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EDITORIAL

The fourth and final edition of the *APCEA Journal* for 2009 features a preliminary investigation into the response of accounting firm managers to demands for sustainability accounting. The paper from Joanne Tingey-Holyoak and Roger Burritt empirically investigates professional accounting firm managers' perceptions of support from the professional bodies on sustainability with results supporting the notion that the professional bodies are a very strong force in the accounting firm's institutional environment and their guidance of accounting practitioners will be vital in any response to the sustainability agenda.

The December issue also includes a short article from Roger Burritt and Joanne Tingey-Holyoak on the introduction of road user charges in the Netherlands as a first step in changing transport cost structures around the world. With transport the third largest, and second fastest growing source of Greenhouse emissions in Australia, the Dutch scheme could potentially serve as a model for a sustainable future for transport in the Asia Pacific region.

We then follow our regular **Environment Extra!** with information about a **PhD Completed** and **Forthcoming Conferences**.

Finally, our thanks go to the international panel of editors listed on page 2 of this issue, to contributors, readers and to CPA Australia our continuous supporter since the *Journal* commenced publication in 1996.

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Instructions for contributors

Articles should be submitted in a word document, *Times New Roman*, 12 point, single spaced, two columns, attached to an email. References should be in the UniSA Harvard author-date referencing style, available from the following link:

<http://www.unisanet.unisa.edu.au/learningconnection/student/learningAdvisors/documents/harvard-referencing.pdf>

As a guide to authors articles should have no more than 6,000 words. However, the submission of short articles is particularly welcome. Feature articles are independently reviewed by members of the Editorial Board in accordance with the following requirements for classification as a C1 journal article in Australia: 'For the purposes of the HERDC, an acceptable peer review process is one that involves an assessment or review of the research publication in its entirety before publication by independent, qualified experts. Independent in this context means independent of the author.'

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THE SUSTAINABILITY AGENDA: A PRELIMINARY INVESTIGATION OF ACCOUNTANCY FIRM MANAGERS' PERCEPTIONS OF SUPPORT FROM THE PROFESSIONAL BODIES

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Abstract

In recent years there has been acceptance by the accounting professional bodies of the role of accounting in sustainability solutions, however, there is suggestion that the profession has failed to engage fully with the sustainability agenda. Therefore, the purpose of this paper is to undertake a preliminary investigation into the response of accounting firm managers to demands for sustainability accounting, demonstrated through their perceptions of support from the professional bodies. The research employs a lens of institutional theory, with a focus on normative isomorphic pressures as they apply to the accounting firm and utilizes data from a larger survey of 121 firms randomly drawn from the population of accounting professionals in South Australia. Statistical results of this preliminary investigation support the notion that the professional bodies are a very strong force in the accounting firms' institutional environment and it is suggested that increased discourse and action will ensure the response of accountants to the sustainability agenda is strengthened and sustained.

1.0 Introduction

Throughout the world professionals are acknowledging their role in sustainability and the accounting profession is one of the professions that is exploring sustainability challenges (Martin & Hall, 2002). Internationally, professional accounting

bodies are acting on calls to undertake sustainability accounting (Collison, Ferguson & Stevenson, 2007) and in Australia there has been acceptance by the accounting professional bodies of the role of accounting in sustainability solutions (ICAA, 2002; CPA, 2005; NIA, 2005; ICAA, 2008). However, despite the sustainability discourse from the professional accountancy bodies, there is suggestion that the profession has failed to engage fully with the sustainability agenda (Gray, Bebbington, & Walters, 1993; Mathews, 1997; Glynn, Perrin & Murphy, 1998; Gray & Bebbington, 2000; Gray & Collison, 2002). Faced with considerable literature suggesting involvement from the professional accountancy bodies in sustainability (Gray & Collison, 2001; Greenwood, Suddaby & Hinings, 2002; ICAA, 2002; CPA, 2005; NIA, 2005; Collison *et al.*, 2007; ICAA, 2008), yet a distinct lack of engagement of the accounting profession (Gray *et al.*, 1993; Mathews, 1997; Glynn *et al.*, 1998; Gray & Bebbington, 2000; Gray & Collison, 2002), the purpose of this paper is to report the results of a preliminary investigation into accounting firm managers' perceptions of demands to undertake sustainability accounting, demonstrated through their response to support from the professional bodies, by asking the question 'Does support from the accountancy professional bodies influence accountancy firm managers' response to the sustainability agenda?'

