of voluntary environmental reporting in a large number of cases, there are studies which consider environmental reporting more like a company management related issue;
- researches outline the low level of environmental information reported by companies, insufficient for the financial-accounting information users; most information have a general, descriptive character and in many cases, the financial or quantitative information are missing altogether;
- certain studies conclude about the existence of a direct link between environmental information supplied by the companies and the environmental performance within the company, as there are also studies stating that environmental information supplied by the companies do not reflect the environmental performance;
- most studies treating reporting frameworks for environmental information consider the GRI Guidelines as the most complex existing international reporting frameworks for sustainable information;
- there are studies that consider financial performance, company's size, public exposure, debt-to-equity ratio or corporate governance system as the determining factors of environmental reporting performed by companies;
- the increase interest and involvement of companies and accounting profession in the environmental reporting, the insertion of compulsory reporting frameworks for environmental information, the improvement of corporate governance systems represent the main arguments that would lead to an increase of reporting and environmental performance within companies.

## **V. Conclusions**

There is a multitude of environmental reporting frameworks at international level, but the applicability thereof does not have a voluntary character. Companies are tempted to use them especially for boosting their image to the users and investors in particular. We believe that the compulsoriness of these frameworks would increase the relevance of environmental information supplied by the companies and would determine them to grant a continuously increasing significance to the environmental impact, mostly to avoid damaging their image for the investors. In Romania, there is no such proposed reporting framework and the Bucharest Stock Exchange listed companies supply environmental impact information without considering any reporting



framework. Environmental reporting continues to represent the main attraction of researchers in the field of environmental accounting, although we can also emphasize the high interest for other research subfields, such as environmental management accounting and environmental audit. The main research current, positive and constructive, dominates the environmental researches, despite the reactions from critics which have not delayed to appear. The main reason for researches on environmental reporting is represented by the description, investigation and improvement of practices on accounting and reporting environmental impacts. Although the complexity of researches and existing international and European reporting frameworks have contributed to creating the required premiss for introducing the environmental accountability international standards and regulations, they delay their appearance.

## VI. Bibliography

1. Bonaci, C. (2009), *Fundamente teoretice si practice ale contabilitatii instrumentelor financiare*, Cluj Napoca, Casa Cărții de Știință, 2009.
2. Gray, R. and Bebbington, J., *Can the grey man go green, Discussion Paper, Center for Social and Environmental Accounting Research*, University of Dundee, 1992.
3. Gray, R., „Social, environmental and sustainability reporting and organisational value creation? Whose value? Whose creation?”. *Accounting, Auditing and Accountability Journal*, XIX, 6[2006]: 793-819.
4. Mathews, M.R., „Twenty-five years of social and environmental accounting research: is there a silver jubilee to celebrate?”, *Accounting, Auditing and Accountability Journal*, X, 4[1997]: 481-531.
5. Muller, V., *Situatii financiare consolidate*, Cluj Napoca, Almac Mater, 2010.
6. Mustaș, R., *Sisteme de măsurare a armonizării și diversității contabile – între necesitate și spontaneitate*, Cluj Napoca, Casa Cărții de Știință, 2008.
7. Mathews, M.R., „The Development of Social and Environmental Accounting Research 1995-2000”, 2001,  
<http://www.massey.ac.nz/massey/fms/Colleges/College%20of%20Business/School%20of%20Accountancy/Documents/Discussion%20Papers/205.pdf>
8. Parker, L., Social and environmental accountability research. A view from the commentary box. *Accounting, Auditing and Accountability Journal*, XVIII, 6[2005]: 842-860

## Acknowledgements:

This paper is part of the research project POSDRU/89/1.5/S/59184 ‘*Performance and excellence in postdoctoral research within the field of economic sciences in Romania*’, Babes-Bolyai University, Cluj-Napoca being a partner within the project.

