Methodological Openness, Theoretical Diversity and Societal Relevance. A Review of Jeffrey Unerman’s Contributions to the Corporate Sustainability Reporting Research

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ABSTRACT

Jeffrey Unerman was a prominent figure in the social and environmental accounting research community. In this review I reflect on one specific element of his legacy, namely the research Jeffrey conducted and published on corporate social and environmental disclosures both on his own as well as with various co-authors. In addition to giving an overview of this research, I will also provide some reflections on his work. I structure my review around three themes featuring across Jeffrey’s research on organisational disclosures: methodological insight, theoretical diversity and agenda-setting discussion. I conclude by highlighting how Jeffrey emphasised the importance of pursuing rigorous scholarly research with societal relevance.

Introduction

Jeffrey Unerman was a prominent figure within the social and environmental accounting research landscape in a number of ways. In his research, Jeffrey published a great number of papers across a variety of topics. At academic seminars, workshops and conferences, he was an active participant, who provided insightful comments in the sessions he attended and took part in lively conversations during the coffee breaks and social gatherings. With his interest to avoid academic silos and the construction of ivory towers, Jeffrey sought to transcend the oftentimes distant fields of scholarly research and accountancy profession by engaging actively with the latter, by sharing ideas and perspectives in both communities, and by encouraging others to engage beyond the contours of the academia and to consider the significance of the accounting profession. And those are just some of the areas he excelled in, as I could continue with Jeffrey’s input in teaching, in mentoring emerging scholars as well as in the various administrative and leadership roles he held in various academic institutions. In sum, despite his early passing, Jeffrey left a powerful legacy, which others can draw and build on.

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This is an Open Access article distributed under the terms of the Creative Commons Attribution License (http://creativecommons.org/licenses/by/4.0/), which permits unrestricted use, distribution, and reproduction in any medium, provided the original work is properly cited.
In this review I seek to reflect on one specific element of this legacy, namely the research Jeffrey conducted and published on organisational social and environmental disclosures both on his own as well as with various co-authors. Given the breadth and depth of these contributions, it is quite obviously beyond the limits of such a review to go through each and every paper in any detail. My intention is more modest: I aim to provide an overview of the research Jeffrey published on social and environmental reporting and provide reflections on some of the features of this body of work. I will at times focus a bit more on a specific paper while perhaps only mentioning some others in passing. This should not be taken as a sign of quality or perceived irrelevance, but more of how I personally happened to read and think about these papers at the time of writing this piece. Further, it should be noted that corporate reporting was only one of the areas Jeffrey worked with and hence there is a good deal of other papers I am not focusing on here, such as those on NGO accountability (see Boomsma 2021).

At the same time, we should acknowledge that Jeffrey’s interest in the broad questions of social and environmental accountability in various types of entities implies that there are often insights concerning organisational reporting also in papers which do not have such disclosures as their primary focus. An influential and insightful example would be his paper on sustainability assurance practices (O’Dwyer, Owen, and Unerman 2011), which has clear implications for our understanding of the sustainability reporting landscape, even if questions of reporting are not explicitly the focus of the paper. Further, I should also point out that I will here not get into the several books Jeffrey was involved in, such as Accounting for Sustainability (Hopwood, Unerman, and Fries 2010), Financial Accounting Theory (Deegan and Unerman 2011), and the several editions of Sustainability Accounting and Accountability (e.g. Bebbington, Unerman, and O’Dwyer 2014; Laine, Tregidga, and Unerman 2021). All these touch upon organisational reporting among other things and thereby include insights on the matter. Given the broad scope of these texts however I prefer leaving them aside for now and focus my attention on discussing the insights that I find to be at the core of Jeffrey’s work on organisational disclosures specifically.

In the following, I will first provide an overview of Jeffrey’s early research in this area, including a couple highlights from specific papers. Some of these papers may be less familiar to some readers and hence introducing them here might be warranted. Thereafter, I structure my discussion around three themes, which I think are common features across Jeffrey’s research in this field: methodological insight, theoretical diversity and agenda-setting discussion. It is in presenting these areas that I will touch upon the more recent research Jeffrey published on organisational reporting.

