

# Towards a better understanding of sustainability accounting and management research and teaching in North America: a look at the community

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Charles H. Cho

*Schulich School of Business, York University, Toronto, Canada*

Anna Kim

*Desautels Faculty of Management, McGill University, Montreal, Canada*

Michelle Rodrigue

*School of Accounting, Université Laval, Quebec City, Canada, and*

Thomas Schneider

*School of Accounting and Finance, Ryerson University, Toronto, Canada*

## Abstract

**Purpose** – The purpose of this paper is two-fold. The first is to provide insight into the academic life, teaching and research activities of active participants in the sustainability accounting and management academic community in North America. The second is to provide readers with an overview of the papers in this special issue.

**Design/methodology/approach** – To meet the first objective, we specifically sought out those who self-identify as sustainability accounting and management academics, based in North American universities and who actively engage in the sustainability academic community in North America. Using an anonymous

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online survey, this group was asked to respond to various questions about their academic life, research and teaching activities.

**Findings** – Survey respondents report that they choose to focus on sustainability accounting and management because they want to make a difference (change the world). To that end, the respondents identify carbon emissions and climate change, social issues such as inequalities, as well as grand challenges and sustainable development goals, as important research topics to pursue in the future. While passionate about their research topics, respondents generally note that research outlets that will serve to significantly move their careers forward are difficult to find. A relatively small number of respondents teach sustainability accounting or management, however, most courses taught are dedicated to the topic and teaching sustainability was identified as amongst the most enjoyable aspects of their academic lives.

**Practical implications** – With study respondents feeling closed out of a number of mainstream journals, career paths at North American institutions could appear somewhat limited for those choosing sustainability accounting and management research as a focus, interest and even passion. This is perhaps even more profound on the teaching side where from a practical perspective, we need to be teaching accountants and managers the significance of sustainability in and for the profession, yes – but even more so for society broadly.

**Social implications** – As we move into the digital age, it is important that professionals bend their minds to sustainability as much as they do to keep up with the “pace of change” on other fronts. A potential risk is that “high-tech” subsumes equally important social aspects that need to be embedded in the process of generating accounting and management professionals.

**Originality/value** – To the best of our knowledge, this is the first time a survey on the work experiences of a sample of scholars teaching and doing research in the area of sustainability accounting and management has been presented for publication. It is meant to provide some descriptive insights into what drives some active participants in this group of academics and reflect on where the future might lead as sustainability becomes an urgent necessity rather than a choice. These descriptive insights and reflections provide a starting point for future inquiries.

**Keywords** Academic life, North America, Education, Research, Sustainability accounting, Sustainability management

**Paper type** Research paper

## 1. Introduction

Our original idea for this special issue was to bring under the spotlight the North American [1] sustainability accounting and management research context. Just as France provided a unique setting to explore (Gibassier *et al.*, 2018), North America has its own particularities. For example, within the USA, there is tremendous tension between various levels of government and society, characterized by opposed views on a plethora of social and environmental issues. Canada seems to be going its own direction on many things (e.g. legalization of cannabis and carbon taxes), but at the same time is in lockstep with many of the individual states within the USA. Mexico faces the massive issues of migration and the “wall”, while in the Caribbean and other parts of the continent development issues and extreme poverty exist in relatively close proximity to the world of tax avoidance and evasion. There have been recent changes in North America in sustainability accounting and management (Camilleri, 2017; Cho *et al.*, 2014; McElroy and Thomas, 2015; Ramsden *et al.*, 2014) and we can expect more in the near to medium term. Altogether, this context points towards rich research opportunities to develop our understanding of social and environmental accounting and management.

This special issue is associated with the seventh centre for social and environmental accounting research (CSEAR) North America Congress, which was held at Ryerson University in Toronto on 21–22 June 2018. The CSEAR community in North America gathers every other year and (at the time of writing) the eighth gathering is upcoming [2]. The approach to calling for papers was similar to that of the 2018 special issue on

sustainability accounting, management and policy in France, which emerged from the fourth CSEAR France conference in 2016 (Gibassier *et al.*, 2018). Authors submitting manuscripts to the seventh CSEAR North America Conference were encouraged to consider the special issue as an outlet, but the call for papers was circulated and open to the wider community of academics doing work on sustainability accounting and management in the North American context.

Our own contribution to the understanding of sustainability accounting and management research and teaching in North America revolves around its community of people. We reached out to academics directly involved in this field/location, a group we also consider ourselves a part of as guest co-editors and editorialists (which admittedly introduces biases into this paper). To reach this community, we set out to survey a sample of North American sustainability accounting and management scholars with the aim to gain insights on their academic life, teaching and research. We, thus, offer a descriptive, behind-the-scene look, meant to serve as a contextual introduction to the special issue [3]. With few exceptions, academic life, teaching and research on sustainability in North America is outside of the mainstream [4] (Cho and Patten, 2010). So, why would academics in North America choose such a career path when there are more popular (and lucrative) paths to follow for a budding accounting or management PhD student? While the full survey results are presented below, the main reason those of us in the community surveyed enjoy the work we do is a rather lowly and mundane one – we want to make a difference (change the world!). This transformational interest has been shared for many years by sustainability scholars (Everett, 2007; Gray, 2010a, 2010b). Although the motivation to engage in meaningful work is widely shared by academics and practitioners at-large and across a variety of professions (Bell *et al.*, 2012; Bunderson and Thompson, 2009; Michaelson *et al.*, 2014), previous research suggests that sustainability practitioners face strong tensions of meaningfulness at work between their passion to transform the world and tempering their ideals when interacting with supervisors or external stakeholders (Conklin, 2012; Mitra and Buzzanell, 2017; Wright and Nyberg, 2012). Our survey provides a glimpse of similar dynamics experienced by sustainability academics such as their enjoyment and struggles emerging from the “double-edged sword of deeply meaningful work” (Bunderson and Thompson, 2009).

