

Contents

Volume IV: Practices, Initiatives and Possibilities for the Future

Introduction: Practices, Initiatives and Possibilities for the Future of Social and Environmental Accounting <i>Rob Gray, Jan Bebbington and Sue Gray</i>	vii
---	-----

1. New Accounts from Practice

52. An Account of Sustainability: Failure, Success and a Reconceptualization <i>Jan Bebbington and Rob Gray</i>	3
53. Struggling with the Praxis of Social Accounting: Stakeholders, Accountability, Audits and Procedures <i>Rob Gray, Colin Dey, Dave Owen, Richard Evans and Simon Zadek</i>	37
54. Accounting for Biodiversity: A Natural Inventory of the Elan Valley Nature Reserve <i>Michael John Jones and Jon Matthews</i>	79

2. New Forms of Accounts

55. Theorizing Engagement: The Potential of a Critical Dialogic Approach <i>Jan Bebbington, Judy Brown, Bob Frame and Ian Thomson</i>	91
56. A Discussion of the Political Potential of Social Accounting <i>Christine Cooper, Phil Taylor, Newman Smith and Lesley Catchpole</i>	119
57. The Ethical, Social and Environmental Reporting-Performance Portrayal Gap <i>Carol A. Adams</i>	147

3. Extending the Debate

58. 'Environmental' and 'Sustainability' Accounting and Reporting in the Public Sector <i>Amanda Ball</i>	179
59. Social and Environmental Reporting in Local Authorities: A New Italian Fashion? <i>Manila Marcuccio and Ileana Steccolini</i>	183
60. Ethics, Communitarianism and Social Accounting <i>Glen Lehman</i>	205
61. Teaching Environmental Accounting: A Four-part Framework <i>Julie A. Lockhart and M.R. Mathews</i>	215
62. Introduction – Social Accounting, Reporting and Auditing: Beyond the Rhetoric? <i>David Owen and Tracey Swift</i>	241

63. Accounting for the Environment and Sustainability in Lesser Developed Countries: An Exploratory Note 249
Rob Gray and Reza Kouhy
64. Misery Loves Companies: Rethinking Social Initiatives by Business 263
Joshua D. Margolis and James P. Walsh

4. Responding to New Issues

65. Carbon Trading: Accounting and Reporting Issues 311
Jan Bebbington and Carlos Larrinaga-González
66. Stakeholder Influence on Corporate Reporting: An Exploration of the Interaction between WWF-Australia and the Australian Minerals Industry 333
Craig Deegan and Christopher Blomquist
67. Increased Stakeholder Dialogue and the Internet: Towards Greater Corporate Accountability or Reinforcing Capitalist Hegemony? 377
Jeffrey Unerman and Mark Bennett