




ELSEVIER

Contents lists available at [ScienceDirect](https://www.sciencedirect.com)

# Critical Perspectives on Accounting

journal homepage: [www.elsevier.com/locate/cpa](http://www.elsevier.com/locate/cpa)

## The evolution of scientific/intellectual movements: Exploring the formulation of a socio-ecological perspective on accounting

Nuria Descalzo <sup>a,\*</sup> , Jan Bebbington <sup>b</sup>, Carlos Larrinaga <sup>a</sup>

<sup>a</sup> Departamento de Economía y Administración de Empresas, Universidad de Burgos, Pza. de la Infanta D<sup>a</sup> Elena, s/n, 09001 Burgos, Spain

<sup>b</sup> Pentland Centre for Sustainability in Business, Lancaster University, LA1 4YX, United Kingdom

### ARTICLE INFO

#### Keywords:

Socio-ecological accounting  
Sustainability accounting  
Anthropocene  
Scientific/intellectual movements  
Research culture

### ABSTRACT

Motivated by the accumulation of concerns about the research culture in accounting, and its (insufficient) contribution to major socio-ecological challenges in the Anthropocene, this paper explores how scholars can be mobilized to build collective intellectual frames and identities as a precursor to generating new knowledge. We report on an *in vivo* study into a deliberative process that commenced in 2020 involving a group of scholars that sought to articulate a socio-ecological perspective on accounting (the S-E group). Informed by Scientific/Intellectual Movements literature, the paper presents a participatory and reflexive analysis of the initial stages of this initiative as it develops. The study shows how the mobilizing force of grievances derived from the marginalization of relevant ecological and social justice concerns in the accounting discipline provides the motivation for intellectual development. The review of the group also highlights the narrative and material resources the movement employs to remove the obstacles to advance a socio-ecological research program that, ultimately, is targeting all accounting research. Finally, this paper argues that innovative and socially relevant research requires time and dedication and collective organisation, an aspect that is often downplayed in a fragmented, virtual and accelerated world.

### 1. Introduction

Researchers within the critical, interdisciplinary, social and environmental traditions in accounting call for emancipatory research that will positively impact on society and the natural environment (Gray 2002; Roslender and Dillard, 2003; Adams and McNicholas, 2007; Spence, 2009; Gray, 2010; Bebbington et al., 2017; Dillard and Vinnari, 2019; Tregidga and Laine, 2022; Bebbington et al., 2023), realising that these ambitions are always a ‘work in progress’, with novel research activities being developed alongside reflections as to if current work falls short of emancipatory ideals (Owen, 2008; Mathews, 1997; Spence et al., 2010; Bebbington and Larrinaga, 2014; Deegan, 2017; Bebbington et al., 2023). While processes of intellectual renewal may be personal, there is also the potential for communities of scholars to come together to forge new directions. This dynamic has been observed within the accounting research community. For example, in the 1970 s the founding of *Accounting, Organizations and Society* was predicated on a desire to bring to the fore a sociological and organisational understanding of accounting (Hopwood, 1976; Hopwood, 2007; Bebbington, 2021), with journals such as, *Accounting, Auditing and Accountability Journal* and *Critical Perspectives on Accounting* being founded around a nucleus of scholars whose work (then and still now) departs from ‘mainstream’ accounting research pre-occupations. Understandings

\* Corresponding author.

E-mail addresses: [ndescalzo@ubu.es](mailto:ndescalzo@ubu.es) (N. Descalzo), [j.bebbington1@lancaster.ac.uk](mailto:j.bebbington1@lancaster.ac.uk) (J. Bebbington), [carlos.larrinaga@ubu.es](mailto:carlos.larrinaga@ubu.es) (C. Larrinaga).

<https://doi.org/10.1016/j.cpa.2026.102855>

Received 29 July 2022; Received in revised form 13 April 2026; Accepted 15 April 2026

1045-2354/© 2026 The Author(s). Published by Elsevier Ltd. This is an open access article under the CC BY-NC-ND license (<http://creativecommons.org/licenses/by-nc-nd/4.0/>).

of how these communities coalesce to create expectations about, and permission to advance, a certain kind of research exists. For example, how the ‘Sheffield School’ came into being and the effects it had, has been the subject of reflections (Roslender and Dillard, 2003; Broadbent and Laughlin, 2013; Laughlin, 2014). In the 1990s, the aspirations for social and environmental accounting included programmatic aspects such as hosting dedicated conferences, co-editing special issues, launching focused journals and creating an international research network to support these activities (Gray, 1993) with Correa (2011) describing how an equivalent process played out in the context of the Spanish social and environmental accounting research community. More recently, an understanding how research networks are (or may) underpin Foucauldian scholarship (Gendron and Baker, 2005), the intersection of accounting and religion (Joannides and Berland, 2013) and the process of laying out what a queering of accounting would entail (Ghio et al., 2023) also exists. We seek to contribute to this stream of work which applies approaches from the sociology of knowledge to accounting research (i.e., sociology of accounting research).

While previous work in sociology of knowledge has examined conscious and deliberately organized movements of scholars seeking to trigger change in their disciplines or to found new ones (Abir-Am, 1987) and literature has theorized collective intellectual intents linked with social movements theory (Frickel and Gross, 2005; Parker and Hackett, 2012; Parker, 2010; Rolin, 2016), accounting studies have paid limited attention to consciously directed collective movements within accounting scholarship. Furthermore, previous studies in accounting have been conducted *ex post*, sometimes drawing retrospectively on interviews with key actors (Gendron and Baker, 2005) and other times relying primarily on bibliographic analysis (Malsch et al., 2011; Rutherford, 2018). This predominance of retrospective accounts restricts our understanding of how such movements unfold as they are being constructed. Gendron and Baker (2005) already noted this limitation and called for examining an “emergent interdisciplinary movement as it actually develops” (p.562). In response, this paper adopts an *in vivo* approach to study the early stages of a collective initiative which aims to articulate a new perspective on accounting research.

The aim of this paper is to understand how ideas, as well as material, rhetorical and relational resources are being purposefully mobilized to build an accounting movement that will be ‘fit for purpose’ in the context of the challenges offered by the Anthropocene (Bebbington and Larrinaga, 2014; Laine et al., 2020; Tregidga and Laine, 2022; Bebbington et al., 2023). The paper reports on an ongoing collective intellectual endeavour by a group of accounting scholars and a practitioner (of which the authors of this paper are a part) that is seeking to develop a socio-ecological perspective on accounting (hereafter the S-E group). The group is united by an emancipatory aim, triggered by the sense that the lack of reaction to the biosphere crisis, as well as the insufficient contribution by accounting scholarship (including social and environmental accounting) has consequences in terms of justice, equality and wellbeing for people and especially the most vulnerable. Without wishing to overstate the role of accounting in addressing major societal challenges and transformations, the group expresses a clear dissatisfaction rooted in the conviction that accounting research and practice have fallen short of (and could contribute more directly and proactively) to mitigating and adapting to the ongoing socio-ecological deterioration and its multiple consequences. This study draws on a literature within the broad field of sociology of knowledge, that of scientific/intellectual movements (hereafter SIMs), which provides the theoretical toolkit to study the S-E group (Frickel and Gross, 2005; Parker and Hackett, 2012; Parker, 2010; Rolin, 2016; Vermeulen, 2018). According to this literature, SIMs are different from other forms of academic development because of their consciously directed collective nature, similar to social movements, which aim at challenging disciplinary power dynamics: SIMs are inherently political and usually driven by common, non-epistemic values (Frickel and Gross, 2005; Rolin, 2016).

This theoretical approach invites reflection on the nature of the academic system that the S-E group is seeking to transform. Concerns have been expressed that the way accounting scholarship is organised encourages a narrowing, rather than an opening out, of perspectives as well as a short-term instrumental academic mindset. For example, Fox (2018) studied the socialization processes that have ‘herded’ young scholars into mainstream accounting research following the so-called ‘U.S. model’ (see also Panozzo, 1997). This has resulted in tight gatekeeping as to what appropriate accounting research entails (Gendron and Rodrigue, 2021) and prevents ideas that may be seen to be peripheral to accounting to be aired in such a way as to become a source of future innovation in thinking (Michelon, 2021). Indeed, Rutherford (2018) identifies that one of the consequences of a narrowing of what constitutes ‘appropriate’ accounting research (in terms of topics and methods) is that resources available to scholars who are working outside of the mainstream are thinly spread. We contend that this ‘thinness’ inhibits field development. Beyond the shape of academic accounting, scholars have also exposed institutional pressures, often framed as ‘publish or perish’ (Mathews, 2007), that promote instrumental mindsets and behaviours (Gendron, 2015; Becker and Lukka, 2023). Finally, the extractive nature of academic publishing is also linked to the instrumental nature of knowledge production (Picard et al., 2019; Andrew et al., 2024) and neo-liberalization of higher education (Martin-Sardesai et al., 2021). The case described in this paper is an attempt to counteract these dynamics through collectively organized reflexivity.

Two clarifying points need to be made at the outset. First, this paper is not aimed at providing an account of what a S-E accounting may entail in detail.<sup>1</sup> Rather, it focuses on describing and conceptualising the process that is being followed by the group. Second, in light of the urgency to formulate responses to the planetary crisis, we cannot afford to wait to study the S-E group *ex-post* but need to examine it as it unfolds (Funtowicz and Ravetz, 1994). In addition, studying a live process formally also creates possibilities for refining the approach as the work continues.

The study of the S-E group yields three sets of conclusions. First, critical accounting movements seeking to question the foundations of accounting research need to proceed in the margins of an academic archetype that fosters incremental knowledge production tied to

<sup>1</sup> Publications that build on the work of the S-E group include: Bebbington et al., 2024a, 2024b; Vollmer, 2024.

shorter term returns. New research programs entail substantial narrative and material resources, as well as, and this is our second conclusion, a great deal of collective organisation and coordination, particularly so in the current digital age. Concerning the substance of the grievance that motivated the initiation of this putative movement, the final conclusion underscores the processual nature of movements and observes that the scientific community targeted was gradually moving from social and environmental accounting research (hereafter SEAR) to accounting altogether: the S-E accounting program seeks to address the failure of accounting to take Anthropocene forces seriously.