## Appendix 1. Articles analysed

Journal	Index Journal	Author	Year
Abacus	ISI (Vol. 43, Nr. 2, pp. 190-216)	Geoffrey R. Frost	2007
Accounting and Business Research	ISI nici un articol		
Accounting and Finance	ISI (Vol. 46, Nr. 4, pp. 677-695)	Dorothy Wood, Donald G. Ross	2006
Accounting Horizons	ISI (Vol. 13, Nr. 2, pp. 129-145)	S. Douglas Beets and Christopher C. Souther	1999
Accounting Horizons	ISI (Vol. 9, Nr. 3, pp. 34-54)	George O. Gamble, Kathy Hsu, Devaun Kite, and Robin R. Radtke	1995
Accounting Organizations and Society	ISI (Vol. 34, Nr. 1, pp. 1-27)	Aerts, Walter; Cormier, Denis	2009
Accounting Organizations and Society	ISI (Vol. 33, Nr. 4/5, pp. 303-327)	Clarkson, Peter M.; Li, Yue; Richardson, Gordon D.; Vasvari, Florin P.	2008
Accounting Organizations and Society	ISI (Vol. 32, Nr. 7/8, pp. 639-647)	Cho, Charles H.; Patten, Dennis M.	2007
Accounting Organizations and Society	ISI (Vol. 31, Nr. 8, pp. 763-781)	de Villiers, Charl; van Staden, Chris J.	2006
Accounting Organizations and Society	ISI (Vol. 31, Nr. 3/4, pp. 343-372)	Deegan, Craig; Blomquist, Christopher	2006
Accounting Organizations and Society	ISI (Vol. 29, Nr. 5/6, pp. 447-472)	Al-Tuwaijri, Sulaiman A.; Christensen, Theodore E.; Hughes II, K.E.	2004
Accounting Organizations and Society	ISI (Vol. 27, Nr. 8, pp. 763-773)	Patten, Dennis M.	2002
Accounting Organizations and Society	ISI (Vol. 23, Nr. 3, pp. 265-282)	Neu, D. Warsame, H. Pedwell, K.	1998
Accounting Organizations and Society	ISI (Vol. 20, Nr. 6, pp. 457-466)	Niskala, Mikael; Pretes, Michael	1995
Accounting Review	ISI (Vol. 84, Nr. 3, pp. 937-367)	Simnett, Roger; Vanstraelen, Ann; Wai Fong Chua	2009
Australian Accounting Review	ISI (Vol. 15, Nr. 35, pp. 89-96)	Geoff Frost, Stewart Jones, Janice Loftus, Sandra Van Der Laan	2005
Australian Accounting Review	ISI (Vol. 18, Nr. 4, pp. 297-309)	Pamela Kent, Reza Monem	2008