This paper draws on empirical data that formed part of a preliminary investigation into sustainability accounting in South Australia. There is a large mining presence (sustainability sensitive industry, see Adams, Hill & Roberts, 1998) in uranium, petroleum

and geothermal exploration in South Australia (Rowett, 2008) and because the mining industry is considered sustainability sensitive (Joyce & MacFarlane, 2002; Azapagic, 2004; Jenkins & Yakovleva, 2006), it could mean South Australian accountants are more likely than others to be exposed to clients who require sustainability accounting services. The paper will critically review the literature using the framework of institutional theory before briefly introducing the research design and methods used. Results and discussion are communicated, including a future research agenda.

2.0 Sustainability Accounting

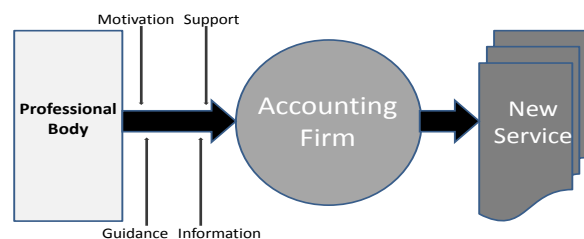
The move toward corporate sustainability through sustainable development is examined and communicated through sustainability accounting (Schaltegger, Bennett & Burritt, 2006). In the literature, sustainability accounting has been defined as the collection and analysis of corporate sustainability information (Schaltegger *et al.*, 2006). This requires integration of an organization's economic, social and environmental dimensions reflected in usable social and environmental information (Schaltegger *et al.*, 2006) that societies (Gray *et al.*, 1993; Clarke & O'Neill, 2006) and clients (Medley, 1997) are increasingly demanding. To meet the demands of the sustainability agenda, sustainability accounting education will be required. Sustainability accounting education can be in the form of an extension of skills taught in the current curriculum (Gray, Bebbington & McPhail, 1994) and has the benefit of encouraging long term thinking ability (Bebbington & Thomson, 2001). Environmental and social information can be in the form of quantified data or non quantified, future orientated information communicating relationships between environmental and social concerns and economic issues (Schaltegger *et al.*, 2006). Accountants will be required to respond to the sustainability agenda and communicate the shifting focus of business through sustainability accounting measures on which the accountancy professional bodies are

increasingly providing guidance and direction.

3.0 Professional Accountancy Bodies

Professional accountancy bodies provide drive and support for change and the provision of new services within the accountancy profession (Figure 1). Professional bodies can also create legitimacy of the role of the accountant and monitor compliance with societal norms (Greenwood *et al.*, 2002). In Australia the professional bodies release information on sustainability accounting (ICAA, 2002; CPA, 2005; NIA, 2005; ICAA, 2008), include details on sustainability in regular publications such as In the Black and Charter, fund research into sustainability (NIA, 2009) and offer professional syllabi reflecting the discourse (for examples see CPA, 2009; ICAA, 2009). Such evidence indicates that the professional accountancy bodies are providing support to the profession on sustainability accounting issues. Gray and Collison (2001) propose moves toward environmental accounting can only come from the professional bodies, and that academia, students or practitioners are unsuitable drivers, lacking the appropriate focus and power. Hence, professional accountants may not respond to demands for sustainability accounting without positive, supportive pressure from the professional bodies.

Figure 1 – The Professional Bodies Providing Drive and Support for Change



4.0 Institutional Theory

Institutional theory is widely applied to social and environmental accounting research and has been used to assess the institutionalization of environmental agendas (Jennings & Zandbergen, 1995; Hoffman, 1999; Christmann, 2004; Bansal, 2005) in addition to theoretical demonstration of how particular accounting practices might be employed as a result of pressures from stakeholders (Unerman & Bennett, 2004; Kolk, 2005; Larrinaga-González, 2007; Islam & Deegan, 2008). The framework provided by institutional theory also allows for understanding of the actions of groups, such as the accounting profession, in addition to the actions of individual organizations (Larrinaga-González, 2007). An institutional environment is comprised of organizations and organizational fields (DiMaggio & Powell, 1983). An organizational field for an accounting firm will be constructed by the daily activities of the firm, such as client interactions, but also by society and the professional bodies (DiMaggio & Powell, 1983; Greenwood & Suddaby, 2006). The organizational field is a critical component of institutional theory and it is theorized that institutionalization causes homogenization where organizations will become similar in their response to societal expectations to increase their success in a competitive market (Zucker, 1977; DiMaggio & Powell, 1983). Institutions become increasingly similar through the institutional force of isomorphism (DiMaggio & Powell, 1983).