With these opening observations in place, the paper proceeds thus. Section two lays out the foundations which underpinned the paper. The first of these relate to the nature of the Anthropocene and what this implies for scholarship: the response to this problematisation was the founding of the S-E group. The second foundation is the conceptual approach used to understand the work of the group to date, namely the literature describing how SIMs come into being and are sustained, which draws on the sociology of knowledge literature. Section three moves to describing the research methods used to illuminate the S-E group dynamics. Section four describes the S-E group and presents the analysis undertaken to understand how ideas and resources are being mobilised at the outset of what (it is hoped) will become a SIM. Section five reflects upon the data presented to develop interim observations about the S-E group. The paper closes with reflections on how this particular group process compares to earlier SIMs highlighted in the introduction (especially the sociological turn in accounting and the social and environmental community) as well as linking to more contemporary community building (in the form of queering accounting scholarship). The extent to which the S-E group has self-consciously resisted some of the pressures of contemporary academic life are also explored.

## 2. Foundations

There are two foundational aspects underlying this paper. The first foundation considers the nature of the social-ecological systems that humanity and all other living creatures reside within and the pressures on display in this context. The reason for expounding on this context in the paper is that it is these challenges that underpin the motivations for drawing together the S-E group. The second foundation focuses on the conceptual underpinning of the paper, namely literature that considers how SIMs come into being. This framing is central to the aim of the paper as it guides our elaboration of the inception of the S-E group.

### 2.1. The Anthropocene

The way ecological dynamics are characterised, and the social and economic ramifications that affect and are affected by these dynamics, motivate the S-E group and draw from the field of earth system science. Earth system science is a relatively recent interdisciplinary domain of study that characterises how physical and living elements interact to create conditions for human flourishing. Scientific consensus has emerged that earth system elements are moving beyond their previous ranges and approaching tipping points that will push the earth system into a new equilibrium. There is a concern that the new equilibrium emerging from the range of possible equilibria will be less amenable to human flourishing and disruptive to economic systems (Folke et al., 2021). By disruptive, we mean that the certainties that underlie the operation of markets, economies and organisational norms will fundamentally change (Nyström et al., 2019). The term, the Anthropocene, is often used to describe this dynamic with some work exploring its relevance for accounting (Bebbington et al., 2020; Bebbington and Rubin, 2022).

There are inter-governmental processes at play that address these concerns, such as the Intergovernmental Panel on Climate Change and the Intergovernmental Panel on Biodiversity and Ecosystem Services. Their work cascades to actions taken by governments and ultimately these actions affect the operating environment of organisations. Other ways to characterise the situation we find ourselves in is the planetary boundaries concept (Richardson et al., 2023; Rockström et al., 2023), which again has had some resonance in the accounting literature (Bebbington and Larrinaga, 2014).

The question posed within the S-E group, therefore, is what are the implications of these ideas for accounting scholarship and practice? If the analysis underpinning Anthropocene thinking is robust, then everything we take for granted in terms of organisational functioning will change. At the same time, we take as given the belief that accounting is pre-eminent in the construction of organisations and markets (Miller and Power, 2013). In light of this, the ambition that the S-E group is not to develop a sub-field of accounting such as the case of SEAR. Rather, the aspiration of this movement is to apply S-E accounting to all accounting. All of accounting needs to be mobilized to prevent (as far as this is still possible), navigate and ameliorate Anthropocene effects. There are indications suggesting that sustainability concerns have already permeated most accounting arenas. This is evident in the work of those who focus on the stability of the economic system and the functioning of financial markets. The Financial Stability Board has identified that climate change and nature disruption are systemic risks for the global economy and financial system, as they consist of risks that cannot be diversified, and which need to be considered in financial disclosures as a matter of urgency (Financial Stability Board, 2024). Furthermore, observers from completely different standpoints have affirmed that addressing the challenges raised by the Anthropocene require to transform the motives of corporations (Dechow, 2023; Österblom et al., 2022), something that would concern not an accounting subfield but involves the constitutive capacities of all accounting (Miller and Power, 2013).

### 2.2. Scientific/Intellectual movements

Frickel and Gross (2005, p. 206) define SIMs as “collective efforts to pursue research programs or projects of thought in the face of resistance from others in the scientific or intellectual community”. These ideas have emerged from the confluence of the sociology of science and social movements literature (Parker and Hackett, 2012), with the aim of explaining the relevance of purposeful and

collective action in bringing about changes in the ideas and practices that prevail in scientific communities (Parker, 2010; Rolin, 2016). This framing has been used to explain the development of new fields such as systems biology (Vermeulen, 2018), indigenous studies (Koskinen and Rolin, 2019) and environmental sociology (Scott and Johnson, 2017) as well as attempts to integrate ecology and social science (Parker, 2010). SIMs are characterised thus (Vermeulen, 2018; Rolin, 2016): there are those who are trying to effect change (the movement), the aim of which is the construction of a new research program with this activity taking place in a context in which there is a friction between the movement and other groups occupying different positions in academic fields.

The SIMs literature assumes that fields of study are the outcome of the effort of 'factions' within scientific communities that, at some point, challenge the established disciplinary order (in this sense they follow the ideas of Kuhn, 1962). A 'movement', therefore, consists of a collective of scholars who consciously seek to develop ideas that break with a field's conventional normative stance (Cohendet et al., 2014). As such, SIMs are expected to be contested by a 'mainstream'. At the same time, it is anticipated that while members of a SIM will also disagree with each other, there is sufficient commonality of purpose to motivate "consciously directed collective action" (Frickel and Gross, 2005, p.207; see also Parker and Hackett, 2012). Given the political costs associated with SIMs, it is assumed that new ideas arise from members' dissatisfaction with the perceived state of their fields (Parker and Hackett, 2012). The feeling that 'something is wrong' with accepted norms in a field has been described as a "social-psychological experience of grievance" (Frickel and Gross, 2005, p.210): the dissatisfaction must be sufficient to motivate collective action and offset the potential professional risks and hurdles the engagement with those movements may engender (Frickel and Gross, 2005, p.210). There is also a sense that SIMs follow a lifecycle (Frickel and Gross, 2005), albeit that often it is difficult to define a SIM's duration (Koskinen and Rolin, 2019). The dissolution of a SIM may be read in two ways. In a 'successful' SIM, the movement disappears when resistance to the ideas has decreased, and its intellectual program has achieved sufficient acceptance to become institutionalised as a school of thought or discipline. Alternatively, a SIM may disband and disappear from the intellectual scene if it fails to gain traction (Frickel and Gross, 2005). As for the process of developing a new research program the SIM literature theorises that the ideas that may emerge from SIMs are not 'out-there' waiting to be found, nor to 'cause' the formation of a SIM. Rather, a new research program is purposely framed with an associated sense of urgency for a SIM to be initiated. In addition, there may be reasons why a SIM emerges at a particular point in time. For example, there may be a particular political moment which SIMs may coincide with (Hambrick and Chen, 2008).

Frickel and Gross (2005) propose four related dimensions that underpin the development of a SIM, the most important of which is the 'intellectual identity' of its members, i.e., how they conceptualize themselves and other researchers and how this self-image motivates them to conduct scholarly work they perceive is consistent with their identity. Together with intellectual identity, Frickel and Gross (2005) also suggest that SIMs are framed through three further interrelated narratives: rhetorical identity claims that construct the collective identity of the movements (for example, the constant repetition of some key ideas, the reference to a core group of authors or allusions to singular events); historical narratives that refer to some founding authors and events, which seek to situate the movement as the natural evolution of widely held values and identities; and positioning the movement and shaping its boundaries by criticizing existing scientific fields or alternative intellectual positions, or even engaging in strategies to undermine their credibility (Hambrick and Chen, 2008). In this latter respect, the literature suggests that the political aspects of the challenges to the scientific status quo that intellectual movements are seeking should not be underplayed (Frickel and Gross, 2005; Vermeulen, 2018; Rolin, 2016). Vermeulen (2018, p. 1766–7) points out that "as new intellectual developments challenge the status quo, and rearrange the order of knowledge, [SIMs] are inherently political". As a result, the interests and non-epistemic values of adherents and opponents to the movement have a prominent role to play in the fortunes of the movement (Parker, 2010; Rolin, 2016).

The chances that a SIM will overcome resistance are associated with the availability of different kind of resources. The grievance mentioned above provides the impulse needed to overcome the potential risks engendered by the participation in intellectual movements, but SIMs remain time-consuming and resource-intensive endeavours (Hambrick and Chen, 2008) that require substantial (and purposeful) coordination (Frickel and Gross, 2005; Parker and Hackett, 2012; Rolin, 2016). Therefore, proponents of SIMs dedicate careful consideration to the social and material conditions of SIMs. These include disciplinary authority/power, as well as material and relational resources. Successful SIMs are often headed by senior scholars enjoying reputable status, who are followed by their *protégés* (Frickel and Gross, 2005). Secure positions enjoyed by established researchers, who have the benefit of higher levels of intellectual and publishing freedom, provide them with some leeway that may limit professional risk enabling 'maverick ideas' to be proposed (Frickel and Gross, 2005). In contrast, less established scholars are often subject to higher pressure to conform to dominant disciplinary norms (Parker and Hackett, 2012; Parker, 2010). At any rate, attaining disciplinary authority is problematic (Abir-Am, 1987), requiring time and the mobilization of further resources in a struggle with competing movements for the limited attention space (Frickel and Gross, 2005).

Nurturing intellectual movements requires material and relational resources: for example, "jobs for SIM participants have to be found, conferences organized, special issues of journals edited, grant support obtained" (Frickel and Gross, 2005, p. 207). Spaces and channels through which members can share information and build the interconnections and networks that elicit collective action need to be developed. By allowing frequent and intense intellectual interaction, university departments have traditionally catalysed researchers' interests, dissatisfactions and resources into intellectual identities (Frickel and Gross, 2005; Scott and Johnson, 2017), which may explain why SIMs have historically been associated with physical locations (for example, in accounting, the Sheffield School). More recently, virtual platforms also provide opportunities for micro-mobilization that were previously the province of physical places (Tufekci, 2017). Parker and Hackett (2012, p. 39) contend that in the absence of those opportunities, hot spots, and hot moments, "places and times of high emotion, creativity and performance where transformative science is done" can also catalyse SIMs.

In summary, the description of how movements strive to construct new research programs, despite resistances, highlights how intellectual changes are far from objective processes of 'truth' discernment. Instead, they are complex social and political processes where framing ideas, narrative building and political struggles can explain the evolution of disciplines. The ambition of the S-E group

to develop a socio-ecological approach to accounting resonates in several respects with the previous description of SIMs. While we do not claim that the S-E group can currently be described as a SIM, this body of work provides a useful conceptual lens for examining its early emergence. In particular, we draw attention to the movement's dependence on diverse resources (material, relational, and forms of disciplinary authority) and to the inherently political dynamics involved in their allocation and mobilization, which shape the capacity of the S-E group to challenge or reinforce normative positions within the academic field. Importantly, as already noted this endeavour is not spontaneous but consciously directed and collectively coordinated, requiring significant framing efforts. The literature highlights four key framing processes that are especially relevant for our analysis: the construction of a collective intellectual identity, the articulation of historical narratives that situate the movement, the delineation of boundaries vis-à-vis alternative intellectual projects, and the development of rhetorical claims that sustain and legitimize the emerging scholarly community. These concepts provide the main analytical lenses through which we examine the early stages of the group's emergence. The next section introduces the methods employed to enable an understanding of the S-E group.