Sustainability accounting and management education in North America is in its infancy, often being cast aside in favour of adding more economic-focused knowledge into higher education curricula (Boulianne and Keddie, 2018; Lawson *et al.*, 2014). Yet, there seems to be a push for more sustainability education. Both Association to Advance Collegiate Schools of Business (AACSB) and European Foundation for Management Development Quality Improvement System (EQUIS) [5], which are key accreditation institutions to North American business schools, now include formal criteria for ethics, responsibility and sustainability in their requirements for accreditation. There is also evidence that sustainability issues are becoming more prominent in financial circles, through the work of groups such as the Task force on Climate-related Financial Disclosures (TCFD) and the Sustainability Accounting Standards Board [6]. Furthermore, legal action is being taken against firms on climate-risk reporting [7]. While the content of the curricula remains contested, many other, more personal, unknowns remain about sustainability accounting and management education, which can only be answered by people in the classroom. How integrated is our research with our teaching, how supportive are our institutions and do we work with like-minded colleagues? Our survey offers insights into these questions, opening a window into the teaching activities of our respondents.

Pursuing sustainability accounting research in North America has been fraught with significant challenges (Cho and Patten, 2010, 2013; Patten, 2013). It is related to, amongst

other things, the legitimacy of the domain as a field of research and the barriers to publication enforced by many academic journals and accounting departments (Malsch and Tessier, 2015). In the mainstream North American journals, we have seen the emergence of (for the most part) a limited form of social and environmental accounting research. Consciously or not, many North American academics have managed to ignore several decades of work outside of their realm, using emergent corporate reporting on sustainability simply as a new set of data to which the same old questions are asked (Roberts, 2018). We leave it to the reader to explore Patten (2020) in this special issue, that presents a most elegant discussion of this strange phenomenon (and also summarized in Section 5 herein). As much as anything, this special issue is meant as an outlet for research specifically on North America covering topics and using approaches going beyond the focus of mainstream North American journals. In parallel, our survey presents a snapshot into the backstage of pursuing such research endeavours.

We believe that our survey finds its significance through four intertwining aspects. Firstly, by providing descriptive information on the activities, preferences and challenges of sustainability academics, it provides some (individual-level) context to sustainability scholarship in North America and to the themes of papers in this special issue. Such a contextualizing endeavour is encouraged in sustainability research (Laine, 2009; Rodrigue, 2014) as context shapes perceptions and discourses (Ferguson, 2007; McDonald-Kerr, 2017). Secondly, documenting the personal views and experiences of scholars adheres to a stream of research (Bebbington *et al.*, 2017) calling for a greater focus on – and greater care for – human experiences in academia (Boncori and Smith, 2019; Smith and Ulus, forthcoming). Our survey is a humble, circumscribed attempt at acknowledging the person within the academic function. In parallel, such a grounded endeavour complements research on the state of sustainability scholarship in North America (Cho and Patten, 2010; Roberts, 2018) by exposing individual views on the matter. Thirdly, while academic multitasking (teaching, research and service) is institutionalized, the way it is experienced and managed remains ill-known, challenging and debated (Van der Stede, 2018). Our survey offers grounded insights into the prevalence of multitasking amongst self-identified sustainability academics. Fourthly, as our survey engages with our respondents' views on the most important avenues of research to be pursued, it contributes to the stream of work identifying research opportunities to support the endeavours of sustainability scholars to enable a less unsustainable future (Bebbington *et al.*, 2017; Gray, 2010a, 2010b; Murray *et al.*, 2010; Efthimiou, 2017).

We first present the methods and results of our survey of some actively engaged participants in the North American sustainability accounting and management academic community – *our* community. This is followed by some reflections on the results, limitations and possible future research directions – and beyond. Our intent for this discussion is to provide further thoughts on the firsthand experiences of these scholars and on the contextual elements that could influence or shape their experience now and in the future – while being careful not to make any claims with respect to the generalizability of our findings. We then provide a summary of the papers composing this special issue and we conclude with some brief closing remarks. We hope the papers in this special issue and our survey findings will help readers better understand some of the realities of this small (but growing) community and reflect on how it can be encouraged in its endeavours.

## 2. Methods

For this paper, we sought to gain insights from sustainability scholars who actively engage in the North American sustainability academic community, in terms of their activities and

their experiences of pursuing sustainability research and teaching in their work context. As such, we aimed to reach scholars who self-identified as sustainability academics by their participation in North American sustainability research centres and conferences. Our intent was to gather circumscribed information about them, which explains our choice of the survey method (Bryman and Bell, 2015). Given the descriptive purpose of our study, we opted for a factual survey approach (Easterby-Smith *et al.*, 2015). This approach allows us to document certain views and activities of our respondents to provide a portrayal of the sample surveyed (Easterby-Smith *et al.*, 2015) [8].

### 2.1 Survey design

We designed a survey questionnaire specifically for this study, composed of yes/no, multiple choice (always including an “other: please describe” category), demographic and open-ended questions – these allowed for respondents to express themselves freely on important topics such as challenges or benefits in aspects of their professorial activities. As per our ethics requirements, it was also possible for our respondents to decline to answer any question should they feel like it. The survey was preceded by an explanatory letter and all required ethics approvals from our respective universities were obtained and explicitly mentioned (see Appendix for the full questionnaire). The letter came from the institution of one of the guest co-editors in Canada and clearly stated that it related to a special issue of *Sustainability Accounting, Management and Policy Journal (SAMPJ)*. It was put on the Lime Survey online platform to reach out to respondents effectively by e-mail and collect their responses electronically and anonymously.

### 2.2 Sample selection and questionnaire administration

We compiled a list of 123 academics from corporate social responsibility (CSR) and sustainability conferences and research centres located within North American universities and business schools and divided them into two sub-groups – accounting (61 academics) and management (62 academics). This group was relatively widely dispersed across institutions, coming from 54 different universities and across all stages of academic careers from PhD students to full professors. Although there are undoubtedly other academics who engage in sustainability accounting and management research, this approach was meant to target those who clearly self-identify as sustainability researchers and actively engage in the related network. For example, we selected academics who participate in sustainability-focused conferences and research networks [9] (beyond mainstream accounting and management conferences and/or networks, which may or may not include divisions or sub-programmes related to sustainability), considering such participation as a clear sign of identifying themselves primarily as sustainability scholars and actively engaging in the community. Given this deliberately focused approach, we make no claims that this is a representative sample of all North American academics in sustainability accounting and management.

