

Durham Research Online

Deposited in DRO:

26 June 2019

Version of attached file:

Accepted Version

Peer-review status of attached file:

Not peer-reviewed

Citation for published item:

Adams, C. (2019) 'The sustainability accounting, management and policy journal, Volume 10: the next 10 years.', *Sustainability accounting, management and policy journal.*, 10 (2). pp. 230-234.

Further information on publisher's website:

<https://doi.org/10.1108/SAMPJ-05-2019-358>

Publisher's copyright statement:

This article is © Emerald Group Publishing and permission has been granted for this version to appear here <http://dro.dur.ac.uk/28547>. Emerald does not grant permission for this article to be further copied/distributed or hosted elsewhere without the express permission from Emerald Group Publishing Limited.

Additional information:

Use policy

The full-text may be used and/or reproduced, and given to third parties in any format or medium, without prior permission or charge, for personal research or study, educational, or not-for-profit purposes provided that:

- a full bibliographic reference is made to the original source
- a [link](#) is made to the metadata record in DRO
- the full-text is not changed in any way

The full-text must not be sold in any format or medium without the formal permission of the copyright holders.

Please consult the [full DRO policy](#) for further details.

The Sustainability Accounting, Management and Policy Journal, Volume 10: The next ten years.

By Carol A Adams

Durham University Business School and Swinburne Business School

In a world challenged by numerous sustainable development issues, academic research in sustainability accounting, management and policy needs to be finding solutions rather than simply observing and critiquing from a distance (see Adams, 2019).

When I submitted the proposal for the *Sustainability Accounting, Management and Policy Journal* (SAMPJ) to Emerald my vision was (Adams, 2010) that it would:

“...publish papers of interest to all those of us who are concerned with the state of our planet and society regardless of our discipline background or chosen vocation. SAMPJ papers will challenge our narrow thinking, encourage us to see the bigger picture and work together to solve real and significant problems”.

In its tenth volume, it is appropriate to reflect on the extent to which this vision has been achieved and what more needs to be done. I consider the metrics, the (potential for) real-world impact and some ideas for future research.

The Metrics

SAMPJ has steadily increased its global reach. Most of SAMPJ's submissions in the two year period 2017-2018 came from China, the UK, Australia and Indonesia and in the previous two-year period (2015-2016) from the China, Australia, Germany and France. Submissions from China and France have been aided by special issues co-edited by academics working in those countries although many of the submissions from China have been to the general issues. Similarly, we've seen a broadening out of the countries from where articles are accepted. In 2017-2018 the majority of acceptances came from the UK, the US, Australia and Germany (whilst in 2015-2016 the majority of acceptances came from English speaking countries - Australia, the UK, New Zealand and the US in in that order). Overall, up to and including volume 9 issue 5, most accepted articles came from authors in the US, Australia, Germany and France, but the list also included authors based in Canada, Indonesia, Jordan, New Zealand, Nigeria, Portugal, South Africa, Spain, Taiwan and Tunisia.

Academics are judged by the metrics and rankings of the journals they publish in and so attention to this is essential for any journal that seeks to make a real-world impact. SAMPJ's downloads and citations are steadily increasing. SAMPJ was indexed in SCOPUS after three years and in 2018 its first Impact Factor was released. At 2.200 the Impact Factor placed SAMPJ in Quartile 1 in the Business/Finance category and Quartile 2 in the Management and Environmental Studies categories. It's 2017 CiteScore of 2.52 placed it in the top 10% of journals in the General Business, Management and Accounting category. It is on an upward trajectory with the CiteScore Tracker 2018 now well above

this. Over the past two years the acceptance rate has been a steady 9%. Submissions have increased from 93 in 2014 to 354 in 2018 and 159 for the first quarter of 2019 alone

Our editorial team are committed to a quick turnaround of papers. During 2018 the average period from submission to first decision is just 43 days and the average period from submission to acceptance is 231 days. The journals which most cite SAMPJ papers include highly regarded journals – the Accounting, Auditing and Accountability Journal, Journal of Business Ethics and the Journal of Cleaner Production.