### 3. Research methods

The S-E group that is the subject of this paper convened eighteen members: seventeen accounting scholars and one representative of the accounting profession (see [Supplementary materials, Table S1](#)). A participatory research strategy ([Llewellyn, 2007](#)) was utilized with the first named author undertaking the study of the process ([Alvesson and Deetz, 2000](#)) as it emerged, with the full knowledge and consent of the group members.<sup>2</sup> Participant observation is an appropriate research strategy for gaining insight *in vivo* into the emergent and live process followed by the group. In participant observation, a researcher is directly involved in the collection and interpretation of empirical material "to an extent not possible through other data collection methods ... [this affords] the researcher an insider's view of behaviour, conversations, language, and meanings" ([Parker, 2017, p. 339](#)). With an origin in ethnographic studies ([Atkinson and Hammersley, 1994](#)), participant observation brings together various research activities, ranging from interviews to journaling (diaries), informal conversation, or the analysis of documentary sources.

Evidence has been gleaned using three methods. First, the paper's first author created a record of what took place in each meeting (see [Supplementary materials, Table S2](#)) with notes being taken during and after the meetings to surface group perceptions. This yielded 60 hours of participant observation between January 2020 and July 2022. Second, group members were invited (there was no obligation) to write reflective pieces at various stages of the process, the contents of which were shared in subsequent group sessions to deepen discussion. These materials have been gathered to analyse the ideas mobilised, the course of identity construction and how resistance and the availability of resources were framed by members. The evidence derived from this analysis is identified in terms of the moment in time when the statements were made and are formatted in italic font to make the source of this material obvious to a reader. The use of reflective pieces added a double loop learning dynamic to the process as a way to encourage reflexivity ([Parker, 2017](#); see [Parker and Hackett, 2012](#), for an analysis of the role of emotions in the construction of SIMs). These two approaches were used to gain insights to inform discussion in this paper about the extent to which there is dissatisfaction about the process of knowledge creation within the group, itself an element identified in the conceptual framework as being important in the process of initiating a SIM.

In addition to the two methods used to document the participant observation of the S-E group, a third data element was also brought to the analysis, aimed at better understanding the ideas that shaped group participants, as well as the roots of their intellectual dissatisfaction. The datasets focused on a citational analysis of S-E published work, and an examination of the previous collaborations co-authored by S-E participants prior to the constitution of the group. Citation analysis is a method previously employed in sociological studies of accounting research (e.g., [Gendron & Baker, 2005](#); [Malsch et al., 2011](#); [Rutherford, 2018](#)) to trace patterns of change within intellectual communities. Citation analysis is used in this paper to understand the groups' intellectual identity (itself one of the enabling elements of a SIM, as outlined in section two). To conduct this analysis, we collected the papers published by the participants in the S-E group prior to the outset of the initiative (January 2020) and after 1994 (when they published their first papers). References in those papers were extracted, yielding 3,635 items. From those, we found 2,477 (68% of the total) common references, i.e., cited by at least two participants. The references set was further refined, with [Table 1](#) outlining those papers that were cited by at least nine S-E participants (making up 18 papers).<sup>3</sup> All these papers were published in journals in the interdisciplinary research tradition in accounting. The distribution of papers cited by more than seven participants, by journal (see [Table 2](#)) provides further evidence on the prevalence of those journals.

As is evident from the material provided, members of the S-E Group have multiple connections which assisted in group familiarity as a precursor to establishing an intellectual identity.

<sup>2</sup> The decision to study the S-E group by way of participant observation was collectively agreed on. Consent was obtained after a research ethics conversation, with periodical feedback to the group on this research process. Participants agreed to be identified as group participants, with no quotes or discussion points being attributed to individuals. This is because the knowledge emerging from the group was seen as being of a collective nature, rather than individual. Moreover, this paper (and any other outputs from project) have been shared with group participants before submission. In addition, the potential impact of non-attribution has no impact on this paper's development as our focus is on collective dynamics. Additionally, a data management plan and data storage criteria were established at the outset.

<sup>3</sup> The full dataset is available upon request from the corresponding author.

**Table 1**  
Common references with the highest citation rate among S-E group members.

Number of authors by the S-E group who cite the reference/ Reference details	
12	Gray, R., (2010). Is accounting for sustainability actually accounting for sustainability [...] and how would we know? An exploration of narratives of organisations and the planet. <i>Accounting, Organizations and Society</i> , 35(1), 47–62.
11	Bebbington, J., Larrinaga, C., (2014). Accounting and sustainable development: an exploration. <i>Accounting, Organizations and Society</i> , 39 (6), 395–413.
11	Hines, R., (1988). Financial accounting: In communicating reality, we construct reality. <i>Accounting, Organizations and Society</i> , 13(3), 251–261.
10	Burchell, S., Clubb, C., Hopwood, A., Hughes, J., Nahapiet, J., (1980). The role of accounting in organizations and society. <i>Accounting, Organizations and Society</i> , 5(1), 5–27.
10	Gray, R., (2002). The Social Accounting Programme and Accounting, Organisation and Society, privileging engagement, imaginings, new accounting and pragmatics over critique. <i>Accounting, Organizations and Society</i> , 27(7), 687–707.
10	Hopwood, A., (2009). Accounting and the environment. <i>Accounting, Organizations and Society</i> , 34(3–4), 433–439.
10	Medawar, C., (1976). The social audit: A political view. <i>Accounting, Organizations and Society</i> , 1(4), 389–394.
9	Owen, D., (2008). Chronicles of wasted time? A personal reflection on the current state of, and future prospects for, social and environmental accounting research. <i>Accounting, Auditing &amp; Accountability Journal</i> , 21 (2), 240–267
9	Mauders, K., & Burritt, R. (1991). Accounting and ecological crisis. <i>Accounting, Auditing &amp; Accountability Journal</i> , 4 (3), 9–26
9	Dey, C., Russell, S., (2014). Who Speaks for the River? Exploring Biodiversity Accounting Using an Arena Approach. In Jones M., (Ed.) <i>Accounting for Biodiversity</i> (pp.245–266). Oxford: Routledge
9	Cooper, C., (1992). The non and nom of accounting for (m)other nature. <i>Accounting, Auditing &amp; Accountability Journal</i> , 5 (3), 16–39
9	Kolk, A., Levy, D., Pinkse, J., (2008). Corporate responses in an emerging climate regime: the institutionalization and commensuration of carbon disclosure. <i>European Accounting Review</i> , 17 (4), 719–745
9	Owen, D.L., Swift, T., Bowerman, M., Humphrey, C., (2000). The new social audits: Accountability, managerial capture or the agenda of social champions?. <i>European Accounting Review</i> , 37 (2), 205–229
9	O'Dwyer, B., (2003). Conceptions of corporate social responsibility: The nature of managerial capture. <i>Accounting, Auditing &amp; Accountability Journal</i> , 10 (4), 532–557
9	Thomson, I., Bebbington, J., (2005). Social and Environmental reporting in the UK: A pedagogic evaluation. <i>Critical Perspectives on Accounting</i> , 16(5), 507–533
9	Bebbington, J., Brown, J., Frame, B., Thomson, I., (2007). Theorizing engagement: The potential of a critical dialogic approach. <i>Accounting Auditing &amp; Accountability Journal</i> , 20 (3), 356–381
9	Georgakopoulos, G., Thomson, I., (2008). Social reporting, engagement, controversies and conflict in an arena context. <i>Accounting, Auditing &amp; Accountability Journal</i> , 21 (8), 1116–1143
9	Cooper, C., Taylor, P., Smith, N., Catchpole, L., (2005). A discussion of the political potential of social accounting. <i>Critical Perspectives on Accounting</i> , 16 (7), 951–74

**Table 2**  
Distribution of the common references cited by the S-E group by source. N = 72.

Source	Number of references	Distribution
<i>Accounting, Auditing and Accountability Journal</i>	25	35 %
<i>Accounting, Organizations and Society</i>	17	24 %
<i>Critical Perspectives on Accounting</i>	9	13 %
Other (books, book chapters, reports)	7	10 %
<i>Accounting Forum</i>	3	4 %
<i>European Accounting Review; Accounting and Business Research</i>	2	3 % per journal
<i>American Sociological Review; Academy of Management Review; British Accounting Review; The Accounting Review;</i> <i>Academy of Management Annals; Management Accounting Research; American Journal of Sociology</i>	1 per journal	1 % per journal

#### 4. The S-E group: A SIM-informed analysis

Utilizing the SIM framework, four themes are developed in this section of the paper. First, the way in which the S-E group emerged is described to situate how the movement was initiated. Second, evidence of dissatisfaction expressed with respect to the direction of accounting research, and motivating the initiative, is outlined. Third, a discussion of expectations about how resistance to the S-E project might emerge is sketched. Finally, the process of starting to articulate what a new SIM might entail is described. Taken together, this data provide insight into the processes involved in initiating a collectively organised intellectual movement (of interest to all scholars who reflect upon the process of how knowledge is organised and develops) as well as a glimpse into what might become the founding rhetorical identity of the group.