There are three forms of institutional isomorphism: coercive, mimetic and normative. Coercive isomorphism arises when firms change their services because of pressure from stakeholders on whom they are dependent (DiMaggio & Powell, 1983) and is identified as a process that stems from the problem of legitimacy (DiMaggio & Powell, 1991). Coercive isomorphism has a self interested, regulatory perspective as distinguished from a normative pressure which contains the assumption that individuals act following expectations from

their roles in organizations and professions (DiMaggio & Powell, 1983). Coercive pressure can be brought about by stakeholders however it is most common when a new legislation is introduced.

Organizations who imitate thriving competitors are usually more successful and legitimate (Tolbert & Zucker, 1983) consequently mimetic pressures can often be a major driver of institutional change (Abrahamson, 1991). Although mimetic forces may be of consideration, particularly when numerous large participants are competing for scarce resources (Abrahamson, 1991) normative pressure to adopt particular institutional practices can result from the pressures to meet group norms rather than mimicry of more successful competitors. Normative isomorphism results from the legitimate authority of norms through professionalization, formal education, and professional networks (DiMaggio & Powell, 1983). Normative structures relate to services that are offered on the basis of group norms and values (Larrinaga-González, 2007). Therefore, as the accounting profession increases information about sustainability accounting and as other accounting firms begin to offer sustainability accounting services, normative pressure can be seen as a response to adopt group norms.

Whilst the three forms of institutional isomorphism often intermingle in their effect, they tend to derive from different conditions and can therefore be considered separately (DiMaggio and Powell, 1983). For the purpose of this preliminary investigation, with a focus on the pressure of the professional bodies and their legitimate authority of professional norms, normative pressure will be treated as the dominant isomorphic pressure, however the research acknowledges that there will usually be an intermingling isomorphic effect. It must be noted that there is criticism of institutional theory as it applies to large firms (Kostova, Roth & Dacin, 2008). Large firms' organizational fields may be different from

those of small firms because their size dictates they will face different suppliers, clients and political pressures ultimately resulting in formation of their own organizational field (Kostova *et al.*, 2008). Hence, it is suggested that isomorphic pressures will be different for large firms and coercive and normative pressures may lose their effect (Davis, 1991; Westphal, Gulati & Shortell, 1997).

5.0 Professional Body Pressures

Institutional change within the accounting profession can be driven by professional associations which, by responding to market forces for a new range of services, alter the political landscape of the profession and ultimately redefine the scope of their services (Greenwood *et al.*, 2002). By facilitating the setting for change (Greenwood *et al.*, 2002) the professional bodies can be a driver for increased social and environmental accounting and reporting. Normative isomorphism can result through professional networks from the legitimate authority of professional norms. Normative mechanisms are propelled through professionalization (DiMaggio & Powell, 1991) that can occur through the professional bodies exerting pressure on individual firms to act according to group norms.

Literature is available from the professional bodies on sustainability accounting services (ICAA, 2002; CPA, 2005; NIA, 2005; ICAA, 2008) and the perceptions of support on these issues from members of the profession could reveal the extent of pressure from the accounting bodies. Therefore if change can be brought about by professional networks through the legitimate authority of professional norms and the professional bodies exerting pressure on firms to respond to pressure to undertake sustainability accounting (DiMaggio & Powell, 1983; Greenwood, *et al.*, 2002), it can be hypothesized that:

The response of accountancy firm managers to the sustainability agenda is positively

related to perceptions of support for sustainability accounting from professional accountancy bodies.

There are other factors that emerge from the literature that could have an impact on the response of accounting firm managers to the demands for sustainability accounting. For the purpose of a preliminary investigation, firm size will be controlled for because of its potential effect on the exposure of firm managers to sustainability issues. Not only will larger firms be more likely to have clients who are larger emitters taking steps to quantify their environmental impact, but larger firms will also be increasingly likely to have larger clients who receive enhanced attention from the public and this attention could impact on their volume of social and environmental disclosure (Tilt, 1997; Stanwick & Stanwick, 1998; KPMG, 2009). Assets and sales are common measures of firm size (Hester, 1985; Palmrose, 1986). However for ease of access to data about accountancy firms and to reduce complexity, number of employees was used (Calof, 1994; Hart & Oulton, 1996) to control for firm size.