We configured the Lime Survey online platform to create two distinct hyperlinks for each sub-group and sent the appropriate links to the corresponding e-mail list. We obtained a total of 37 responses (27 in accounting and 10 in management), giving us a response rate of 30%. We initially analyzed the results separately for each sub-group (accounting and management) and found similar patterns between the two groups. Furthermore, we noticed that multiple respondents identified their research interests across accounting- and management-related topics, reflecting the cross-disciplinary nature of sustainability research themes. Thus, we discuss the survey results as a whole in this paper.



### 2.3 Nature of our sample: survey respondents

The majority of our respondents are tenured and tenure-track professors (27 of 37; the other 10 are PhD students/candidates). Most earned their PhD in North America (32 of 37) and 26 of 37 respondents are affiliated with Canadian institutions. The survey was sent out from a Canadian university and the researchers involved are from four different Canadian universities; thus, the relatively high proportion of Canadian respondents is not surprising. This should be kept in mind when considering the survey responses. We have a relatively balanced sample in terms of gender (untabulated), with 49% male and 39% female (12% declined to answer).

We collected information about the proportion of time devoted to teaching and research to outline our respondents' engagement with professorial activities. Results presented in [Table 1](#) show that the majority of sustainability accounting and management academics responding to our survey devote between 10% to 50% of their time to teaching and 31% of their time or more to research. Almost half of our sample devote more than 50% of their research time to sustainability research (46%), while 22% devote all their research time to the issue (untabulated). In terms of publishing experience (untabulated), 40% of our sample published between 1 and 3 articles in sustainability accounting or management, consistent with 59% of our sample being composed of doctoral students and emerging scholars.

## 3. Survey results

### 3.1 Academic life

Given the above background and context for sustainability accounting and management academics in North America, we were interested in learning about the challenges faced by our respondents, as well as the aspects they enjoy most in their role. As such, we asked two open questions to allow them to express themselves freely about these topics. After reviewing the responses, we grouped the topics according to their similarities to get a sense of the occurrence of each topic amongst our sample.

[Table 2](#) presents the results for the challenges identified by our respondents at different stages of their academic careers. Some of the most recurrent challenges are found in the lack of recognition by the wider/mainstream accounting and management community (30%) and in the difficulty to publish in the “top” accounting or management journals – usually, the ones recognized by their schools for tenure and promotion (16%). Both challenges are not unrelated and could be associated with the lack of openness of North American journals to sustainability accounting and management research and/or to the blindness of the journals to existing work on the matter ([Cho and Patten, 2010, 2013](#); [Patten, 2013](#); [Roberts, 2018](#); [Patten, 2020](#)). Finding an appropriate outlet for publication is one of the most frequently recognized challenge for academics based in both Canada and the USA (untabulated) and about half of each professorial position (tenure-track and tenured) identified this challenge in the specific context of research (untabulated), hinting that it can remain present throughout the academic career. In parallel, only a few respondents felt that their institutions were not supportive of their research work (8%, untabulated), which suggests that most found institutions where their work is appreciated despite publication (and other) obstacles. Data availability and/or access to the field (22%) is also noted as a prevailing challenge, which is mentioned for both qualitative and quantitative work. Innovation, in particular in terms of contributions, represents a challenge for 14% of our respondents as well. There were other challenges (untabulated but worth mentioning) such as “having to convince students/colleagues of the urgency of the issues”, the “long tradition of positivist research” and similarly “embracing many different perspectives in the research field”, as well as “differentiating real sustainability from greenwashing”.

Respondents ( <i>n</i> = 37)	PhD student/candidate ( <i>n</i> = 10)		Tenure-track professor ( <i>n</i> = 12)		Tenured professor ( <i>n</i> = 15)		Total (%)	
	T <sup>a</sup>	R <sup>b</sup>	T <sup>a</sup>	R <sup>b</sup>	T <sup>a</sup>	R <sup>b</sup>	T <sup>a</sup>	R <sup>b</sup>
Less than 10%	3	1 (0)	0	0 (0)	0	0 (0)	3 (8%)	1 (3%)
10 to 30%	4	1 (6)	3	0 (3)	7	5 (5)	14 (38%)	6 (16%)
31 to 50%	1	1 (1)	7	9 (2)	6	6 (3)	14 (38%)	16 (43%)
Greater than 50%	0	7 (3)	2	3 (7)	2	4 (7)	4 (11%)	14 (38%)
"I prefer not to answer"	2	0 (0)	0	0 (0)	0	0 (0)	2 (5%)	0 (0)

**Notes:** <sup>a</sup>Teaching; <sup>b</sup>All types of research; <sup>c</sup>Sustainability research (and all *italicized* numbers refer to sustainability research).

**Table 1.**  
Percentage of time  
devoted to teaching  
and research  
(*sustainability  
research*)

While this section of the survey covered academic life in general, it seems that the challenges of our respondents are mainly found in the research aspect of their academic responsibilities. Indeed, when asked specifically about the challenges associated with their research, the same issues were the most prevalent, along with the difficulties to secure funding for research (35%, untabulated).

Table 3 presents the results of what the respondents enjoy most about their role. The feeling of contributing to changing the world clearly stands out with 15 out of our 37 respondents (41%) embracing it, followed by the chance to be part of a small community of close colleagues sharing the same interests (19%) and “passion” about their endeavour (16%). As a sign of the vibrancy of our sample, these perks are distributed amongst all academic positions, from PhD students/candidates to tenured professors. Contrary to the challenges above, the favourite aspects could relate to teaching as much as to research. In total, 14% of our respondents explicitly identified teaching sustainability as the most enjoyable aspect of their academic lives.

Finally, untabulated results indicate that the vast majority of our respondents (32 out of 37) have colleagues in their respective department or area working on sustainability as well. However, while a large number of them have worked together with their colleagues on sustainability accounting or management research projects (22 out of 32), only eight of them

**Table 2.**  
Challenges faced as a sustainability accounting and management academic – by academic position

Respondents (n = 37)	PhD student/ candidate (n = 10)	Tenure-track professor (n = 12)	Tenured professor (n = 15)	Total (%) <sup>a</sup>
No recognition from the mainstream community	2	3	6	11 (30%)
Data availability/access	5	1	2	8 (22%)
Difficulty to publish	0	2	4	6 (16%)
Innovation (break with tradition)	4	0	1	5 (14%)
No clear definition of sustainability	0	1	1	2 (5%)
Same as other academics	0	1	1	2 (5%)
Other – single responses	1	3	4	8 (22%)

**Notes:** Each cell documents the number of respondents having identified this challenge.  
<sup>a</sup>Multiple answers per participant are allowed. Four respondents (three tenure-track professors and one tenured professor) did not answer this question. Percentages are shown for the full sample.