##### 4.1. The origins of the S-E group

The origin of the S-E group can be traced to late 2019, when two professors (the promoters) drafted a paper making a case for a new accounting sub-field initially labelled 'ecological accounting'. The promoters observed that various disciplines (for example, citizenship studies, economics, education, engineering, law or sociology) had developed an 'ecological' version of their field after there being an 'environmental' focused sub-field. For example, while environmental economics is concerned by the market failures created by externalities and the optimal allocation of natural resources, often informed by neoclassical economics, ecological economics

represents a more radical departure that, influenced by political economics and ecology, views the economy as embedded within nature, understanding economic processes as having biological, physical and chemical dimensions. Rather than in market anomalies and cost-benefit analysis, ecological economics develops an interest in the biophysical foundations of economics, including the entropy law and the dynamics of global socio-ecological systems, environmental justice and the critique of capitalism. The promoters were keen to test the hypothesis that it would be timely for environmental accounting to replicate this departure. It was soon realised, however, that such a move required an extended conversation and the promoters invited a group of scholars (and one practitioner) interested, to different degrees, in social, environmental and critical accounting to participate in a series of seminars to collectively reflect on the possibilities of a new research program that they devised was to be based on ecological thinking and on an Anthropocene framing. As a result, a group of eighteen individuals joined the project to explore what later was described as socio-ecological (S-E) accounting. Five seminars were initially scheduled during 2020, which expanded into a longer program of work (see [Supplementary materials, Table S2](#) which outlines the group's activities from its first meeting until the first submission of this paper). In addition, and as is apparent from [Table S3](#) (in the [Supplementary materials](#)), the reading included material from accounting and beyond, most usually drawing from socio-ecological studies.<sup>4</sup>

An emancipatory aspiration immediately emerged during the very first conversation when participants were asked about their motivations to join. In addition to an intellectual concern associated with the Anthropocene and an interest in interdisciplinarity, they shared a sense of frustration regarding the loss of criticality in social and environmental accounting research. This was attributed to the normalization of sustainability topics within the field, which many felt failed to foster transformational impact. Several participants expressed a desire to challenge existing power structures and move away:

*“from a system that pushes away everything, converting them into externalities”* (Participant, Birmingham, February 2020).

The promoters sought to ensure a diversity of geographic origin, institutional background and career stages within the group. While the meetings took place in the United Kingdom (being the least carbon intensive common location), participants contributed insights from experiences in Finland, Germany, Italy, New Zealand, Nigeria, Spain and Thailand. Half of the S-E group participants had at some point been affiliated to the same institution as at least another member of the group (see [Supplementary materials, Table S1](#)). Additionally, 16 (out of 18) participants were connected through common membership of the Centre for Social and Environmental Accounting Research (CSEAR), with some occupying formal roles such as Chair/Co-chair of its Council and 12 of them have also been members of the editorial board or co-editors of CSEAR's *Social and Environmental Accountability Journal* (hereafter *SEAJ*). As a result, we could observe that CSEAR was a network that creates the conditions of possibility for interaction among researchers from different origins interested in social, environmental and sustainability accounting. Indeed, in one of the most cited papers within the group, [Owen \(2008, p.251\)](#) stated that he drew “much comfort from the growing influence of research centres and networks, notably the Centre for Social and Environmental Accounting Research”. During discussions, a participant expressed that:

*“CSEAR holds the history of the field, the memory and reputation that scholars could draw from when they were isolated and undervalued in their local environments”* (Participant, online meeting, July 2020).

The opportunities created by CSEAR, *SEAJ* and other conferences (such as Critical Perspectives on Accounting, Asia-Pacific Interdisciplinary Research in Accounting, and Interdisciplinary Perspectives on Accounting) were key for these scholars who share an orientation in critical, transformational, and ecologically oriented research to meet and start building a collective identity.

Although some participants were meeting for the first time, there were multiple ties between group members. Prior to 2020 14 group members had co-authored publications with other members and/or co-participated in funded research projects (see [Fig. 1](#)). It may be the case that CSEAR and the aforementioned conferences created a fertile ground for collaboration, as 47% of the identified ties are between individuals affiliated with different institutions. Further relationships populating this network include mentorship, PhD supervision (six participants have been supervised by someone else in the group) and PhD examination (seven group members had examined the PhD of other group members). These overlapping networks created the conditions of possibility for convergence within the S-E group in terms of research focus, interests, topics and methods, and the identification of shared concerns, dissatisfactions and aspirations. Following the initial interactions, a conscious strategy was devised to identify, study and discuss new sets of literature to build new capacity for the transformations sought.

#### 4.2. The accumulation of unresolved intellectual dissatisfaction

At the outset of the process there was a sense that a S-E inspired accounting might be developed in response to ‘environmental accounting’ norms (noting that this field cannot be easily defined and contains a multitude of approaches). Once the group convened, however, it became apparent that the proposition for a S-E accounting related to all accounting research and practice (see [section 2](#) of the paper that develops an argument as to why this is the case). In this respect, the S-E group's target for a new research agenda was widened. This also increases the salience of this paper beyond the interests of a sub-field of accounting to the discipline of accounting more generally. At the same time, participants of the S-E group expressed a collective identification with the research program carried out in the SEAR field. Despite this, they repeatedly expressed frustration, dissatisfaction, and a sense of grievance with the current intellectual direction taken by the SEAR literature and associated sustainability accounting practice.

*“I have a feeling that, besides being widely accepted in the literature, the mainstream way of conducting research in the field doesn't appear to be producing transformational changes regarding environmental justice or social equity”* (Participant, Birmingham, February 2020).

<sup>4</sup> Note that these papers are not formally referenced in the bibliography of this paper unless they have been drawn on to sustain the paper's arguments.

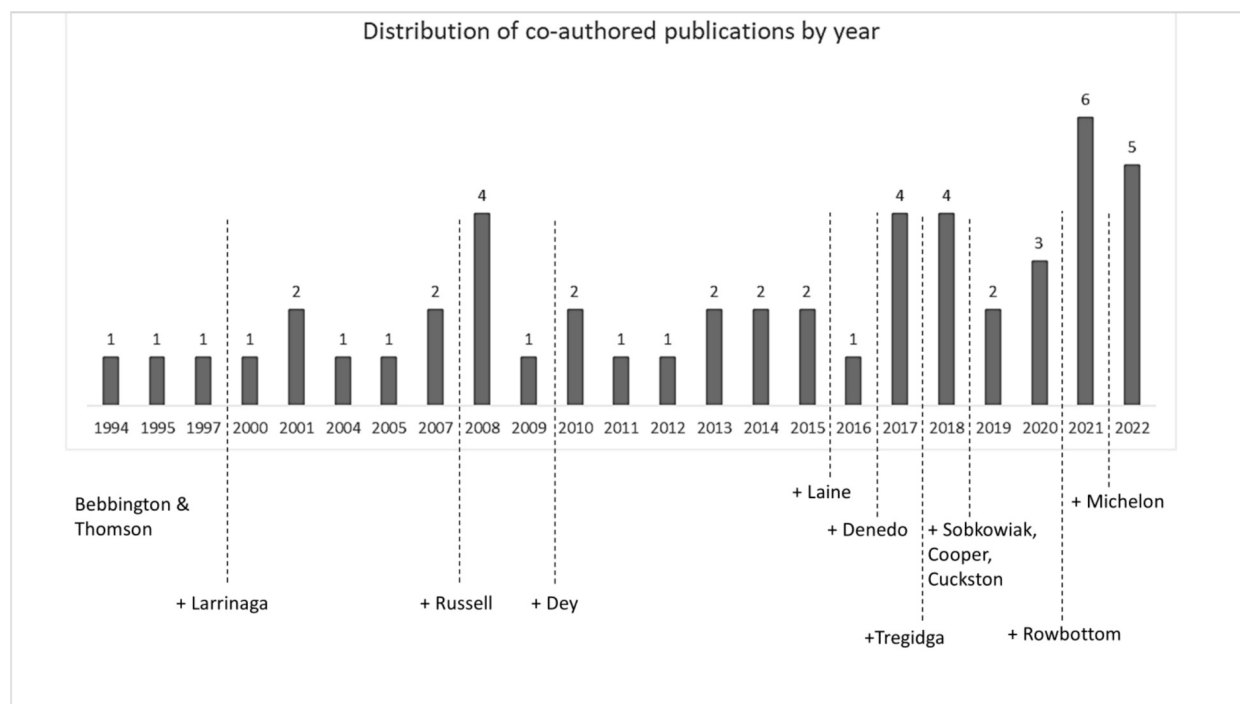


Fig. 1. Number of co-authored research results per year (journal papers, books, and book chapters), with the year S-E group members started publishing with other members.

Participants expressed in the meetings, as well as in their written reflections, a concern about the inability of the modes of scholarship currently dominating SEAR to contribute significantly to address the challenges of the Anthropocene.

*“due to the hegemonic nature of accounting [practices], mere tweaks and adjustments with environmental and social elements will not suffice to create sufficient rupture, ... [to enable accounting] to transform societies and take them on alternative trajectories. Hence, the need for a socio-ecological accounting, that seeks to provide novel knowledge of how organizations are part of, engage with and have effects on different socio-ecological systems”* (Participant’s written reflection, October 2021).

A sense of urgency was neither new nor marginal, with key influences on the group, such as Hopwood (2009), flagging that some mechanisms could be too slow and arrive too late. A participant noted that, for them, S-E accounting:

*“recognises non-linearity, unpredictability and uncontrollability”, while conventional assumptions “are: 1) that we have time before the need to act; 2) that we need all the answers before we act; 3) that we can have “faith” in current governance and corporate institutions to act.”* (Participant’s written reflection, October 2021).

Although not new, this sense of urgency and the current direction of the literature generated a grievance (Frickel and Gross, 2005; Parker and Hackett, 2012), materialized in emotional distress within the group:

*“For a long time, I have felt the need to scream”* (Participant, Birmingham, February 2020).

Dissatisfaction and a sense of grievance were a decisive motivation to engage in the S-E group, not only as identified in dialogues and written reflections, but also in the insights developed by group members in their publications, as well as in the most cited references within the group (see Table 1). A dominant theme causing dissatisfaction is the perception that pre-existing accounting interests have displaced the most original research topics to the periphery of SEAR in a process of capture (Bebbington and Thomson, 2013; Bebbington and Larrinaga, 2014).

S-E group members sought to differentiate their efforts from SEAR. The notion of accountability was initially presented in the SEAR literature as a ‘Trojan Horse’ by Gray (1992), with a participant noting that:

*“If accountancy is ultimately about accountability – of being able to understand how, with whom and for whom decisions have been made – then the scope of that accountability has narrowed dramatically. This has been precisely at the same time the power of business has increased, such that in modern democracies at least, the power to act has been stripped from elected governments and vested in large corporations”* (Participant’s written reflection, February 2020).

A participant argued:

*“this is not to say any of this is ‘wrong’ but that it might be that an absence of an interest in the [physical] ‘materiality’ of the world leads to a lack of focus on ecological systems and hence we got an environmental accounting that was designed with accounting preoccupations in mind. Thus, the focus is on extensions of reporting practice, on some forms of assurance and auditing and ... management decision-making. These preoccupations don’t point you to socio-ecological systems”* (Participant, Birmingham, February 2020).

The S-E group members were concerned with the negative impacts that these versions of SEAR can have in terms of sustainability

and possibilities of emancipation. Discussions raised the need for awareness that accounts are not neutral and may have harmful effects.

*“Materiality as currently defined by corporations ... [is] an urge to account without knowledge of the ecology that can generate negative impacts on ecosystems and be harmful. We need to shift the focus from corporations to ecosystems”* (Participant, online meeting, June 2021).