6.0 Research Design and Method

The paper draws on empirical data from a larger research project into sustainability accounting in South Australia which employed a survey design. The chosen sample is 121 accounting firms randomly drawn from the population of accounting professionals (Randall & Gibson, 1990; Independent Weekly, 2009). Target responses, measured using a bipolar Likert scale (with five items - range 1-5), related to the firm managers' perceptions. The target questions include multiple items to create a measure of the dependent variable, accountancy firm managers' response to the sustainability agenda, and the independent variable, perceptions of sustainability support from accountancy professional bodies (Table 1). Given the aim of the research to determine perceptions of professional body pressure on sustainability accounting issues, a survey design was most appropriate in

order to obtain breadth of information and confirmation of several of the ideas already developed in the literature (Gray & Collison, 2001). Statistical design includes the use of factor analyses to summarize the structure of the variables and to ascertain if scale items are reliably determining the same construct in each case (Coakes, Steed & Price, 2008). In addition, Pearson's correlation coefficient is calculated and multiple regression undertaken.

Table 1 – Variable Measures

Measure	Item	Mean	SD
RESPONSE Response to the sustainability agenda	Our firm has an active response to the developing environmental agenda as it affects our own procedures	3.45	0.94
	Our firm has an active response to the developing environmental agenda as it affects our clients	3.60	0.98
PROBODY Support from Professional Bodies	As a firm we are aware of the activities of the professional accountancy bodies on environmental issues	3.57	0.87
	In my opinion, it is important for the professional accountancy bodies to be involved in the environmental debate	4.10	0.77
SIZE Firm Size	Number of employees	56.06	67.89

7.0 Results and Discussion

The response rate was 40% with 49 participants fully completing the survey of the 121 professional accountants sampled. A principal component analysis (PCA) was conducted on the two items designed to measure the dependent variable and the two items designed to measure the independent variable. Bartlett's test of sphericity, (dependent variable $X^2(1) = 29.95, p < 0.01$, independent variable $X^2(1) = 4.23, p < 0.05$), indicated that correlations between items were sufficiently large for PCA, and factorability of the correlation matrix can be assumed (Field, 2009). For the dependent variable one component had eigenvalues over Kaiser's criterion of 1 and in combination explained 85.27% of the total variance. Similarly, for the independent variable one component had eigenvalues over Kaiser's

criterion and 65.21% of the variance was explained by the items together. Consideration of the aforementioned indicators for both variables, in addition to the observation that scree plots show little inflexion, justifies the inclusion of two items as one factor for each of the variables in the final analysis. Results of a bivariate correlation indicate that perceptions of the importance of professional body involvement in sustainability issues are positively associated with accountancy firm managers' response to the sustainability agenda, $r = 0.53, p$ (one-tailed) < 0.01 .

A multiple regression was able to be undertaken because the sample size meets the minimum requirement of five times more cases than independent variables (Coakes *et al.*, 2008). Furthermore, no univariate outliers were detected during data screening with z -scores within -3 and $+3$. No Mahalanobis distance values exceed the critical chi-squared value of 10.60 at an alpha level of 0.005 with 2 predictor variables (Tabachnick & Fidell, 1989; 2001; Coakes *et al.*, 2008) indicating that no multivariate outliers exist. The scatterplot of residuals appears normally distributed, displaying a linear relationship with very mild deviation. The regression equation for the preliminary analysis is as follows:

$$\text{RESPONSE}_i = \beta_0 + \beta_1 \text{PROBODY}_i + \beta_2 \text{SIZE}_i^2 + e_i$$

Where:

RESPONSE = dependent variable, response to the sustainability agenda;

PROBODY = perceptions by professional accountants of the importance of sustainability to the accountancy professional bodies;

SIZE = the size of the firm measured by number of employees; and

e = the residual of the equation.

Results from the regression suggest that firm managers' perceptions of importance of professional body involvement in sustainability issues, $t(47) = 4.27, p < 0.01$

(Table 2), is a significant predictor of the response of firm managers to the sustainability agenda, independent of the size of the firm. Size is not a significant predictor when included in the model ($t=1.81$). Results of the preliminary investigation suggest a predictive relationship, supporting the notion that professional accountancy bodies drive and support institutional change within the accounting profession. The bodies are seen to respond to market forces for the new range of sustainability services, thereby altering the political landscape of the profession and potentially redefining the scope of the firm managers' agenda. Results also suggest that professional associations are promoting the expansion of services toward sustainability accounting, and legitimating the change required by highlighting the value of the practice to the profession, namely in the benefits to clients and the wider community.