**Table 3.**  
Aspects most enjoyed in their role as a sustainability accounting and management academic – by academic position

Respondents (n = 37)	PhD Student/ candidate (n = 10)	Tenure-track professor (n = 12)	Tenured professor (n = 15)	Total (%) <sup>a</sup>
Change the world	3	5	7	15 (41%)
Colleagues/community	2	3	2	7 (19%)
Passion	1	2	3	6 (16%)
Teaching sustainability matters	0	1	4	5 (14%)
Research and expertise in sustainability	0	1	1	2 (5%)
Opportunities offered by the field	1	0	1	2 (5%)
Other – single responses	1	0	1	2 (5%)

**Notes:** Each cell documents the number of respondents having identified this favourite element.  
<sup>a</sup>Multiple answers per participant are allowed. Six respondents (three PhD candidates, two tenure-track professors and one tenured professor) did not answer this question. Percentages are shown for the full sample.



have worked together to teach sustainability accounting or management. This situation could be due to the scarcity of sustainability accounting and management courses in the North American curricula, as we will now discuss.

### 3.2 Teaching and supervision

In the teaching section of our survey, we first asked respondents whether they teach sustainability issues (in accounting or management) at the undergraduate, master or doctoral level. Then, for each level where they responded positively, we asked whether sustainability issues constituted an entire course dedicated to these issues or they were integrated into a conventional accounting or management course. We also ask whether the course was mandatory or an elective. Our intent was to understand the coverage of sustainability material in accounting and management curricula at our respondents' institutions, as well as to observe how many of our respondents teach matters related to their research topics.

Results are presented in Table 4 [10]. Amongst the respondents, those located in Canada teach far more courses related to sustainability and at all levels. Only one of the US respondents teaches an undergraduate course in sustainability, but the small size of our sample needs to be kept in mind. The same goes for the doctoral level in the USA. In the majority of instances, sustainability issues appear to constitute an entire course dedicated to these issues at the undergraduate and master levels, often offered as electives. At the PhD level, sustainability issues tend to be integrated into conventional doctoral seminars, which are mandatory requirements. Relatedly, 10 out of 37 respondents supervise PhD students in

Respondents ( $n = 37$ )	Canada ( $n = 26$ )	USA ( $n = 11$ )	Total (%) <sup>a</sup>
I teach sustainability issues at the undergraduate level	10	1	11 (30%)
Sustainability issues constitute an entire course dedicated to these issues	6	1	7 (64%)
Sustainability issues are integrated into a conventional accounting or management course	3	0	3 (23%)
This undergraduate course is mandatory	4	0	4 (36%)
This undergraduate course is an elective	5	1	6 (55%)
I teach sustainability issues at the master level	7	2	9 (24%)
Sustainability issues constitute an entire course dedicated to these issues	7	1	8 (89%)
Sustainability issues are integrated into a conventional accounting or management course	0	1	1 (10%)
This master course is mandatory	1	0	1 (10%)
This master course is an elective	6	2	8 (89%)
I teach sustainability issues at the doctoral level	5	1	6 (16%)
Sustainability issues constitute an entire course dedicated to these issues	1	0	1 (16%)
Sustainability issues are integrated into a conventional accounting or management course	4	1	5 (83%)
This doctoral course is mandatory	4	1	5 (83%)
This doctoral course is an elective	1	0	1 (16%)

**Notes:** Each cell documents the number of respondents teaching sustainability issues (in accounting or management).

<sup>a</sup>One participant who teaches at the undergraduate level did not provide further details about the course.

**Table 4.**  
Teaching  
sustainability  
accounting and  
management – by  
institution location

the sustainability area, with doctoral work covering a broad spectrum of topics ranging from control systems and reporting to climate change and social inequalities (untabulated).

Next, we were interested in finding out more about the challenges faced by our respondents in their sustainability teaching activities, hence asked an open question. These challenges varied and none really dominates the teaching landscape, as can be seen from the following responses (untabulated). “Having to convince students/colleagues of the relevance of the topic in accounting or management” (19%) and the “lack of good teaching materials” (11%) constitute the two biggest hurdles, followed by “balancing theory and practice” (5%), “covering all materials in one course” (5%) and “keeping the materials up to date” (5%).

### 3.3 Research

Beyond the research-related challenges listed in Section 3.1, we asked our respondents the benefits they experience in pursuing research on sustainability matters. We provided them with some choices of answers, instructing them to select as many benefits as they wish. We also offered them the possibility to list any other benefits they view as important. Their responses can be summarized as follows (untabulated). Being passionate about one’s research topic is viewed by 86% of our respondents as a notable benefit shared by respondents across all stages of academic careers, from PhD students/candidates (80%) and tenure-track professors (83%) to tenured professors (93%). Over three-quarters of the respondents (76%) appreciate finding significance in their work (conducting “research that matters”) and the distinctiveness of their work (going beyond conventional/mainstream accounting and management research). Very few other benefits were self-offered, although one participant saw efficiency benefits in their research being related to their teaching and service activities and another pointed out how they feel like they help the planet through their research.

We also asked our respondents a series of open questions about the sustainability topics they view as the most important to investigate in the future, both in general and in the North American context in particular. Similar to teaching challenges, we then grouped the topics based on their similarities to appreciate the occurrence of each topic amongst our sample. Results are reported in Table 5. The variety of views on the matter is evident from the long list of topics we collected. Many respondents (10 for research in general and 7 for research in North America) listed carbon emissions and climate change as an issue of utmost importance. Social issues (e.g. inequalities, gender, human rights and child labour) and societal changes, as well as grand challenges and sustainable development goals (SDGs) and issues related to measuring sustainability performance, are also at the top of the list.