As might be expected, papers that have recurrently lamented the loss of critical edge in SEAR (Gray, 2002, 2010; Owen, 2008) feature among the key references for the research of the S-E group participants, a pattern that emerges from the citational analysis. Bebbington and Larrinaga (2014) regretted that “as environmental accounting became institutionalized within accounting departments its focus reoriented to core accounting concerns [...] this earlier interdisciplinary focus was largely lost” (p.397). In addition, accounting is viewed in this literature as playing a role in the perpetuation of negative effects on the environment, and the perpetuation of unequal and exploitative social relations (see also Cooper, 1992; Georgakopoulos and Thomson, 2008; Gray, 2002, 2010).

Such fragility is attributed by Cooper et al., (2005, p.952) to “a tension in the neo-pluralistic ontology of much [SEAR] ... research which neglects to acknowledge the power relations in society and consequently fails to challenge them.” In line with their argument, but extending the interest of these authors, substantial time in the discussion was absorbed by discussions around how the ontology of nature and society underlying SEAR limited its reach. These ontological discussions motivated the proposition of a program of ideas for socio-ecological accounting.

The consequence of privileging existing accounting interests is the gradual disappearance of crucial SEAR topics (Owen, 2008). Along with the dissatisfaction of the participants, a narrative emerged in the meetings, according to which a handful of key ‘precursor’ papers that articulated relevant ideas in the early stages of SEAR, in retrospect, did not gain the traction that commentators within the S-E group believe they deserved, especially in light of the recent social theorisation and scientific findings underpinning the formulation of the Anthropocene and the Planetary Boundaries frames. Among these ‘underappreciated’ papers, Maunders and Burritt (1991) and Birkin (1996) were cited for elaborating on deep-ecology critiques of conventional accounting perspectives, pointing to the risks of a “light green” approach, which is “irredeemably contaminated by its (hidden) ideological assumptions” (Maunders and Burritt, 1991, p.12). Reflecting on the practical reality of corporate capture and the constraining influence of accounting’s pre-existing interests on research, along with their underlying ideological implications as explored by Maunders and Burritt (1991), one participant argued:

*“Even how we read has been colonised. We need to reflect how we read, and what we read”* (Participant, online meeting, July 2020)

A participant also highlighted that there is a:

*“misconception of accounting in practice as well: accounting is an interpretation that has more to do with power than with truth. Accounting institutions are hindering a transformation towards ecological approaches”* (Participant, online meeting, July 2020).

#### 4.3. Intellectual resistance and relevant resources

If the S-E group believes that the SEAR research program was held back by the overwhelming presence of previous accounting interests, a question that arises is how those interests manifest themselves. This will inform the consideration of what resistance a renewed S-E accounting program would need to overcome and the resources that it would need to mobilize. In this case, there was a general perception that there is an inertia in the accounting field that creates resistance to change. In particular, the disciplining focus of publishing norms were cited as being unhelpful for innovation. Participants were critical, to the point of sarcasm, on the role played by the journals in guiding the direction of research to conform with the expectations of pre-existing accounting interests and academic archetypes, fostering repetitive research primarily intended for the job market, while precluding innovation and relevance.

*“Are we giving too much credit to the scientific process? Do we trust editorial processes?”* (Participant, online meeting, May 2021).

Group members took great delight in deriding ‘leading’ (primarily north American based) journals for their recent ‘discovery’ of corporate social reporting, while ignoring all the previous research conducted on this matter. This criticism is not absent from the literature. For Roberts (2018), whether driven by inertia, hostility or homophily, these publications dynamics are preventing accounting scholarship from addressing critical social problems (see also Laine, 2024), a situation particularly insidious if we consider “the ever-growing influence of pernicious research assessment exercises” (Owen, 2008, p.250).

As the ‘leading’ journals, and associated intellectual positions, are unreceptive to socio-ecological frames, the S-E accounting program can only prosper in a different position. Hambrick and Chen (2008) contend that this involves undermining the credibility of powerful positions, in this case that of those ‘leading’ journals. The irony of research that discovers something that has been investigated for several decades by different academic communities, is the trope used by group members to resist (Alcadipani et al., 2018) the established disciplinary order and differentiate itself from the new wave of ‘mainstream’ sustainability accounting research.

In addition to irony, the group also sought narratives to decouple its activities from the logic of publication. The prevailing logic dictates that research workshops involving well-published scholars are, one way or another, aimed at nurturing the publication pipeline. In contrast, the outline of the meetings and the narratives circulating within sought a divergence from the culture of productivity. This was appreciated by one participant who noted that:

*“It feels like a privilege to be part of a group where you are trying to think, create and process as opposed to trying to aim at instant outputs”* (Participant, online meeting, November 2021).

That is not to say that there was no intention to communicate the work (in due course) but the pressure to create papers quickly from the work was resisted. In addition, S-E group participants believed that they were unlikely to produce groundbreaking (out of the box) thinking to assist humanity in one of its most challenging crises with a short-term, productivity-based mentality. In that regard, alternative channels for communication were explored, with some participants testing possibilities such as podcasting and the arts.

*“We are asked to provide answers, to be relevant. What about a 2.0 relevance? Long-term relevance. We might be risking not being heard by*

*nor engaging in current developments in sustainability reporting...but I feel trapped in all these new developments. I don't find the time to think about deeper ideas*" (Participant, online meeting, November 2022)

In sum, the S-E group sought to differentiate its research program by distancing itself from mainstream and SEAR accounting positions (a point to which we will return later).

#### 4.4. Framing the socio-ecological accounting movement

Together with differentiation, Frickel and Gross (2005) noted that the construction of a collective intellectual identity framing intellectual movements is assisted by two interrelated processes, rhetorical identity claims and historical narratives: these themes are addressed now. Focusing first on the group name (itself a rhetorical identity claim), as the term ecology was used in other disciplines to name a faction opposed to environmental evolutions, discussion in the S-E group mobilized different interpretations of SEAR to draw the boundaries of S-E accounting.

*"it seems like "environmental" is more about looking out our window (whether we stand in economics, engineering, accounting, or government) whilst "ecological" is more about looking at our house and ourselves from an outsider's point of view. That makes "ecological" feel more systemic and reflexive"* (Participant's written reflection, February 2021).

S-E accounting was not a randomly chosen name but emerged after intense deliberation in the group with ecological accounting and social-ecological accounting being alternatives considered. One could think that the designation of the movement is trivial, but in this case, it is the consequence of the discussion underpinning the group's collective identity. It was discussed that 'social-ecological' may imply a 'hybrid' between two elements, while at the margin 'socio-ecological' may emphasize that the social and ecological are bound together. These ideas echo recent cultural and scientific discussions about the Anthropocene with a participant noting that:

*"in the Anthropocene, we break the dichotomy between nature and culture; however, this is the European realization of something that the rest of the world already knew"* (Participant, London, March 2020).

Initial 'trials of strength' (Gendron and Baker, 2005) of the 'socio-ecological' idea involved the presentation of working papers in a series of seminars during 2021 (see [Supplementary materials Table S2](#)). Topics addressed included corporate biosphere stewardship, accounting education, the 'ecology' of the financial sector, cultural constructions of ecosystem conceptualizations, intellectual movements, and challenges in business management.

As the notion of the Anthropocene has gained traction in recent times (Bebbington et al., 2020), it could be argued that the frequent reference to this concept within the group has some elements of the rhetorical identity claims that, according to Frickel and Gross (2005), help to forge the 'intellectual identity' of SIMs members. Together with, and derived from, the notion of the Anthropocene, we identify four related identity claims. First, as mentioned above, the research program was described as seeking to integrate the traditionally separated ontologies of society and nature.

*"This group proposes to establish Socio-Ecological Accounting as a paradigm distinct from human-centred accounting that can explicitly engage with nature-centred scientific disciplines"* (Participant's written reflection, September 2021).

Second, it was understood that S-E accounting required new objects of study, beyond the traditional accounting entity.

*"We need to get away from the organizational focus in accounting studies and adopt new scales, since there is a general feeling that all studies that are being conducted are directed to sustainability for organizations"* (Participant, Birmingham, February 2020).

Collaborations prior to the formation of the S-E group had already started exploring this notion (see, Dey and Russell, 2014).

Third, normative positions were discussed from the outset as part of the identity framing. In the first meeting, participants agreed on a commitment to reduce inequalities and to be open to multiple viewpoints within the group (reflecting a post-structuralist sensibility). Decoloniality, non-scientific sources of knowledge (with a special emphasis on indigenous knowledge) or nomadic ethics as envisioned by Deleuze and Braidotti were present in the discussion. As noted by one participant, drawing on Braidotti (2012):

*"Liberalism hinders the development of new modes of ethical behaviour. In an exercise of ethical pragmatism, the object of ethical enquiry would [include the effects] ... that actions are likely to have upon others in the world"* (Participant, London, March 2020).

Alongside the interest in normative positions, the last identity claim mobilised in the group concerned an interest in intensifying scientific understandings. One of the participants recalled that in the meetings:

*"there was some enthusiasm for getting exposure to scientific methods (post-normal as they may be) that we would not usually be exposed to within an interdisciplinary scholarship in accounting that has kept interdisciplinary links to natural sciences curiously underexplored"* (Participant's written reflection, February 2020).

This desire was reflected in both collective reading (see [Supplementary materials, Table S3](#)) and engagement with earth system science (Galaz et al., 2018; Folke et al., 2019; Jouffray et al., 2019; Nyström et al., 2019). A participant framed this engagement from the perspective of the S-E accounting program, stating that:

*"S-E accounting embraces both the translation of sustainability to accounting (e.g., ecological literacy of accounting practitioners) and the application, contribution, conflicts and criticism of accounting concepts and technologies in the context of sustainability"* (Participant's written reflection, October 2021).

In addition to these four identity claims, a further element helping to forge the collective intellectual identity, present in the mobilization of scholars around the dissatisfaction described in the previous section, was the belief that some essential aspects of S-E thinking were already present in the SEAR literature. What we call the 'precursors' narrative is apparently paradoxical, because it was concluded that some early referents were already addressing the core topics of S-E accounting. The S-E group is caught in this paradox: participants are dissatisfied with the direction and instability of SEAR, while some of the foundational references of the group remit to this literature. We can call this the 'SEAR precursors paradox'.