Despite the preliminary nature of the investigation the paper makes a contribution to the sustainability accounting literature through a current analysis of the perceptions of accounting firm managers of sustainability accounting, directly related to their response to pressure from the professional bodies. In addition, the paper makes a small contribution theoretically to the literature on normative isomorphism, particularly the pressure of professionalization and professional associations. Importantly, the paper contributes to a response to the criticisms of institutional theory with relation to firm size. Preliminary results indicate the size of the firm does not predict the manager's perceptions of the sustainability agenda, which suggests large firms share the same institutional field as small firms and are exposed to the same normative pressures.

Table 2 – Multiple Regression

	R ²	Adjust-ed R ²	F-Statistic	Coefficient	t-Statistic
Constant	0.57	0.33	11.21**	1.60	3.54**
Professional Body Pressure				0.49	3.89**
Firm Size				0.00	1.81

However, results must be considered in context of research limitations. The sample size, limited sample location and breadth of questions used limit the generalizability to the accounting population in relation to quantitative statements which can be made about the results. Results from the South Australian study provide a platform from which to undertake further research at the national and international levels.

8.0 Conclusion

Results from the preliminary investigation in South Australia do support the notion that the response from managers of accounting firms to the sustainability agenda will be driven, at least in part, by the professional bodies, independent of the size of the firm. The research provides support for institutional theory's concept of normative isomorphism with findings suggesting that normative pressures of the accounting bodies could be acting on the accounting firm. The legitimate authority of norms are being enforced through professional body networks creating enhanced perceptions of services that are offered on the basis of group norms and values.

Although there is a need for further research, it can be recommended from the preliminary investigation, that professional bodies increase discourse and action to strengthen their sustainability accounting policy formation. The professional bodies are seen to be a strong force in the accounting firm's institutional environment and are able to provide positive pressure in the form of direction, motivation and guidance for firm managers. With increased pressure from the professional bodies, the response to the sustainability agenda by firm managers could gain momentum and, in turn, make significant inroads to the future of corporate sustainability.

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BEYOND GREENHOUSE GASES: ACCOUNTING FOR CHANGING TRANSPORT COST STRUCTURES

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The introduction of a road user charge in the Netherlands in 2012 could be the first step in changing transport cost structures around the world, if others follow suit. The road user charge means payment for each kilometre driven, all carefully monitored thanks to Global Positioning System (GPS) technology to be installed in each vehicle. The GPS will not only record each journey but will also take into consideration the speed, noise pollution, road damage, time of travel (peak and non-peak) and climate change gas emissions of the vehicle. Through broad consideration of these critical factors affecting current congestion levels, the scheme not only captures the environmental impact of using the road but takes the debate much further by forcing emphasis on sustainable mobility, rather than a narrow focus on carbon dioxide equivalent emissions.

As to be expected, vehicles including trucks with larger carbon dioxide emissions will pay a higher price to use the road network. Despite the growing mood of governments and manufacturers to push forward low emission electric cars, even zero emission vehicles will be charged to use the road, thereby highlighting the broader costs to society of vehicle infrastructure establishment, use and maintenance. Although the charge will be much less than for a normal car, electric cars still use the valuable road system and potential road damage is a large factor in the sustainability equation. The proposed introduction of a charge to use one of the world's busiest road networks has been met with a positive

reaction in principle, primarily because of the Dutch government's long term planning for such issues with prior discussions and engagement of the public in debate over a period of years and the resulting perceived fair and equitable nature of the system. Those who oppose the road-user charge principally base their arguments on the potential for privacy breaches which accompany the GPS tracking process. However, the UK Environmental Transport Association claims that satellite technology, which acts as a tracking device, is no more invasive than using a GPS mapping system, or sending an SMS.

Introduction of the road user scheme will result in a saving for many drivers as it will mean the abolition of fuel and vehicle excise duties, with most vehicles costing drivers less. Commercial vehicles, which travel further and also contribute to congestion through road use at the busiest times of the day, have a higher environmental impact, and will therefore pay more than commuters. Road pricing has large implications for cost structures as the increased variable user costs caused by the scheme will be offset by reduced fixed costs of entry into the vehicle user market. Such cost changes will affect companies, need to be taken into account through changing corporate logistics, and passed on to customers in any businesses re-evaluation of product and service costs and revenues given the state of competition. If an item is going to cost more to be transported in highly congested conditions, or over an increased distance, then the item will need to be re-costed and invariably the consumer will bear the increase. Despite the potential for increased prices for goods and services, from an accountability perspective, a positive outcome of the scheme should be that companies continuing to act unsustainably whilst promoting their sustainability credentials as a marketing strategy will be

found out and forced into sustainable mobility thinking, at least insofar as the road system is concerned.