The breadth of topics identified by our respondents makes it difficult to make relevant comparisons between the topics identified as important for research in general vs for research in North America. We, therefore, limit ourselves to point out some differences, acknowledging that our discussion is based out of interest rather than out of significance. While systems thinking, biodiversity issues, qualitative environmental research (environmental fieldwork) and the impacts of research on policies and practices are identified as relevant for research in general, they do not come out in the North American context. Conversely, the topics of conservation, small and medium-sized enterprises (SMEs) and research that goes beyond capital market effects are only raised in the North American context. Topics related to social issues, sustainability reporting, technology and innovation, governance, Indigenous communities, as well as sustainability control systems are mentioned slightly more in the North American context as well.

**Table 5.**  
Sustainability topics  
considered to be  
important to pursue  
in the future

Respondents ( <i>n</i> = 37)	For research in general <sup>a</sup>	For research in North America <sup>a</sup>
Carbon emissions and climate change	10	7
Social issues (e.g. inequalities and gender) and societal changes	4	5
Grand challenges and SDGs	5	2
Measuring/ demonstrating sustainability performance and its links to strategy and practices	4	3
Sustainability disclosure/reporting and its value for stakeholders	2	3
Indigenous communities	1	3
Technology and innovation	1	3
Better understanding the meaning of sustainability	2	1
Governance (structure, compensation, impacts)	1	2
Sustainability control systems	1	2
Cost of capital effects of sustainability performance	1	1
Circular economy	1	1
Externalities	1	1
Sustainable finance	1	1
Systems thinking and resilience	3	–
Biodiversity management/accounting	2	–
Environmental fieldwork	1	–
Research impacts on policies and practices	1	–
Conservation	–	1
Sustainability for SMEs	–	1
Sustainability research beyond capital markets effects	–	1

**Notes:** <sup>a</sup>Number of respondents having identified this topic as important to pursue.

#### 4. Some reflections on the survey results, limitations, future research and the broader North American context

In this paper, we have endeavoured to provide a portrayal of a sample of the North American accounting and management sustainability academic community as a backdrop for the special issue. As for caveats, we should first note that participation in the survey is skewed towards the northern side of the USA/Canada border with 26 of the 37 survey respondents being from Canadian institutions and no respondents from other North American countries than Canada and the USA. This limited geographical diversity could be due to the facts that the authors are based in Canadian academic institutions; the e-mail regarding the survey came from a Canadian institution; and/or our sampling relied on information from Anglophone research networks and conferences. However, all conferences and organizations used to create the original sample list were open to any and all North American academics and are not located solely in Canada.

As a second caveat, we acknowledge that the nature of sustainability work can be interdisciplinary, hence, our survey question regarding collaboration within a department or area could have been extended to inter- or cross-departmental networks and collaborations. Thirdly, given our purpose and our sample size, we do not claim that our results could be generalizable to all sustainability accounting and management scholars in North America. Rather, our results need to be considered for what they are, a circumscribed and humble exploration into the activities and academic life of a sample of sustainability accounting and management scholars, who self-identify as such and are actively engaged in their research community.

Overall, the desire to make a difference (change the world) seems to be the main driver for our self-identified group of North American accounting and management academics to focus their research and teaching work on sustainability. Specific to research, respondents note that academic journals that will serve to significantly move their careers forward are difficult to find – but this is less pronounced for those at Canadian institutions. Again, from our admittedly biased and small sample, it seems that barriers to publication are considered greater in the USA for researchers dedicated to sustainability-related topics. Similarly, a certain number of Canadian respondents are actively involved in teaching sustainability while almost none are based in the USA.

Despite greater openness to teaching sustainability reported by respondents based in Canada, the low level of teaching sustainability accounting and management raises concerns. As accounting and management professions move forward into the era when social inequalities and climate change are (at the very least) risk factors for more than just mining and oil and gas companies, we need to think about what our future professional accountants and managers should be learning (and consequently, what (future) professors should be teaching). Considering that active participants of “our community” in North America are passionate and want to change the world, where does that leave us in actually being able to do so (even in the smallest of ways)? Can we assume (or at the very least, hope) that the recent inclusion of ethics, responsibility and sustainability in the formal criteria for the AACSB and EQUIS accreditations will push North American business schools to step up to the plate and take these topics more seriously? We could argue it is not enough to rely on these accreditations. How should we play our part in this push?

We also have anecdotal and first-hand evidence that careers and career paths are affected when making the choice to undertake sustainability (or outside the “mainstream”) research – or not. On one hand, the passion and desire to make a change in the world could be strong enough so that North American sustainability academics would possibly forego opportunities at institutions that primarily value mainstream research. In contrast, “[...] young researchers, especially, may feel pressure to lean towards mainstream research when making career choices, especially early ones (Messner, 2015)” (Meyer *et al.*, 2018, p. 41). Relatedly, Merchant (2010) suggests three options for non-mainstream researchers – “go mainstream”; “go to a lower-ranked school, one that does not value solely publications in ‘top-3’ journals. With the passing of time, most non-mainstream professors will actually have to take this option, as they will not be getting tenure at the top-ranked business schools”; “make an academic career outside the United States” (p. 119).

Altogether, there is a significant risk that the North American sustainability academic community be impoverished, both in terms of people and intellectual trajectories, as the first option above leads to losing members – and potentially the third one if some were to move out of North America.

Given the limited sample, its geographical bias and the fact that a survey instrument cannot be re-visited after the survey has been completed, the results presented herein and the issues mentioned in the preceding paragraphs (and in the discussion below as well, for that matter) provide much in the way of future research questions. Indeed, further research seems valuable to explore the lived experiences of sustainability academics that could not be answered by the survey questions. For example, how do scholars experience and deal with the predominance of mainstream research in North American institutions as they embrace their sustainability research career?

Another aspect is to consider how sustainability academics can (and do) map their research into their teaching. This is clearly a setting where it could be possible given the aforementioned push to bring sustainability into various curricula. With the passion

sustainability academics seem to have for their work and the desire to make a difference, exploring the level of engagement with practice is also of great interest. Is this a group of academics who do engage more with the non-academic sustainability community? How do they engage? Do they feel like their engagement makes a difference? Further qualitative work, particularly interview-based, can help to answer these questions.