The Real-World Impact

Real-world impact is difficult to assess – as those involved in developing impact case studies for government and individual performance assessments will know. For these exercises it is the authors themselves that collect evidence of their impact and it is difficult to see how editorial teams and publishers can do this. But I'd welcome ideas and discussions on what real-world impact SAMPJ articles have had and could have and how we might track that.

There are a number of SAMPJ articles that I use in teaching Contemporary Issues in Accounting. To my mind the accounting issues that SAMPJ covers are *the* contemporary issues in accounting that graduates today need to know about, but they are rarely covered in text books which lag practice and policy advancements. For example, I use Gibassier and Schaltegger's (2015) case study on carbon accounting at Danone as it highlights the different aims of carbon accounting systems and complexities in their implementation. The series of articles in volume 7, issue 4 on KPMG's true value methodology (Barter, 2016; Cooper and Senkl, 2016; Coulson, 2016; Hendriksen et al, 2016) provide the basis for engaging students in a critical analysis of the implications of putting a financial value on social and environmental externalities. There are gaps in academic research that are filled by others and in my teaching, I particularly draw on the guides developed by the Princes Accounting for Sustainability project¹, which point to areas for further research.

A number of articles address key reporting frameworks and are relevant to their further development. For example, articles which discuss reporting using the Global Reporting Initiative Standards include Akisik and Gal, 2017; Arena et al, 2018; Karaman et al, 2018; Moazzem Hossain et al, 2017; Mori Junior and Best, 2017). Three articles on integrated reporting practice and policy issues feature in the journal's top ten most cited articles (Simnett and Huggins, 2015; Steyn, 2014; Setia et al, 2015).

More recent articles particularly relevant to advancing practice and policy to influence sustainable development including human rights issues include Bradley and Botchway (2018), Egan (2018), Ogilvy and Vail (2018) and Solivida and Latan (2017).

We've been fortunate to receive some innovative special issue calls for papers such as: 'Sustainability accounting for the industrial use of biomass' (Volume 3, issue 2) edited by Stefan Schaltegger and Roger Burritt; Effective Change Management, Governance & Policy for Sustainability Transformation in Higher Education (Volume 4, issue 3) edited by Clemens Mader, Geoffrey Scott and Dzulkipli Abdul Razak; and, Camouflaging of corporate (un)sustainability (Volume 7, issue 1) edited by Giovanna Michelin, Silvia Pilonato, Federica Ricceri, Robin Roberts. We will soon publish collections of papers

¹ <https://www.accountingforsustainability.org/content/a4s/corporate/en/knowledge-hub.html?tab1=guides> (accessed 1 December 2018).

on carbon accounting, smart cities, North America, China and Emerging and Developing Economies. Current calls for papers include Sustainable Indicators for Managing Global Green Growth and Linkages and Complementarities between Ethics, Corporate Social Responsibility and Sustainability². A greater understanding of all of these topics is vital in driving the necessary change towards sustainable development embodied in the UN Sustainable Development Goals.

The breadth of issues and perspectives that authors have brought to the journal perhaps supports the multi-disciplinary approach of the journal and its lack (as some would say) of an obvious home. The journal has been promoted and talked about in a range of networks (such as CSEAR, EMAN, GRLI, GRONEN, the German CSR conference at Humboldt-Universität zu Berlin and the Japan Forum of Business and Society) rather than belonging to any one group. This reflects the holistic or integrated thinking from a range of perspectives that is needed to bring about change.

To mark this milestone, SAMPJ's tenth volume will include some review papers and papers by well-known authors suggesting further areas of research. Notable authors of papers in issues 1 and 2 include Gloria Agyemang, Carlos Larrinaga, Michel Magnan, Den Patten, Stefan Schaltegger and Charle de Villiers (Adhariani and de Villiers, 2019; Egan and Agyemang, 2019; Luque-Vilchez et al, 2019; Patten and Shin, 2019; Sankara et al, 2019; Silva and Schaltegger, 2019; Tadros and Magnan, 2019).