In the Asia Pacific region, there is discourse amongst economists concerning the level of prices that should be set for road transport. The arguments have not yet developed into a successful model, such as that proposed by the Dutch, which considers not just climate change gas emissions but the broad implications of road use. For example, in Australia at present all cars, whether for personal or commercial use, shoulder a uniform excise charge of 36.1c a litre on petrol, and 19.6c a litre on diesel. With transport the third largest, and second fastest growing, source of greenhouse gas emissions in Australia, the Dutch experience will be important to observe.

Should the outcome from the introduction of the road user charge scheme in the

Netherlands be successful, it could serve as a model that would allow other countries to move forward with a user-pays scheme thereby making progress toward reductions in transport-generated greenhouse gas emissions and ultimately, sustainability of road networks. Road pricing means that the associated switch from a mixed cost structure to a variable costing situation for road users will have conventional management accountants calculating the impact on break-even and profitability. In contrast, sustainability orientated management accountants will also be looking beyond the financials at studies that can demonstrate social benefits for example health improvements for drivers and passengers not having to queue in traffic for so much time, the increased life of vehicles caused by lower use, and the lower accident rates which may be expected to accompany less frustrated drivers.

ENVIRONMENT EXTRA!

Global Climate Change Law Guide

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Further information can be found at: <http://www.bakernet.com/BakerNet/Resources/Publications/Recent+Publications/GlobalClimateChangeLawGuideOct08> . Current price A\$2987.00 for the loose leaf service from CCH.

Extended Scrappage Scheme Goes Live 26 October 2009

From 22 October 2009 the new terms of the British Government's scrappage scheme come into force providing an extra boost to the car industry and consumers. In September it was announced that an extra £100 million was proposed for the Government's scrappage scheme bringing the total budget to £400 million and covering up to 400,000 vehicles in total. Having listened to industry, changes have been made that will bring even more benefits to consumers.

Van owners looking to trade in their vehicles will now be able to scrap their 8-year-old vans instead of the previous 10-year requirement.

The age qualification for car owners now extends the benefits to cars registered on or before 29 Feb 2000 (V registration). Business Secretary Lord Mandelson said: "Consumers and businesses looking for a new vehicle should make the most of the scrappage scheme now. With the new terms, the Government's scrappage scheme makes it

accessible to even more consumers, but it has to end when the funding runs out. Industry figures show that the scrappage scheme is continuing to boost the market. The automotive sector is a cornerstone of British manufacturing. That is why the Government plans to extend this successful scheme with an extra £100 million of funding." The scheme will come to an end in February 2010 or when the funding runs out, whichever is sooner.

Source:

<http://www.aiaworldwide.com/NewsStories/fullStory.php?id=53259>

EU Outflanked by Asian Rivals on Green Economy

2 November 2009

Europe's stimulus spending on greening the economy is dwarfed by China's investment, with some EU countries diverting less than 2% of national recovery plans into sustainable industries. The disparity has sparked fears that 'green jobs' will migrate to Asia. Europe is investing billions of euros into reorienting its economy towards a more sustainable path. In doing so, it aims to get ahead of global competitors in green technologies, which are seen as a major source of future innovation and competitiveness.

However, there are concerns that the 'green jobs' promised by this change will not be enough to replace the jobs lost in outdated industries. Europe's economic recovery plan had a major focus on the green economy, but critics say the investment is not coordinated and will see the EU slip behind larger, more focused programmes being rolled out in China and the US

The recovery plan features three public private partnerships (PPPs), including the Green Cars Initiative and measures to make buildings greener

Figures from banking giant HSBC show the percentage of EU spending directed towards green measures is less than 10%. This looks paltry when compared with South Korea, for example, which has earmarked 80% of stimulus spending for greening the economy. Others are also racing ahead, including Australia with 40%, China with 34%, and Japan with 15%. A policy paper by the European Trade Union Institute said green spending in Europe is considerably less than is widely acknowledged as necessary. Not only does this leave Europe lagging behind Asia, but the report says many of the measures described by European governments as "green" will not actually contribute to a more sustainable economy.

A separate report commissioned by the UN's Green Economy Initiative calls on high-income OECD countries to spend at least 1% of GDP on reducing carbon dependency. Most EU nations currently fall well short of this target. However, even in countries like France, where a major emphasis has been put on green fiscal stimulus programmes, independent analysis of these suggests the climate-relevant elements of the spending plan have been over-estimated by the French government.