Quantitative investigations are also promising, as they can extend the survey beyond our sample (for example, to increase responses from US-based respondents) to deepen our knowledge of the experiences of sustainability academics and offer valuable comparisons on their endeavours and associated challenges and benefits. Future survey work could also take a deliberate forward-looking approach such as using a Delphi survey. A Delphi survey entails asking a group of experts for anonymous feedback on uncertain future outcomes. These responses are collated and summarized, then sent back out to the respondents for further feedback. There are often follow-up questions and such a survey can go more than one round. Such an approach would offer a rich opportunity to engage with current and future challenges in sustainability accounting and management, on which we briefly reflect next.

#### *4.1 Accountants and managers in North America – bean counters, legitimizers or agents of change?*

One thing is clear – in the professional community, sustainability is becoming prominent and increasingly seen as something that managers and accountants must address in practice. In other words, the research and teaching topics of our respondents appear to be entering the mainstream business world. Carbon risk, SDGs and other sustainability issues are now common parlances in the accounting and management (and finance) world. There is (potentially) a growing demand for sustainability scholars' work, which calls for the question as follows: "how can we as academics, researchers and teachers, equip future accounting [and management] professionals to *better deal with the challenges (and possibilities?) associated with sustainability issues?*" (Cho and Mäkelä, 2019, our emphasis).

There is no shortage of high-profile people (e.g. former UN Secretary-General, Ban Ki-Moon; His Royal Highness, the Prince of Wales; Mark Carney, former Governor of the Bank of England; and Michael Bloomberg, Chair of the Task Force on Climate-related Financial Disclosures) putting their voices behind the necessity for accountants and managers to address sustainability issues. These calls, increased visibilities and awareness lead to the question as follows: is our area of "passion" becoming mainstream and if so, are members of our community engaged in this process? Then how so? As a further complication, how does this all fit within the new "digital world" and "big data" paradigm accounting and management education (and research) are entering? We are watching – in real-time – technology and sustainability come to the fore in the profession – whether in education, practice or research.

In this respect, the Chartered Professional Accountants of Canada [Chartered Professional Accountants (CPA) Canada, 2019] released a "foresight" document reporting on the beginning of the consultation and broader initiative on the future of the accounting profession in the coming years. It discusses how drivers of change will impact the accounting profession. These are defined as technology, geopolitical instability, changing societal perspectives, environmental and economic issues [Chartered Professional Accountants (CPA) Canada, 2019]. Arguably, all these drivers should be of equal weight in considering how they will impact the accounting profession. Except for technology, all drivers are deeply embedded in the research and teaching of those surveyed in this study. Yet, it seems the main emphasis is already set on technology when it comes to these key

current and future professional activities. This raises several questions. Is technology a driver, that is embedded in all other drivers (a horizontal driver) – and so it must be focused on before addressing any of the other drivers? Are we simply not working hard enough to bring the other drivers to the fore and we just need to work harder? or is this just another exercise in legitimacy – where the main objective of accounting and management education is focused on bringing to market a cohort of techies and big data crunchers – while paying lip service to underlying societal issues?

From the survey results, “transformation-oriented” research and teaching in sustainability are implied by the respondents who are driven by their motivation and passion to create a less unsustainable world. At the same time, the pressure for academic conformity is particularly intense in the North American setting. Sustainability scholars from this region undoubtedly face the “double-edged sword of deeply meaningful work” (Bunderson and Thompson, 2009). These tensions could be accentuated by the mainstreaming of sustainability issues in the business world as these issues are at risk of being diluted (Milne and Gray, 2013). How (North American) sustainability scholars will stay true to their motivation and aspirations remains an open question. With over half of the respondents to the survey being either PhD students or assistant professors, it remains to be seen how their teaching and research trajectories (and those of their fellow colleagues) will map into academic positions and publications in North America and even more importantly, how their work will contribute to, influence and shape sustainability accounting and management practices.

## 5. Introducing the articles composing the special issue

Now that we have offered some insights into the academic life and activities of a sample of the North American sustainability academic community, we now turn to research conducted in the North American context and present the articles composing this special issue.

The first article (Patten, 2020) is based on the author’s plenary at the 2018 CSEAR North America Congress and was commissioned by the guest co-editors. The author provides his personal reflection on the use of legitimacy theory in sustainability disclosure research. He argues that despite being “constantly under attack from a variety of scholars”, legitimacy seems to remain prominent in the sustainability accounting area. Most importantly, however, Patten is concerned that recent sustainability/CSR-related work published in North American mainstream journals fails to acknowledge not only the theory but also any prior published research in sustainability/CSR accounting. As such, he calls for efforts to help emerging scholars, particularly in the USA, find “the rich body of research the mainstream journals fail to discuss”. This important reminder relates to some of our survey results about the challenges met when pursuing an academic career in the area of sustainability accounting and management – such as the “lack of recognition by the wider/mainstream accounting and management community” and the “difficulty to publish in the “top” accounting or management journals – usually the ones recognized by their schools for tenure and promotion”. Introducing young scholars to the vast corpus of sustainability research could help them face (or circumvent) some of these challenges.

Echoing the importance of legitimacy in sustainability accounting and management research and practice, the second article (Bujaki and Durocher, 2020) investigates how a Canadian corporation manages legitimacy through social reporting in response to an incident that involved the loss of human life in its supply chain. The case firm – Loblaw’s – is a dominant retailer in Canada and its Joe Fresh clothing brand was being manufactured in the Rana Plaza building when it collapsed, killing over 1,100 Bangladeshi workers. Through a qualitative study of Loblaw’s disclosures following the tragedy, the article adapts and



applies [Suchman's \(1995\)](#) typology of legitimacy to interpret social reporting in response to a negative event. The authors mobilize the notion of cognitive dissonance to further develop Suchman's notion of cognitive legitimacy and propose that:

CSR disclosures can be used by corporations as an informational tool to induce discomfited stakeholders to return to a state of consonance under which cognitive legitimacy is accorded to the corporation.

Closely connected to two sustainability topics identified as most important for future research by our respondents – “sustainability disclosure/reporting and its value for stakeholders” (with a focus on social disclosures) and “social issues and societal changes” – Bujaki and Durocher reveal how Loblaw's managed various types of legitimacy following the tragedy and call for more research scrutinizing accountability for the loss of human life.