The next ten years and some ideas for future research

Over the next decade, I'd like to see some follow up on the real-world impact SAMPJ has published to date. I encourage authors to submit research notes or case studies documenting the impact of particular SAMPJ research articles. I also encourage authors to continue to draw out the practice and policy and social, environmental and economic implications of the research they submit.

I'd like to see more papers which support the achievement of the UN Sustainable Development Goals and papers that address key contemporary practice and policy challenges such as: reporting on the sustainability context and focusing on material sustainability issues; incorporation of social and environmental issues into capital investment or infrastructure decision making; providing better information on sustainable development risks and opportunities for investors; the role of multiple capitals in value creation; changing behaviour, developing integrated thinking and integrated management; governance practices which support sustainable development; accounting for externalities; produce reporting on social and environmental costs, impacts and contributions; assurance of reporting on process and strategy; use of data analytics in sustainable development performance monitoring; and, enhancing supply chain reporting. This is not an exhaustive list – the journal has welcomed and thrived on innovative ideas across the accounting, management and policy disciplines from authors and special issue guest editors.

Some of the best research innovations come from authors who are engaged with policymakers and those working in practice and /or those who partner with organisations for a research project (see Adams and Larrinaga, forthcoming for a discussion and review of this type of research).

² See <http://emeraldgrouppublishing.com/products/journals/journals.htm?id=sampj> (accessed 2nd December 2018)

References

Adams, CA (2019) 'What does a Professor of Accounting do' available at <https://drcaroladams.net/what-does-a-professor-of-accounting-do/> (accessed 17th April 2019)

Adams, CA and Larrinaga C (forthcoming, 2019) Progress: engaging with organisations in pursuit of improved sustainability accounting and performance. *Accounting, Auditing and Accountability Journal*

Adhariani, D de Villiers, C (2019) "Integrated reporting: perspectives of corporate report preparers and other stakeholders", *Sustainability Accounting, Management and Policy Journal*, Vol. 10 Issue: 1, pp.126-156, <https://doi.org/10.1108/SAMPJ-02-2018-0043>

Akisik, O and Gal, G (2017) "The impact of corporate social responsibility and internal controls on stakeholders' view of the firm and financial performance", *Sustainability Accounting, Management and Policy Journal*, Vol. 8 Issue: 3, pp.246-280

Arena, C Liong, R and Vourvachis, P (2018) "Carrot or stick: CSR disclosures by Southeast Asian companies", *Sustainability Accounting, Management and Policy Journal*, Vol. 9 Issue: 4, pp.422-454

Barter, N, (2016), "A review of "A New Vision of Value" – old wine, new bottle" *Sustainability Accounting, Management and Policy Journal*, Vol. 7 Issue 4, pp. 531 – 538.

Bradley, O J and Botchway, G O (2018) "Communicating corporate social responsibility (CSR) in the coffee industry: An examination of indicators disclosed", *Sustainability Accounting, Management and Policy Journal*, Vol. 9 Issue: 2, pp.139-164

Cooper, C and Senkl, D, (2016), "An(other) truth: a feminist perspective on KPMG's true value", *Sustainability Accounting, Management and Policy Journal*, Vol. 7 Issue 4, pp. 494 – 516.

Coulson, A B, (2016), "KPMG's True Value methodology: A critique of economic reasoning on the value companies create and reduce for society", *Sustainability Accounting, Management and Policy Journal*, Vol. 7 Issue 4, pp. 517 – 530.

Egan, M (2018) "LGBTI staff, and diversity within the Australian accounting profession", *Sustainability Accounting, Management and Policy Journal*, Vol. 9 Issue: 5, pp.595-614.

Egan, M and Agymang, G (2019) Progress towards sustainable urban water management in Ghana, *Sustainability Accounting, Management and Policy Journal*, Vol. 10 Issue: 2, pp.