Europe has been on the defensive, highlighting its efforts to prioritise big-ticket green projects in areas like greener cars and buildings. The EU executive is pumping €40 billion into green measures with the twin aims of reducing carbon emissions and sparking green job creation. On top of that, a further €3.9 billion has been earmarked for green R&D and infrastructure projects as part of the European economic recovery plan. Add to this investment from the stimulus programmes rolled out by European governments, and the total comes close to somewhere between €86 billion and €90 billion. However, while this is comparable to US spending of around \$80 billion, it falls well short of the €150 billion invested by China.

Karl Falkenberg, director-general of the EU executive's environment arm, said the combined investment from the European Commission and national budgets amounts to a significant commitment to greening the economy. "Compared to our transatlantic friends and competitors we look reasonably well, but Korea and China have significantly higher amounts reserved for greening the economy," he told a Business Europe conference in Brussels last week (28 October).

A huge gulf has opened up between the proportions of spending committed by EU member states to the green economy. He said Italy is spending just 1.3% of its stimulus package on green projects, compared with 21% in France. "There is a lot of potential in the member states to do more," Falkenberg said. However, he added that the European Commission's role is limited when it comes to influencing national budgets and Brussels is focused on coordinating investment.

Thomas Weber of Daimler AG said manufacturing industries, including the auto sector, needed support to expand into expensive new fields such as battery technology and carbon capture and storage (CCS). "We have to ask who will be the world leaders in these areas. Will it be the US, the EU or will it be the most dangerous opponent – China?" he asked. Claude Turmes, a Green MEP from Luxembourg, said Europe would have to weigh in behind its industries in order to compete with Chinese industry. He said Europe may need "an Airbus-type solution" for its battery technology sector if the EU is to take on giant state-backed monopolies in China, noting that European efforts in this field are currently too fragmented.

The European Commission's Falkenberg said there is already considerable cooperation between EU companies and their counterparts in China and South Korea, particularly in the area of battery technology and CCS, where pilot projects are already

under way. "This is a global challenge and we will have to work with our global partners," said the senior EU official. Falkenberg added that it was essential to keep green jobs in Europe for social and environmental reasons. He said the EU's climate package was designed to be feasible for industry because if companies were to leave Europe, they would move to regions with lower environmental standards.

John Monks, secretary-general of the European Trade Union Confederation (ETUC), said Europe is at risk of setting standards so high that it will hurt its competitiveness and job situation. He said established industries are under threat and "not everyone is confident technology is the way out". Monks cited the ailing steel industry as an example of a sector that is suffering but has little to gain from the promise of high-tech green jobs. "All our experience suggests that the transition to new technologies will be painful. Jobs will be lost and older workers will be hardest hit. We have to manage it in a way that avoids social catastrophe," he said.

Aldo Fumagalli Romario, chairman of Confindustria's committee on sustainable development, said Europe has a strong manufacturing industry which could benefit from the sustainability challenge. He stressed that the manufacturing and construction industries account for a third of Europe's GDP and said it was important to incite existing businesses to be more sustainable.

Mariya Nikolova, researcher at the European Trade Union Institute in Brussels, said there is consensus that the crisis is an opportunity to lay the foundations for the green economy, but many of the measures proposed to date fall short. "Green spending in Europe is considerably smaller than what is widely acknowledged as necessary and is left behind by the green investments of Asia and the Americas," she said.

Source:

<http://www.euractiv.com/en/euro/commissio>

[n-tables-200-euro-recovery-plan/article-177547](http://www.euractiv.com/en/euro/commission/n-tables-200-euro-recovery-plan/article-177547)

Westpac set to introduce 'green loans' for homeowners

9 November 2009

Westpac Banking Corporation in Australia is set to introduce interest free "green loans" worth up to \$10,000. The company said the loans support the Australian Government Green Loans Program and will give homeowners an opportunity to improve their energy and water use efficiency.

"The Green Loans Program assists families to install solar, water saving and energy efficient products to reduce greenhouse gas emissions," a statement from Westpac said. "It also has the potential to help around 360,000 Australian households save on energy and water bills."

Westpac group executive for retail and business banking, Peter Hanlon, said the initiative was an investment into the future. "Sustainability is an integral part of Westpac's business strategy, having already reduced our emissions by 40 per cent between 1996 and 2008 with a further reduction of 30 per cent targeted by 2013," Mr Hanlon said. "We will continue to develop innovative new products and services which meet emerging consumer needs on these issues," he said. The green loans will be available from November 16. They include no monthly service fees, establishment fee or prepayment fee, and are interest free, to be repaid over a maximum of four years. "We believe it is important to educate and assist our customers to take responsible actions towards creating an environmentally sustainable future," Mr Hanlon said.