Paradoxes might not be paralysing, but they could have generative effects. Following Oswick et al. (2002, p. 301), the cognitive

discomfort produced by paradoxes may “provide the basis of generative, transformative, and frame-breaking insights. As such, they are central to the processes of knowledge generation”. In that regard, a subject of extended discussion among participants was whether the intellectual program should aim to engage in the reconceptualization of dominant thinking in SEAR, or to develop a new evaluation of (all) accounting(s). Members of the S-E group reasoned that, despite its achievements, the SEAR community was not the main audience of the S-E accounting research program.

*“I don’t think that SEAR is the main audience. This is one audience, but not the main. We want to reach to mainstream accountants”* (Participant’s written reflection, June 2021).

The idea was developing that the S-E accounting program needed to break with and expand its boundaries in relation to SEAR, as SEAR meant an evolution from conventional accounting and participants’ developing identity had more eclectic origins, including ecology and earth systems, and was rather unconcerned by pre-existing accounting interests. To a member, SEAR:

*“helps expand the boundary of conventional accounting thinking that is tied tightly to financial accounts; however, the main focal point of [SEAR is] ... still conventional entities on which the accounts are based (e.g. companies, public sector organisations, and governments) ... instead of taking accounting as the starting point, the starting point for S-E is from the ecological perspective.”* (Participant’s written reflection, August 2021).

This section of the paper developed four themes, informed by the SIM literature, to explore how the S-E group process has emerged and thereby casting light on how a SIM might be emerging. Discussion now turns to the broader implications of these observations.

## 5. Concluding observations

This paper aimed to describe how ideas and resources can be brought together in a structured manner to build a new approach to accounting: a S-E framing for accounting scholarship and practice. The paper has relied upon the SIMs literature to shape observations on the early stages of what may be a longer process. Post normal science and sustainability science approaches argue that in conditions of urgency, we are forced to ‘learn by doing’ as to how to address problems (Funtowicz and Ravetz, 1994). In addition, it has been argued that we cannot wait to have sufficient insight to be able to act, because it would then be too late: action needs to precede full understanding of the interplay between accounting and biosphere deterioration (Bebbington and Larrinaga, 2014). Therefore, rather than waiting to explore sometime in the future how certain researchers did succeed (or failed) to construct a S-E accounting research program, we set to study the process as it develops (Gendron and Baker, 2005). Several observations follow from the material presented.

The first observation relates to the process adopted and the time scales involved. The experience of the S-E group is that questioning the fundamental assumptions, theories, and study objects of accounting research, is incompatible with incremental and conventional knowledge production norms of the discipline (focusing on shorter term returns from scholarship activities). Establishing a set of common parameters, delineating lines of inquiry and agreeing on the approaches to be taken (after considerable exploration) has taken the S-E group more than six years of engagement to date. The group met twice before the Covid-19 disruption and the pace of engagement was slowed by this disruption as well as by institutional and other career demands (completing PhDs and other writing commitments). The group had to improvise when in-person meetings were impossible, and this included a series of engagements (see Table S2) in May-June of 2021 where unpublished papers that participants suspected were related to S-E thinking were presented and discussed by the group. There was a belief from the group that developing significant, relevant and innovative ideas, and providing them with content, structure and depth, is a process that requires time to absorb, integrate and settle. In this matter, it was the more well-established members of the group that took on organising and feedback obligations (as well as this author team, given that this paper has emerged from a PhD) because they have more leeway for pursuing longer term outcomes. The work involved in curating the group is non-trivial.

Second, there was a perception of continuity between the S-E group and SEAR, which is the main academic preoccupation for most of the group. This perception, however, waxed and waned as the group work proceeded. The way in which SEAR became institutionalised, and part of the accounting canon, was discussed within the group as an example of a ‘successful’ SIM. It was within the lived experience of the group of how a relatively small group of authors introduced ecological knowledge, systems theory and other sciences into accounting and introduced environmental accounting ideas to the academy in the early 1990s (starting with Gray, 1990). While recognising the relevance of these early contributions, which created a new space in the literature for topics that were previously out of the scope of accounting, S-E group participants were disappointed (a sense of grievance, to use SIM language) that latterly SEAR did not seem to expand these notions. In addition, some ideas that reflected S-E commitments (for example, Maunders and Burritt, 1991; Birkin, 1996) were recognized as being present in the ‘early days’, but these motifs did not gain traction in later SEAR literature. It was also believed that the seeds of a S-E informed accounting were present in these papers, suggesting that a S-E accounting perspective may well be hidden in existing papers, that themselves could form one starting point of a new SIM.

However, this ‘SEAR precursors paradox’, as we called it in our analysis, did not paralyse the group, but generated a different way of thinking about the S-E research program. The belief that a S-E perspective is especially relevant to SEAR waned over time for practical reasons. As Bebbington and Larrinaga (2014), Bebbington et al., (2020) and Bebbington (2021) argue, ecological problems are relevant to all organisations and all forms of accounting practice and scholarship, in a way that was not so evident in the 1990s. As such, the ambition of the S-E group has expanded to focus on all accounting research. This may be a somewhat heroic ambition and it reflects a different sense of grievance. Rather than being concerned that SEAR did not realise its ambitions, the sense of grievance focuses on the failure of accounting, as a powerful guiding force for the economy (Miller and Power, 2013), to take Anthropocene forces seriously (Bebbington and Rubin, 2022). In this respect, the S-E group’s link to scholarship outside the accounting discipline (e.g. sustainability science – see Bebbington and Larrinaga, 2014) also problematizes mainstream approaches and provides stimulus to

build dissatisfaction and a sense of grievance.

Third, we have used the SIM approach to reflect on past movements towards new approaches in accounting, thereby bringing new insight into these processes. We note that the accounting SIMs that had their origin in the 1970s were more place-based in nature than the S-E group (the ‘Sheffield School’ being a case in point), as would be anticipated given communications technologies of the time. That being said, and evident in [Supplementary Materials, Table S1](#), S-E members have shared physical places in common across their career spans and have developed relations through joint publication and PhD studies (while being less intense in terms of time spent together, PhD examinations also create bonds between scholars). While we might think of academia as being a virtual network (and in very many ways it is) place had an important role to play in the S-E Group. Earlier SIMs focused on training PhDs and master students creating a generational effect that is evident to this day. In the design of the S-E Group, a generational approach was also taken to ensure that if S-E ideas were to become influential they would not rely on a cohort of academics who are in the latter stages of their careers, but that there would be future leaders in the group. A point of difference between these earlier SIMs and the S-E group is the explicit inclusion of a member of the accounting profession within the group. At the time of earlier SIMs, accounting academics were more likely to be members of accounting bodies than is presently the case. The inclusion of a professional member was hoped to create that connection, alongside the knowledge that this individual was thinking along S-E lines already.

The other SIM that has been subject to research also contained points of continuity and difference to the S-E group. SEAR was not unconnected to the earlier SIMs in accounting (for example, Rob Gray had a close working relationship with Richard Laughlin – of the Sheffield School) and built upon theories and methods utilised by that group. SEAR also made professional connections on its founding ([Gray, 1990](#), was sponsored by a professional accounting body and CSEAR was funded in its early days by KPMG). As noted in the empirics, there is a CSEAR ‘spillover’ of scholars to the S-E Group as well. This suggests that successful SIMs create the conditions through which new SIMs may emerge that both build on and build beyond (through the sense of grievance the literature on SIMs highlights) them.

Our study also provides insight to new critical accounting movements seeking to generate change. Groups of accounting scholars have turned to collective organisation to enact, embody, and attempt to provoke change in accounting research and practice through the elaboration of manifestos. [Alawattage et al. \(2021\)](#) denounce the lack of action and engagement by accounting scholars in addressing substantive human and ecological challenges, while [Ghio et al. \(2023\)](#) advocate for queering accounting as an approach that enables the disruption of conventional understandings of qualitative accounting, inviting the accounting community to ‘embrace business as (un)usual’ ([Ghio et al., 2023, p. 8](#)). These manifestos highlight the importance of collective gatherings and workshops in coordinating the development of collective engagement and articulating ideas in group settings, as they continue to promote further engagement “with an array of civil society organisations and social movements” ([Alawattage et al., 2021, p. 242](#)). Those manifestos share with the S-E group a concern about the hurdles that the prevailing research culture and evaluation in accounting may raise to address social and ecological challenges. In contrast with department-based past movement, those manifestos share with the S-E group the challenge of how to sustain collective organization in a fragmented virtual world that is exponentially increasing the aspects that require attention, leading one to bounce from one global crisis to the next, at the stroke of a new social media post or a [Change.org](#) petition. An important takeaway for critical accounting movements is that collective organisation entails a great deal of coordination, particularly so in a virtual world ([Tufekci, 2017](#)).

Like [Gendron and Baker \(2005\)](#) this paper studied intellectual movements in accounting research in the making, although instead of reconstructing the history of a stream of accounting research, we explored in the S-E group the attempt to bring about intellectual change in vivo. The translation of Foucault’s ideas allowed [Gendron and Baker \(2005\)](#) to give an account of how these ideas caught researchers’ attention and were connected to accounting problematizations to, finally, gain traction in academia. In contrast, the intellectual movement that the S-E group signifies is in its early stages. However, this in vivo study allowed to remark on the role that conscious collective action, in addition to contingency and bookshelves, may have in the transformation of academic fields. [Alawattage et al. \(2021\)](#) and [Ghio et al. \(2023\)](#) testify to the importance of academic collective action. Relatedly, a further conceptual insight this paper can offer is the centrality of resistance of established academic fields and the strategic mobilization of resources by intellectual movements. The dynamics of resistances and the ability to mobilize rhetorical and material resources could perhaps explain the success of the Foucauldian movement and the repeated failures of the ecological/system theory movement in accounting, as compared to other fields such as economics or engineering.

In summary, this paper expands on the sociology of knowledge debates addressing concerns about the role, dynamics and culture in accounting research ([Gendron and Rodrigue, 2021](#); [Michelon, 2021](#); [Becker and Lukka, 2023](#)). It highlights that contributing to the challenges of the Anthropocene ([Bebbington et al., 2020](#)) will require challenging established dynamics in academia and accounting research. The S-E group constitutes one example of collective coordination to channel this resistance, and to attempt at organised deliberate intellectual change by focusing on the real-time study of the changes taking place in the field. This ‘in vivo’ experiment has also provided points of reflection on other SIMs in accounting and how they have, and will continue to, evolve in the future.

### Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

### Acknowledgements

Junta de Castilla y León, through the “Ayudas destinadas a financiar la contratación predoctoral de personal investigador (2019)”,

and the Spanish Ministry of Science & Innovation (Grant RTI2018-099920-B-I00) provided financial support for this research. We are grateful for the feedback from the faculty and participants at the EAA Doctoral Colloquium of the European Accounting Association in Bergen, May 2022. We are especially indebted to the S-E group members, who are the heart and soul of this study.