Gibassier, D and Schaltegger, S (2015) "Carbon management accounting and reporting in practice: A case study on converging emergent approaches", *Sustainability Accounting, Management and Policy Journal*, Vol. 6 Issue: 3, pp.340-365.

Hendriksen B, Weimer J and McKenzie M, (2016), "Approaches to quantify value from business to society", *Sustainability Accounting, Management and Policy Journal*, Vol. 7 Issue 4, pp. 474 – 493.

Karaman, A S, Kilic, M and Uyar, A (2018) "Sustainability reporting in the aviation industry: worldwide evidence", *Sustainability Accounting, Management and Policy Journal*, Vol. 9 Issue: 4, pp.362-391.

Luque-Vílchez, M, Mesa-Pérez, E, Husillos, J and Larrinaga, C (2019) "The influence of pro-environmental managers' personal values on environmental disclosure: The mediating role of the environmental organizational structure", *Sustainability Accounting, Management and Policy Journal*, Vol. 10 Issue: 1, pp.41-61, <https://doi.org/10.1108/SAMPJ-01-2018-0016>

Md Moazzem Hossain, Mahmood Ahmed Momin, Anna Lee Rowe, Mohammed Quaddus, (2017) "Corporate social and environmental reporting practices: A case of listed companies in Bangladesh", *Sustainability Accounting, Management and Policy Journal*, Vol. 8 Issue: 2, pp.138-165.

Mori Junior, R Best, P (2017) "GRI G4 content index: Does it improve credibility and change the expectation–performance gap of GRI-assured sustainability reports?", *Sustainability Accounting, Management and Policy Journal*, Vol. 8 Issue: 5, pp.571-594.

Ogilvy, S and Vail, M (2018) "Standards-compliant accounting valuations of ecosystems", *Sustainability Accounting, Management and Policy Journal*, Vol. 9 Issue: 2, pp.98-117.

Patten, D M and Shin, H (2019) "Sustainability Accounting, Management and Policy Journal's contributions to corporate social responsibility disclosure research: A review and assessment", *Sustainability Accounting, Management and Policy Journal*, Vol. 10 Issue: 1, pp.26-40, <https://doi.org/10.1108/SAMPJ-01-2018-0017>.

Sankara, J, Patten, DM, and Lindberg, DL (2019) "Mandated social disclosure: Evidence that investors perceive poor quality reporting as increasing social and political cost exposures", *Sustainability Accounting, Management and Policy Journal*, Vol. 10 Issue: 1, pp.208-228, <https://doi.org/10.1108/SAMPJ-05-2017-0046>

Setia, N, Abhayawansa, S, Joshi, M and Huynh, A V (2015) "Integrated reporting in South Africa: some initial evidence", *Sustainability Accounting, Management and Policy Journal*, Vol. 6 Issue: 3, pp.397-424.

Silva, S and Schaltegger, S (2019) "Social assessment and management of conflict minerals: a systematic literature review", *Sustainability Accounting, Management and Policy Journal*, Vol. 10 Issue: 1, pp.157-182, <https://doi.org/10.1108/SAMPJ-02-2018-0029>

Simnett, R and Huggins, A L (2015) "Integrated reporting and assurance: where can research add value?", *Sustainability Accounting, Management and Policy Journal*, Vol. 6 Issue: 1, pp.29-53.

Solovida, GT and Latan, H (2017) "Linking environmental strategy to environmental performance: Mediation role of environmental management accounting", *Sustainability Accounting, Management and Policy Journal*, Vol. 8 Issue: 5, pp.595-619

Steyn, M (2014) "Organisational benefits and implementation challenges of mandatory integrated reporting: Perspectives of senior executives at South African listed companies", *Sustainability Accounting, Management and Policy Journal*, Vol. 5 Issue: 4, pp.476-503.

Tadros, H and Magnan, M (2019) "How does environmental performance map into environmental disclosure?: A look at underlying economic incentives and legitimacy aims", *Sustainability Accounting, Management and Policy Journal*, Vol. 10 Issue: 1, pp.62-96, <https://doi.org/10.1108/SAMPJ-05-2018-0125>