Source: <http://news.smh.com.au/breaking-news-business/westpac-to-introduce-green-loans-20091108-i3bi.html>

COMPLETED PHD – DR WEI QIAN

PHD COMPLETED – DR WEI QIAN FEBRUARY 2008

Awarded by: The Australian National University, Canberra.

Topic: Accounting for Local Government Waste Management: An Assessment of Institutional and Contingency Theory Explanations

Summary: Over the past 10 years, with Australia's urban population growth there has been an increasing pressure on land, resource and waste management throughout the States and Territories. Local government, one of the public sectors traditionally responsible for waste services, is being required to take more environmental issues into account in order to develop a sustainable community. The purpose of this study is to investigate current practices of environmental accounting for local government waste management and to explore possible explanations for these environmental accounting practices.

This study applies a mixed method design to achieve the research objectives, starting with the case studies of 12 local councils in New South Wales (NSW) Australia, and extending them to a mail survey of all councils in NSW. The case studies allow the researcher to explore the practices of environmental accounting for waste management in a real-life context. The case study findings indicate that contingency theory and institutional theory are most likely to provide insightful explanations for current environmental accounting practices in local government waste management. Contingency theory views organisations as technically devised instruments aiming for effective and efficient control of their work processes. Based on this theory, environmental uncertainty, environmental

strategy and task complexity are proposed as explanatory variables. Institutional theory views organisations as social actors and the “carriers” of social structures aiming for legitimacy from a wide range of social institutions. Based on this theory, regulatory pressures, cognitive pressures, community expectations, and inter-professional communication, are proposed as explanatory variables. The mail survey assesses the effectiveness of the two theoretical explanations.

The results reveal that the use of environmental accounting in local government waste management is generally at a moderate level rather than very low or non-existent as previously suggested. However, the variety in environmental accounting practices in local government waste management is significant. When the scope of environmental accounting information becomes broader, from direct to indirect, from internal to external, lower levels of accounting are found. Among the local councils investigated, accounting for external environmental costs and impacts in waste management has always drawn the least attention.

The assessment of theoretical explanations reveals that current environmental accounting practices in local government waste management are significantly driven by proactive environmental strategies, complex waste operation tasks, a high level of inter-professional communication, and uncertain waste management environments. Task complexity, inter-professional communication, environmental uncertainty, community expectations and environmental strategy are all significantly associated with the level of direct waste flow and activity accounting. However, only environmental strategy, task complexity and inter-professional communication, play a

significant role in explaining the levels of accounting for indirect/hidden and external costs and impacts in waste management. It appears that the community's environmental expectations and uncertain waste management environments cannot provide a significant incentive for local government to account for indirect/hidden and external environmental costs and impacts. Two institutional factors, regulatory pressures and environmental cognitive pressures do not significantly contribute to any aspect of environmental accounting practices in local government waste management. When testing the effects of type and size of local councils, it is found that urban councils have a significantly higher level of direct waste flow and activity accounting than rural councils, but the differences in the levels of indirect/hidden and external cost and impact

accounting are not statistically significant. Size of local councils does not explain any aspect of environmental accounting practices in local government waste management.

The results of this thesis indicate that contingency theory provides better explanations for environmental accounting practices in local government waste management than institutional theory. The weaker role of institutional theory explanations implies that the development and institutionalisation of environmental accounting for local government waste management may take a longer time than expected. The explanations for current development of environmental accounting are mainly related to pursuing efficiency and effectiveness of working processes.

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The Annual International Conference of the Centre for Social and Environmental Accounting Research (CSEAR) will, in 2010, be held in partnership with the Environmental and Sustainability Management Accounting Network (EMAN). The conference, based as usual at the University of St Andrews in Scotland, is a gathering of academics, practitioners and researchers who focus on the teaching, research, theory and practice of social, environmental and sustainability accounting and reporting, and environmental Management Accounting.

Following the recent successful Australasian conference collaboration between A-CSEAR and EMAN in 2008, the 2010 Congress will explicitly encourage work in and around the often more practically and managerially focused area of management accounting. Without diminishing work across the wider remit of CSEAR's interests, specialist streams and sessions with an EMAN theme will be encouraged.

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For more information, to register for the Conference, or to present a paper please contact Sue Gray at: csear@st-andrews.ac.uk.

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