In the third article, [Chen and Chen \(2020\)](#) investigate the foreseen key topic of “sustainability disclosure/reporting and its value for stakeholders” with a focus on mandatory corporate environmental financial disclosures in the context of publicly traded companies operating in environmentally sensitive industries in the USA. Specifically, they examine whether managerial ability affects the quality of corporate environmental financial reporting. Using regression analysis, they document a negative association between projection errors of corporate environmental capital expenditures and managerial ability, hence, top executives' managerial ability is positively associated with the quality of corporate environmental financial reporting. Overall, this study contributes to the ongoing research stream and debate on environmental disclosure quality and regulation in North America by revealing the influence of managers' personal characteristics onto mandatory environmental information.

The fourth paper ([Kurpierz and Smith, 2020](#)) examines the concepts and models that address accounting fraud in the context of greenwashing. Greenwashing is identified as follows: “any general situation where firms or organizations provide a claim, appearance or implication of environmentally-friendly actions, while actually engaging in environmentally-neutral or -unfriendly actions”. The authors argue that greenwashing is a form of fraud, generally in the form of fraudulent reporting, and suggest that models developed on accounting fraud can be applied to greenwashing. As such, they develop what they describe as the “greenwashing triangle” modelled on a “fraud triangle”. They propose its use as a framing device for understanding greenwashing, as well as for considering policies and procedures that can address greenwashing in practice. The relevance of their work is attested by our survey findings, wherein “differentiating real sustainability from greenwashing” was identified as one of the challenges faced by sustainability accounting and management academics. Kurpierz and Smith's work suggests that the prevalence of greenwashing also offers important opportunities to advance sustainability accounting and management research. Their work is framed in a North American context, similar to much of the legitimacy theory work cited in [Patten \(2020\)](#), the first full paper of this special issue.

The legalization of cannabis has been a predominant topic in North America of late. Canada is the first large economy to fully legalize cannabis, in Mexico, there are plans to legalize it, while in the USA, a majority of the population live in states where it is legal. However, cannabis remains an illegal substance at the federal level in the USA, which creates a grey market. The last paper of this special issue, [Camors et al. \(2020\)](#), is set in this grey market and explores the potential influence of gender on cannabis policy at the local level and on cannabis sales. It engages in the themes of “social issues and societal change”, identified by our respondents as one of the most important research topics to pursue in the future.

The authors acquired local-level data from the process of legalizing the cannabis industry in the state of Oregon. Local governments could place an “opt-out” option on the ballot in elections for local mayors and councillors, whereby the local municipality would not allow for a cannabis industry if a majority of the voters chose the opt-out option. However, localities that opt-out had to forgo any tax revenues that would emerge from the cannabis industry. Tax revenues are significant in the cannabis industry and there are other local social and cost-benefits such as less policing and incarceration for cannabis-based crimes. The authors found that a number of gender-based variables such as whether the mayor was a female and the percentage of women on the local council, had a negative influence on whether an opt-out option was placed on the ballot. Drawing upon upper echelon theory, Camors and colleagues then go on to explore the dynamics of the cannabis industry where it is legal at the state level. Data about female membership on the top management team (TMT) were collected for licenced cannabis producers and retailers in the State of Washington. Despite some previous evidence implying that women tend to be risk-averse, in this grey market industry, female membership in the TMT is greater than it is in the corporate USA in general. Some evidence is found that female membership in the TMT can lead to higher cannabis sales, implying that diversity has a positive impact on business performance. This paper brings out the importance of engaging in ongoing societal changes in North America (such as the increased legalization of cannabis) and their implications for social issues, as suggested by our survey respondents.

## 6. Last words

As we bring this editorial to a close, we hope that members of the North American community have gained greater insight into their colleagues’ work experiences. In our humble opinion, this special issue and *SAMPJ* in general, provide a welcome outlet for the North American community focusing on sustainability accounting and management research. For *SAMPJ* readers outside of North America, we hope this special issue and paper will pique their interest in reaching out to, or engaging further with, the North American community. *SAMPJ* also provides a venue for cross-disciplinary research on sustainability, which we suggest as a medium for accounting and management scholars to engage. From our collective experience, there are too few examples of scholars working across disciplines to provide a contribution to the sustainability literature. We can do more. Let’s make it a collective goal – within North America and beyond.

## Notes

1. In our call for papers for the special issue, North America was defined as follows: “geographically we are considering all of North America, including Canada, the USA, Mexico, the Caribbean and other offshore islands, as well as a part of the North American continent commonly referred to as Central America (e.g. Panama, Honduras)”. We kept this definition to elaborate our paper as well.
2. The next conference was scheduled to take place at York University’s Schulich School of Business (Toronto, Canada) in July 2020 but has been postponed to June 2021 (at the same location) due to the Covid-19 pandemic.
3. As will be explained in the methods section, we opted to survey members of the community who self-identify as sustainability accounting or management scholars (as opposed to scholars who may have published in the area but do not necessarily consider themselves as sustainability scholars) and who actively engage in the sustainability research community in North America.
4. We view “mainstream” accounting research as the “functionalist” paradigm of world phenomena, supporting social order, consensus and integration (Burrell and Morgan, 1979). Mainstream

research particularly promotes the status quo (Fogarty and Zimmerman, 2019) and (consciously or not) disregards “alternative paradigms and their potential to contribute new knowledge to the academic discipline” (Roberts, 2018, p. 72) via gatekeepers who generally seek to “stabilize and freeze research boundaries” (Gendron and Rodrigue, forthcoming, p. 8). In accounting, this paradigm is illustrated mainly by positivist theory and capital market research. As such, given the inherent nature and objective of sustainability accounting and management research to improve society and the environment, we argue that such research is positioned outside these boundaries. This is also evident in Adams and Larrinaga (2019), where engagement research in sustainability is shown to be well outside of the mainstream in North America.

5. See [www.aacsb.edu/](http://www.aacsb.edu/) and <https://efmdglobal.org/accreditations/business-schools/equis/>
6. For more information see: [www.fsb-tcfd.org/](http://www.fsb-tcfd.org/); <https://www.sasb.org/>
7. For example, the People of the State of New York v. ExxonMobil Corporation regarding climate-change related reporting in relation to its operations in Canada’s oil sands.
8. In contrast, inferential surveys, the predominant type of survey in accounting and management research, aim “at establishing relationships between variables and concepts, whether there are prior assumptions and hypotheses regarding the nature of these relationships” (Easterby-Smith *et al.*, 2015, p.75).
9. Examples include the CSEAR North America Conference, the Network for Business Sustainability, the Ivey Sustainability Conference and the Ivey/ARCS PhD Sustainability Academy.
10. While our main focus is on presenting results at the individual level (as we mention in the introduction), the number of respondents in each academic position who teach sustainability is so small that presenting results by position would not be informative. Therefore, we opted for presenting results by institution location.
11. These questions allowed multiple answers.