<i>Journal</i>	<i>Index Journal</i>	<i>Author</i>	<i>Year</i>
Contemporary Accounting Research	ISI nici un articol		
European Accounting Review	ISI (Vol. 14, Nr. 1, pp. 3-39)	Cormier, Denis; Magnan, Michel; Van Velthoven, Barbara	2005
European Accounting Review	ISI (Vol. 17, Nr. 3, pp. 537-557)	Holm, Claus; Rikhardsson, Pall	2008
European Accounting Review	ISI (Vol. 11, Nr. 4, pp. 723-740)	Larrinaga, Carlos; Carrasco, Francisco; Correa, Carmen; Llana, Fernando; Moneva, José	2002
European Accounting Review	ISI (Vol. 9, Nr. 1, pp. 7-29)	Moneva, Jose M.; Llana, Fernando	2000
Journal of Accounting&Economics	ISI nici un articol		
Journal of Accounting and Public Policy	ISI (Vol. 23, Nr. 4, pp. 295-304)	Alciatore, Mimi; Dee, Carol Callaway; Easton, Peter	2004
Journal of Accounting and Public Policy	ISI (Vol. 20, Nr. 3, pp. 217-240)	Hughes, Susan B.; Anderson, Allison; Golden, Sarah	2001
Journal of Accounting and Public Policy	ISI (Vol. 25, Nr. 3, pp. 299-331)	Aerts, Walter; Cormier, Denis; Magnan, Michel	2006
Journal of Accounting and Public Policy	ISI (Vol. 22, Nr. 1, pp. 43-62)	Cormier, Denis; Magnan, Michel	2003
Journal of Accounting Research	ISI nici un articol		
Journal of Business Finance & Accounting	ISI (Vol. 33, Nr. 7/8, pp.1168-1188)	Brammer, Stephen; Pavelin, Stephen	2006
Journal of Business Finance & Accounting	ISI (Vol. 28, Nr. 3/4, pp. 327-356)	Gray, Rob; Javad, Mohammed; Power, David M.; Sinclair, C. Donald	2001
Management Accounting Research	ISI nici un articol		
Review of Accounting Studies	ISI nici un articol		
Spanish Journal of Finance and Accounting	ISI nici un articol		
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 23, Nr. 8, pp. 1032-1059)	Evangeline Eljido-Ten, Louise Kloot, Peter Clarkson	2010
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 23, Nr. 7, pp. 829-846)	Roger L. Burritt, Stefan Schaltegger	2010
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 23, Nr. 1, pp. 55-81)	Matthew V. Tilling, Carol A. Tilt	2010
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 22, Nr. 8, pp. 1211-1257)	Markus J. Milne, Helen Tregidga, Sara Walton	2009
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 22, Nr. 7, pp. 1029-1054)	Matias Laine	2009
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 22, Nr. 4, pp. 588-625)	Jan Bebbington, Colin Higgins, Bob Frame	2009
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 20, Nr. 6, pp. 855-882)	Crawford Spence	2007
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 20, Nr. 3, pp. 382-402)	Carol A. Adams, Patty McNicholas	2007
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 19, Nr. 6, pp. 793-819)	Rob Gray	2006
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 19, Nr. 4, pp. 540-563)	Vanessa Magness	2006
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 19, Nr. 4, pp. 564-591)	Jill Frances Solomon, Aris Solomon	2006
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 19, Nr. 2, pp. 228-255)	Alan Murray, Donald Sinclair, David Power, Rob Gray	2006
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 18, Nr. 4, pp. 492-517)	Janet Luft Mobus	2005
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 17, Nr. 5, pp. 731-757)	Carol A. Adams	2004
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 15, Nr. 3, pp. 282-311)	Craig Deegan	2002
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 15, Nr. 3, pp. 312-348)	Craig Deegan, Michaela Rankin, John Tobin	2002
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 15, Nr. 3, pp. 349-371)	Gary O'Donovan	2002
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 15, Nr. 3, pp. 372-405)	Markus J. Milne, Dennis M. Patten	2002
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 15, Nr. 1, pp. 95-105)	Martin Freedman, A.J. Stagliano	2002
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 14, Nr. 6, pp. 587-617)	Denis Cormier, Irene M. Gordon	2001
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 14, Nr. 2, pp. 190-212)	Carol Ann Tilt	2001
<i>Accounting, Auditing &amp; Accountability Journal</i>	BDI (Vol. 13, Nr. 1, pp. 10-26)	Trevor D. Wilmshurst, Geoffrey R. Frost	2000
<i>Accounting Forum</i>	BDI (Vol. 34, Nr. 2, pp. 123-138)	Michael John Jones	2010
<i>Accounting Forum</i>	BDI (Vol. 32, Nr. 1, pp. 1-15)	James Guthrie, Suresh Cuganesan and Leanne Ward	2008
<i>Accounting Forum</i>	BDI (Vol. 34, Nr. 1, pp. 32-45)	Barbara Lynch	2010
<i>Accounting Forum</i>	BDI (Vol. 29, Nr. 1, pp. 27-47)	Jill F. Solomon, Lauren Darby	2005
<i>Accounting Forum</i>	BDI (Vol. 29, Nr. 2, pp. 233-242)	Simon S. Gao, Saeed Heravi, Jason Zezheng Xiao	2005
Critical Perspectives on Accounting	BDI (Vol.16, Nr. 5, pp. 507-533)	Ian Thomson, Jan Bebbington	2005
Critical Perspectives on Accounting	BDI (Vol. 12, Nr. 3, pp. 293-322)	Nola Buhr, Martin Freedman	2001
Critical Perspectives on Accounting	BDI (Vol. 15, Nr. 1, pp. 35-56)	Abu Shiraz Rahaman, Stewart Lawrence, Juliet Roper	2004
Critical Perspectives on Accounting	BDI (Vol. 19, Nr. 4, pp. 450-465)	Charles H. Cho, Jennifer C. Chen, Robin W. Roberts	2008
British Accounting Review	BDI (Vol. 42, Nr. 3, pp. 207-222)	A. Cornelia Beck, David Campbell, Philip J. Shrivies	2010
British Accounting Review	BDI (Vol. 36, Nr. 2, pp. 197-218)	Paul Thompson, Christopher J. Cowton	2004
British Accounting Review	BDI (Vol. 37, Nr. 2, pp. 231-248)	J. Hasseldine, A.I. Salama, J.S. Toms	2005
British Accounting Review	BDI (Vol. 35, Nr. 1, pp. 1-18)	Leigh Holland, Yee Boon Foo	2003
British Accounting Review	BDI (Vol. 42, Nr. 3, pp. 223)	Ataur Belal, Stuart Cooper, Robin Roberts	2010
British Accounting Review	BDI (Vol. 42, Nr. 4, pp. 227-240)	Charl de Villiers, Chris J. van Staden	2010
British Accounting Review	BDI (Vol. 39, Nr. 3, pp. 197-210 )	Chris J. van Staden, Jill Hooks	2007
British Accounting Review	BDI (Vol. 42, Nr. 1, pp. 17-35)	Mohamed Omran Elsayed, Zahirul Hoque	2010
British Accounting Review	BDI (Vol. 36, Nr. 1, pp. 107-117)	David Campbell	2004
British Accounting Review	BDI (Vol. 37, Nr. 2, pp. 205-229)	Brendan O'Dwyer, David L. Owen	2005
British Accounting Review	BDI (Vol. 33, Nr. 4, pp. 523-548)	Andrew L. Friedman, Samantha Miles	2001
Journal of Corporate Accounting and Finance	BDI (Vol.16, Nr. 5, pp. 59-64)	Stephen R. Goldberg	2005

Source: accomplished by the author