## Appendix A. Supplementary data

Supplementary data to this article can be found online at <https://doi.org/10.1016/j.cpa.2026.102855>.

## Data availability

Data will be made available on request.

## References

- Abir-Am, P. G. (1987). The Biotheoretical Gathering, Trans-Disciplinary Authority and the Incipient Legitimation of Molecular Biology in the 1930s: New Perspective on the Historical Sociology of Science. *History of Science*, 25(1), 1–70. <https://doi.org/10.1177/007327538702500101>
- Adams, C., & McNicholas, P. (2007). Making a Difference. *Accounting, Auditing and Accountability Journal*, 20(3), 382–402. <https://doi.org/10.1108/09513570710748553>
- Alawattage, C., Arjalès, D. L., Barrett, M., Bernard, J., & de Castro Casa Nova, S. P., Cho, C. H., Sorola, M.. (2021). Opening accounting: A Manifesto. *Accounting Forum*, 45(3), 227–246. <https://doi.org/10.1080/01559982.2021.1952685>
- Alcadipani, R., Hassard, J., & Islam, G. (2018). “I Shot the Sheriff”: Irony, Sarcasm and the changing Nature of Workplace Resistance. *Journal of Management Studies*, 55(8), 1452–1487. <https://doi.org/10.1111/joms.12356>
- Alvesson, M., & Deetz, S. (2000). *Doing critical Management Research*. London: Sage.
- Andrew, J., Baker, M., Cooper, C., & Gendron, Y. (2024). Knowledge equity as social justice in academic publishing and why it matters for accounting research. *Mediari Accountancy Research*, 32(6), 2396–2420. <https://doi.org/10.1108/MEDAR-06-2024-2522>
- Atkinson, P., & Hammersley, M. (1994). Ethnography and participant observation. In N. K. Denzin, & Y. S. Lincoln (Eds.), *Handbook of qualitative research* (pp. 248–261). Thousand Oaks, CA: Sage.
- Bebbington, J. (2021). Foundations of environmental accounting. In J. Bebbington, C. Larrinaga, B. O'Dwyer, & I. Thomson (Eds.), *Routledge Handbook of Environmental Accounting* (pp. 17–28). Abingdon: Routledge.
- Bebbington, J., Laine, M., Larrinaga, C., & Michelon, G. (2023). Environmental accounting in the European Accounting Review: A reflection. *European Accounting Review*, 32(5), 1107–1128. <https://doi.org/10.1080/09638180.2023.2254351>
- Bebbington, J., & Larrinaga, C. (2014). Accounting and sustainable development: An exploration. *Accounting, Organizations and Society*, 39(6), 395–413. <https://doi.org/10.1016/j.aos.2014.01.003>
- Bebbington, J., Larrinaga, C., & Michelon, G. (2024a). A socio-ecological approach to corporate governance, 360–371. In *Handbook on Corporate Governance and Corporate Social Responsibility*, Magnan, M. and Michelon, G. (eds). Edward Elgar Publishing: Cheltenham. <https://doi.org/10.4337/9781802208771.00038>
- Bebbington, J., Michelon, G., & Russell, S. (2024b). Foundations for socio-ecological accounting scholarship. In *Handbook of Accounting in Society*. In H. Vollmer (Ed.), *Handbook of accounting in society* (pp. 183–193). Cheltenham: Edward Elgar Publishing. <https://doi.org/10.4337/9781803922003.00025>
- Bebbington, J., Österblom, H., Crona, B., Jouffray, J.-B., Larrinaga, C., Russell, S., & Scholtens, B. (2020). Accounting and accountability in the Anthropocene. *Accounting, Auditing and Accountability Journal*, 33(1), 152–177. <https://doi.org/10.1108/AAAJ-11-2018-3745>
- Bebbington, J., & Rubin, A. (2022). Accounting in the Anthropocene: A roadmap for stewardship. *Accounting and Business Research*, 52(5), 582–596. <https://doi.org/10.1080/00014788.2022.2079780>
- Bebbington, J., Russell, S., & Thomson, I. (2017). Accounting and sustainable development: Reflections and propositions. *Critical Perspectives on Accounting*, 48(1), 21–34. <https://doi.org/10.1016/j.cpa.2017.06.002>
- Bebbington, J., & Thomson, I. (2013). Sustainable Development, Management and Accounting: Boundary Crossing. *Management Accounting Research*, 24(4), 277–283. <https://doi.org/10.1016/j.mar.2013.09.002>
- Becker, A., & Lukka, K. (2023). Instrumentalism and the publish-or-perish regime. *Critical Perspectives on Accounting*, 94, Article 102436. <https://doi.org/10.1016/j.cpa.2022.102436>
- Birklin, F. (1996). The ecological accountant: From the cogito to thinking like a mountain. *Critical Perspectives on Accounting*, 7(3), 231–257. <https://doi.org/10.1006/cpac.1996.0031>
- Braidotti, R. (2012). Nomadic ethics, In Smith, D.W. and Somers-Hall, H. (Eds.), (2012). *The Cambridge Companion to Deleuze* (pp. 170–197). Cambridge University Press. <https://doi.org/10.3366/dls.2013.0116>
- Broadbent, J., & Laughlin, R. (2013). *Accounting control and controlling accounting: Interdisciplinary and critical perspectives*. Bingley: Emerald Group Publishing.
- Cohendet, P., Grandadam, D., Simon, L., & Capdevila, I. (2014). Epistemic communities, localization and the dynamics of knowledge creation. *Journal of Economic Geography*, 14(5), 929–954. DOI is faulty – paper can be found here: <https://academic.oup.com/joeg/article/14/5/929/2964668>.
- Cooper, C. (1992). The non and nom of accounting for (m)other nature. *Accounting, Auditing and Accountability Journal*, 5(3), 16–39. <https://doi.org/10.1108/09513579210017361>
- Cooper, C., Taylor, P., Smith, N., & Catchpole, L. (2005). A discussion of the political potential of social accounting. *Critical Perspectives on Accounting*, 16(7), 951–974. <https://doi.org/10.1016/j.cpa.2003.09.003>
- Correa, C. (2011). Unveiling social and environmental accounting research in Spain: A narrative of the mobilisation of the Spanish academic community. *Social and Environmental Accountability Journal*, 31(1), 49–62. <https://doi.org/10.1080/0969160X.2011.556395>
- Dechow, P. M. (2023). Understanding the Sustainability Reporting Landscape and Research Opportunities in Accounting. *The Accounting Review*, 98(5), 481–493. <https://doi.org/10.2308/TAR-2023-0145>
- Deegan, C. (2017). Twenty-five years of social and environmental accounting research within critical Perspectives of Accounting: Hits, misses and ways forward. *Critical Perspectives on Accounting*, 43, 65–87. <https://doi.org/10.1016/j.cpa.2016.06.005>
- Dey, C., & Russell, S. (2014). Who speaks for the river?: Exploring biodiversity accounting using an arena approach. *Accounting for Biodiversity*, 45–266. In M. Jones (Ed.), *Accounting for biodiversity*. Oxford: Routledge.
- Dillard, J., & Vinnari, E. (2019). Critical dialogical accountability: From accounting-based accountability to accountability-based accounting. *Critical Perspectives on Accounting*, 62, 16–38. <https://doi.org/10.1016/j.cpa.2018.10.003>
- Financial Stability Board. (2024). *Stocktake on Nature-related risks: Supervisory and regulatory approaches and perspectives on financial risk*. Financial Stability Board: Switzerland.
- Folke, C., Österblom, H., Jouffray, J.-B., Lambin, E., & de Zeeuw, A. (2019). Transnational corporations and the challenge of biosphere stewardship. *Nature Ecology & Evolution*, 3, 1396–1403. <https://doi.org/10.1038/s41559-019-0978-z>