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## Appendix

### *Online survey questionnaire*

Dear colleagues,

You are invited to participate in a survey on sustainability accounting and management in North America, to be published in an upcoming special issue of *Sustainability, Accounting, Management and Policy Journal*. The purpose of our survey is to describe the activities of sustainability accounting and management academics in North America, in terms of research topics, teaching loads and the challenges and benefits encountered, in line with the theme of our special issue: “towards a better understanding of sustainability accounting, management and policy research and practice in North America”.

As a member of the North American sustainability accounting or management community, *we are deeply interested in your viewpoint and would be grateful if you would accept to take 20 minutes to fill our online survey*, which can be found on the link below:

[*hyperlink removed*]

All the information you will provide us will be collected *anonymously*. Your contribution is important in helping us building a portrayal of our community and our field of research! Thank you in advance for sharing your insights with us.

Should you agree to participate, we would be grateful if you could fill our survey [*date removed*].

Should you need information, please contact [*name removed*] at [*e-mail address removed*] or [*phone number removed*].

This project has been approved by [*names of universities and certificate numbers removed*].

Sincerely,

The team of guest editors/investigators

[Names removed]

### *Sustainability accounting (management)*

#### *Research*

- (1) What sustainability-related topics are you currently investigating in your research projects? (OPEN)
- (2) What are the benefits to you when investigating these topics? [11]
  - Going above and beyond conventional (i.e. mainstream) accounting (management) research
  - Conducting “research that matters”
  - Pursuing research in a topic for which I am passionate about
  - I prefer not to answer
  - Other (please briefly describe)
- (3) What challenges do you face when investigating these topics?<sup>7</sup>
  - My institution does not encourage or recognize sustainability-related research
  - It is difficult to find an appropriate outlet for publication
  - It is challenging to secure funding to conduct the research
  - I prefer not to answer
  - Other (please briefly describe)
- (4) Have you conducted/do you conduct empirical research related to sustainability accounting (management) in North America? YES OR NO



- If yes in 4: What topics do/did you investigate? (OPEN)
- (5) What sustainability-related topics do you see as the most important to investigate in the future?
  - For sustainability research in general (OPEN)
  - For sustainability research in North America (OPEN)

*Teaching*

- (6) Do you teach sustainability accounting (management) [ . . . ]
- (a) At the undergraduate level? YES OR NO
- If yes in 6a: At the undergraduate level, sustainability issues
    - \* constitute an entire course dedicated to these issues?
    - \* are integrated into a conventional accounting (management) course
  - If yes in 6a: Is this undergraduate course
    - \* mandatory
    - \* elective
  - If yes in 6a: Approximately how many students are enrolled in your undergraduate class
    - \* on average in a single undergraduate class
    - \* in total across all your undergraduate sustainability classes (per semester)
- (b) At the masters level? YES OR NO
- If yes in 6b: At the masters level, sustainability issues
    - \* constitute an entire course dedicated to these issues?
    - \* are integrated into a conventional accounting (management) course
  - If yes in 6b: Is this masters course
    - \* mandatory
    - \* elective
  - If yes in 6b: Approximately how many students are enrolled in your masters class
    - \* on average in a single masters class
    - \* in total across all your master's sustainability classes (per semester)
- (c) At the doctoral level? YES OR NO
- If yes in 6c: At the doctoral level, sustainability issues
    - \*constitute an entire course dedicated to these issues?
    - \* are integrated into a conventional accounting (management) course
  - If yes in 6c: Is this doctoral course
    - \* mandatory
    - \* elective
  - If yes in 6c: Approximately how many students are enrolled in your doctoral class
    - \* on average in a single doctoral class
    - \* in total across all your doctoral sustainability classes (per semester)
- (d) If yes in 6a, b or c: What challenges do you face in teaching sustainability accounting (management)? (OPEN)

- (7) Do you supervise doctoral students who study sustainability accounting (management)?  
YES or NO  
(a) If yes in 7: What are the topics of your students' dissertation/thesis? (OPEN)

*Academic life*

- (8) What do you enjoy most in your role as sustainability accounting (management) academic in North America? (OPEN)
- (9) What challenges do you experience as a sustainability accounting (management) academic in North America? (OPEN)
- (10) Do you have colleagues in your department or area working on sustainability as well?  
(a) If yes in 10: Do (or did) you work together on sustainability accounting (management) research projects?  
– YES  
– NO  
– I prefer not to answer  
(b) If yes in 10: Do (or did) you work together to teach sustainability accounting (management) courses?  
– YES  
– NO  
– I prefer not to answer

*Demographic questions*

- (11) What is your current academic position?  
• PhD student  
• PhD candidate  
• Assistant Professor  
• Associate Professor  
• Full Professor
- (12) Where is your PhD institution located?  
• Canada  
• USA  
• Mexico  
• Central America  
• Europe  
• Africa  
• Oceania  
• Asia
- (13) What percentage of your time is devoted to teaching activities?  
• Less than 10%  
• 10%–30%  
• 31%–50%  
• Greater than 50%

- (14) What percentage of your time is devoted to your research activities?
- Less than 10%
  - 10%–30%
  - 31%–50%
  - Greater than 50%
- (15) What percentage of your research time is devoted to sustainability? (OPEN)
- (16) How many research article(s) in sustainability accounting (management) have you published so far?
- None
  - 1–3
  - 4–6
  - 7–9
  - 10–12
  - More than 12
- (17) What is your gender? (OPEN)
- (18) Where is (are) your affiliated institution(s) located?
- Canada
  - USA
  - Mexico
  - Central America
  - Europe
  - Africa
  - Oceania
  - Asia

**Corresponding author**

Charles H. Cho can be contacted at: [ccho@schulich.yorku.ca](mailto:ccho@schulich.yorku.ca)

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