- Folke, C., Polasky, S., Rockström, J., Galaz, V., & Walker, B. H. (2021). Our future in the Anthropocene biosphere. *Ambio*, 50(4), 834–869. <https://doi.org/10.1007/s13280-021-01544-8>
- Fox, K. (2018). The manufacture of the academic accountant. *Critical Perspectives on Accounting*, 57, 1–20. <https://doi.org/10.1016/j.cpa.2018.01.005>
- Frickel, S., & Gross, N. (2005). A general theory of scientific/intellectual movements. *American Sociological Review*, 70(2), 204–232. <https://doi.org/10.1177/000312240507000202>
- Funtowicz, S., & Ravetz, J. (1994). The worth of a songbird: Ecological economics as a post-normal science. *Ecological Economics*, 10(3), 197–207. [https://doi.org/10.1016/0921-8009\(94\)90108-2](https://doi.org/10.1016/0921-8009(94)90108-2)
- Galaz, V., Crona, B., Dauriach, A., Scholtens, B., & Steffen, W. (2018). Finance and the Earth system – Exploring the links between financial actors and non-linear changes in the climate system. *Global Environmental Change*, 53, 296–302. <https://doi.org/10.1016/j.gloenvcha.2018.09.008>
- Gendron, Y. (2015). Accounting academia and the threat of the paying-off mentality. *Critical Perspectives on Accounting*, 26, 168–176. <https://doi.org/10.1016/j.cpa.2013.06.004>
- Gendron, Y., & Baker, R. C. (2005). On interdisciplinary movements: The development of a network of support around Foucauldian perspectives in accounting research. *European Accounting Review*, 14(3), 525–569. <https://doi.org/10.1080/09638180500041364>
- Gendron, Y., & Rodrigue, M. (2021). On the centrality of peripheral research and the dangers of tight boundary gatekeeping. *Critical Perspectives on Accounting*, 76, Article 102076. <https://doi.org/10.1016/j.cpa.2019.02.003>
- Georgakopoulos, G., & Thomson, I. (2008). Social reporting, engagement, controversies and conflict in an arena context. *Accounting, Auditing and Accountability Journal*, 21(8), 1116–1143. <https://doi.org/10.1108/09513570810918788>
- Ghio, A., McGuigan, N., & Powell, L. (2023). The Queering Accounting Manifesto. *Critical Perspectives on Accounting*, 90, Article 102395. <https://doi.org/10.1016/j.cpa.2021.102395>
- Gray, R. (1990). *The greening of accountancy: the profession after Pearce* (Vol. 17). London: Certified Accountants Publications.
- Gray, R. (1992). Accounting and environmentalism: An exploration of the challenge of gently accounting for accountability, transparency and sustainability. *Accounting, Organizations and Society*, 17(5), 399–425. [https://doi.org/10.1016/0361-3682\(92\)90038-T](https://doi.org/10.1016/0361-3682(92)90038-T)
- Gray, R. (1993). Editorial and CSEAR report. *Social and Environmental Accountability Journal*, 13(1), 1–2. <https://doi.org/10.1080/0969160X.1993.9665776>
- Gray, R. (2002). The social accounting project and Accounting, Organizations and Society Privileging engagement, imaginings, new accountings and pragmatism over critique? *Accounting, Organizations and Society*, 27(7), 687–708. [https://doi.org/10.1016/S0361-3682\(00\)00003-9](https://doi.org/10.1016/S0361-3682(00)00003-9)
- Gray, R. (2010). Is accounting for sustainability actually accounting for sustainability...and how would we know? an exploration of narratives of organisations and the planet. *Accounting, Organizations and Society*, 35(1), 47–62. <https://doi.org/10.1016/j.aos.2009.04.006>
- Hambrick, D. C., & Chen, M. (2008). New academic fields as admittance-seeking Social movements: The case of Strategic management. *Academy of Management Review*, 33(1), 32–54. <https://doi.org/10.5465/amr.2008.27745027>
- Hopwood, A. (1976). Editorial. *Accounting, Organizations and Society*, 1(1), 1–4. [https://doi.org/10.1016/0361-3682\(76\)90002-7](https://doi.org/10.1016/0361-3682(76)90002-7)
- Hopwood, A. G. (2007). Whither accounting research? *The Accounting Review*, 82(5), 1365–1374. <https://doi.org/10.2308/accr.2007.82.5.1365>
- Hopwood, A. (2009). Accounting and the environment. *Accounting, Organizations and Society*, 34(3–4), 433–439. <https://doi.org/10.1016/j.aos.2009.03.002>
- Joannides, V., & Berland, N. (2013). Constructing a research network: Accounting knowledge in production. *Accounting, Auditing and Accountability Journal*, 26(4), 512–538. <https://doi.org/10.1108/09513571311327444>
- Jouffray, J.-B., Crona, B., Wassénus, E., Bebbington, J., & Scholtens, B. (2019). Leverage points for seafood sustainability in the financial sector. *Science Advances*, 5(10), Article eaax3324. <https://doi.org/10.1126/sciadv.aax3324>
- Koskinen & Rolin. (2019). Scientific/intellectual movements remedying epistemic injustice: The case of indigenous studies. *Philosophy of Science*, 86(5), 1052–1063. <https://doi.org/10.1086/705522>
- Kuhn, T. S. (1962). *The Structure of Scientific Revolutions*. Chicago, IL: University of Chicago Press.
- Laine, M. (2024). Accounting, reporting and verification of impact: Implications for sustainability: A commentary on Adams et al. (2024) “Styles of verification and the pursuit of organisational repair: The case of social impact”. *Accounting, Organizations and Society*, 113, 101540. <https://doi.org/10.1016/j.aos.2023.101540>
- Laine, M., Scobie, M., Sorola, M., & Tregidga, H. (2020). Special issue editorial: Social and environmental account/ability 2020 and beyond. *Social and Environmental Accountability Journal*, 40(1), 1–23. <https://doi.org/10.1080/0969160X.2020.1733631>
- Laughlin, R. (2014). Tony Lowe and the Interdisciplinary and critical Perspectives on Accounting Project: Reflections on the contributions of a unique scholar. *Accounting, Auditing and Accountability Journal*, 27(5), 766–777. <https://doi.org/10.1108/AAAJ-04-2014-1672>
- Llewellyn, S. (2007). Case studies and differentiated realities. *Qualitative Research in Accounting & Management*, 4(1), 53–68. <https://doi.org/10.1108/11766090710732505>
- Malsch, B., Gendron, Y., & Grazzini, F. (2011). Investigating interdisciplinary translations: The influence of Pierre Bourdieu on accounting literature. *Accounting, Auditing and Accountability Journal*, 24(2), 194–228. <https://doi.org/10.1108/09513571111100681>
- Martin-Sardesai, A., Guthrie, A. M., & J., & Parker, L. (2021). The neoliberal reality of higher education in Australia: How accountingisation is corporatising knowledge. *Meditari Accountancy Research*, 29(6), 1261–1282. <https://doi.org/10.1108/MEDAR-10-2019-0598>
- Mathews, M. (1997). Twenty-five years of social and environmental accounting research: Is there a silver jubilee to celebrate? *Accounting, Auditing and Accountability Journal*, 10(4), 481–531. <https://doi.org/10.1108/EUM000000004417>
- Mathews, M. (2007). Publish or perish: Is this really a viable set of options? *Accounting Education*, 16(3), 225–240. <https://doi.org/10.1080/09639280701430017>
- Maunder, K., & Burritt, R. (1991). Accounting and Ecological Crisis. *Accounting, Auditing and Accountability Journal*, 4(3), 9–26. <https://doi.org/10.1108/09513579110003277>
- Michelon, G. (2021). Accounting research boundaries, multiple centers and academic empathy. *Critical Perspectives on Accounting*, 76, Article 102204. <https://doi.org/10.1016/j.cpa.2020.102204>
- Miller, P., & Power, M. (2013). Accounting, Organizing, and Economizing: Connecting Accounting Research and Organization Theory. *The Academy of Management Annals*, 7(1), 557–605. <https://doi.org/10.1080/19416520.2013.783668>
- Nyström, M., Jouffray, J.-B., Norström, A., Crona, B., Søgaard Jørgensen, P., Carpenter, S., Bodin, Ö., Galaz, V., & Folke, C. (2019). Anatomy and resilience of the global production system. *Nature*, 575, 98–108. <https://doi.org/10.1038/s41586-019-1712-3>
- Österblom, H., Bebbington, J., Blasiak, R., Sobkowiak, M., & Folke, C. (2022). Transnational corporations, biosphere stewardship, and sustainable futures. *Annual Reviews of Environment and Resources*, 47, 609–635. <https://doi.org/10.1146/annurev-environ-120120-052845>
- Oswick, C., Keenoy, T., & Grant, D. (2002). Note: Metaphor and Analogical reasoning in Organization Theory: Beyond Orthodoxy. *Academy of Management Review*, 27(2), 294–303. <https://doi.org/10.5465/amr.2002.6588045>
- Owen, D. (2008). Chronicles of wasted time? a personal reflection on the current state of, and future prospects for, social and environmental accounting research. *Accounting, Auditing and Accountability Journal*, 21(2), 240–267. <https://doi.org/10.1108/09513570810854428>
- Panozzo, F. (1997). The making of the good academic accountant. *Accounting, Organizations and Society*, 22(5), 447–480. [https://doi.org/10.1016/S0361-3682\(96\)00043-8](https://doi.org/10.1016/S0361-3682(96)00043-8)
- Parker, J., & Hackett, E. (2012). Hot spots and hot moments in scientific collaborations and social movements. *American Sociological Review*, 77(1), 21–44. <https://doi.org/10.1177/0003122411433763>
- Parker, J. (2010). Integrating the social into the ecological: Organisational and research group challenges. In Parker, Vermeulen & Penders (Eds.), *Collaboration in the new life sciences* (pp. 85–109). Routledge.
- Parker, L. D. (2017). Participant observation at the coalface. In Z. Hoque, L. D. Parker, & K. Haynes (Eds.), *The Routledge Companion to Qualitative Accounting Research Methods* (pp. 339–353). Routledge.
- Picard, C.-F., Durocher, S., & Gendron, Y. (2019). Desingularization and Dequalification: A Foray into Ranking Production and Utilization Processes. *European Accounting Review*, 28(4), 737–765. <https://doi.org/10.1080/09638180.2018.1535323>

- Richardson, J., Steffen, W., Lucht, W., Bendtsen, J., Cornell, S. E., et al. (2023). Earth beyond six of nine Planetary Boundaries. *Science Advances*, 9, 37. <https://www.science.org/doi/10.1126/sciadv.adh2458>.
- Roberts, R. (2018). We can do so much better: Reflections on reading "Signaling Effects of Scholarly Profiles—The Editorial teams of north American Accounting Association Journals". *Critical Perspectives on Accounting*, 51, 70–77. <https://doi.org/10.1016/j.cpa.2017.10.006>
- Rockström, J., Gupta, J., Qin, D., Lade, S. J., Abrams, J. F., Andersen, L. S., & Zhang, X. (2023). Safe and just Earth system boundaries. *Nature*, 1–10. <https://doi.org/10.1038/s41586-023-06083-8>
- Rolin, K. (2016). Values, standpoints, and scientific/intellectual movements. *Studies in History and Philosophy of Science Part A*, 56, 11–19. <https://doi.org/10.1016/j.shpsa.2015.10.008>
- Roslender, R., & Dillard, J. (2003). Reflections on the interdisciplinary perspectives on accounting project. *Critical Perspectives on Accounting*, 14(3), 325–351. <https://doi.org/10.1006/cpac.2002.0526>
- Rutherford, B. (2018). Narrating the narrative turn in narrative accounting research: Scholarly knowledge development or flat science? *Meditari Accountancy Research*, 26(1), 13–43. <https://doi.org/10.1108/MEDAR-04-2017-0139>
- Scott, L., & Johnson, E. (2017). From fringe to core? the integration of environmental sociology. *Environmental Sociology*, 3(1), 17–29. <https://doi.org/10.1080/23251042.2016.1238027>
- Spence, C. (2009). Social accounting's emancipatory potential: A Gramscian critique. *Critical Perspectives on Accounting*, 20(2), 205–227. <https://doi.org/10.1016/j.cpa.2007.06.003>
- Spence, C., Husillos, J., & Correa-Ruiz, C. (2010). Cargo cult science and the death of politics: A critical review of social and environmental accounting research. *Critical Perspectives on Accounting*, 21(1), 76–89. <https://doi.org/10.1016/j.cpa.2008.09.008>
- Tregidga, H., & Laine, M. (2022). On crisis and emergency: Is it time to rethink long-term environmental accounting? *Critical Perspectives on Accounting*, 82, Article 102311. <https://doi.org/10.1016/j.cpa.2021.102311>
- Tufekci, Z. (2017). *Twitter and Tear Gas: The Power and Fragility of Networked Protest*. Yale University Press.
- Vermeulen, N. (2018). The choreography of a new research field: Aggregation, circulation and oscillation. *Environment and planning A: Economy and Space*, 50(8), 1764–1784. <https://doi.org/10.1177/0308518X17725317>
- Vollmer, H. (2024). Accounting and the shifting spheres: The economic, the public, the planet. *Accounting, Organizations and Society*, 113, Article 101574. <https://doi.org/10.1016/j.aos.2024.101574>