**Overview of Jeffrey’s earlier work (pre-2010)**

During his academic career, Jeffrey worked with and published papers on a wide array of topics related to social and environmental disclosures. An early example of his work includes a paper in the Critical Perspectives on Accounting (Lewis and Unerman 1999), in which Jeffrey together with Linda Lewis draws on ethical theories to discuss the observed differences in corporate social reporting practices. More specifically, they argue ‘in favour of a reasoned form of (ethical) relativism’ (521), maintaining that in conversations about corporate social reporting and its influence in societies we should take
into account that ethical values are not absolute, but vary according to individual beliefs and cultural differences (among other things). This, they argue, implies that scholars should not take specific ideas of ‘good’ and ‘bad’ as granted, but instead be not only more open to the idea that proper, valid and appropriate corporate social reporting practices may vary across societies but also be more explicit in regard to their own assumptions and viewpoints on such matters in their research papers.

In a way, this early paper is a sign of what would be a recurring feature in Jeffrey’s work: he often sought to understand different viewpoints, take up alternative approaches and highlight avenues beyond the most trodden paths. Examples are numerous, but perhaps we could think of the paper in which Jeffrey together with Brendan O’Dwyer (Unerman and O’Dwyer 2007) draws on the work of Anthony Giddens and Ulrich Beck to argue that increasing regulatory requirements on corporate social responsibility as well as on social and environmental accounting and reporting expected by various stakeholders could be beneficial also for corporate economic performance and shareholder value, even though this argument went against the usual and dominant business discourse of the time. As another early example we could think of the widely read paper Jeffrey wrote with Martin Bennett (Unerman and Bennett 2004), in which they provide an analysis of the questions and replies posted to a web forum Shell hosted at the time. Here, we can also note other typical features for Jeffrey’s research. These include engaging with novel and emerging phenomena at an early stage when others had not yet considered them. Further, this paper also draws on a theoretical framing, Habermasian discourse ethics and the ideal speech situation, which differs from those used in most other papers at the time. Likewise, the paper has methodological novelty with its use of a different data source compared to the published reports that most scholars were focused on. In a number of ways, this paper can also be seen as an agenda-setting paper in the sense that it provided pathways which others might be interested in following in the future, as this paper had elements that would subsequently be discussed under themes such as stakeholder engagement, dialogic accounting and counter accounting.

Of Jeffrey’s early work, the most well-known is perhaps his early methodological paper (Unerman 2000), in which he used an analysis of Shell’s reporting over a 100-year period to discuss different types of methodological choices scholars can, could and should make when conducting content analysis on corporate disclosures. In addition to methodological viewpoints, this paper is often also mentioned as an example of a historical analysis of corporate disclosures, which it of course is based on, even though the paper does not give much historical insights apart from a graph depicting the volume of Shell’s disclosures over the years. For historical insights, it would hence be worth turning to another paper (Unerman 2003), in which Jeffrey makes use of the same dataset to dip into political economy and discuss how a transnational corporation, i.e. Shell, may have used its narrative accounting disclosures as part of a strategy which aimed at ensuring and potentially expanding the corporation’s political and economic hegemony on a global level. In this historical paper Jeffrey provides a discussion of the global oil industry and its dominant position in the global political and economic landscape, and then situates a narrative analysis of Shell’s reports within this context. Interestingly, despite the insightful discussion on questions of power as well as on the intertwining of business interests, global economy and politics this paper has only received limited attention over the years.
There seems to have been an oversight of this study even though it is more nuanced in its analysis of the disclosures and their significance in the historical context than its highly cited sister paper (Unerman 2000) published a couple of years earlier.

Another area Jeffrey explored in his early work relates to the development of corporate social reporting in Ireland (O’Dwyer, Unerman, and Bradley 2005; O’Dwyer, Uneman, and Hession 2005). More specifically, in these papers the focus was on exploring how organisational stakeholders, and NGOs in particular, perceived the state and future of corporate social reporting, as well as what kind of needs stakeholders had for such reports. These studies highlighted how there were considerable suspicions amongst the corporate stakeholders in Ireland in regard to whether voluntary social reporting could provide users with much meaningful information, and hence there were calls for stronger institutional mechanisms, such as mandating reports via regulation and establishing credible external verification, that could potentially improve the relevance of such reports from the perspective of the users. As readers of SEAJ are likely well-aware of, these themes and discussions have not gone too far, as we continue to look for ways how organisational sustainability disclosures could serve as an accountability mechanism in societies. Moreover, we should again note how Jeffrey and his colleagues were exploring a topic at an early stage, as in the early 2000s (and still sometimes today) scholars tended to rely on assumptions of the potential readers of organisational disclosures.

Having now provided a snapshot of the research on corporate social and environmental reporting Jeffrey published while establishing his position as a prominent figure within the research community, I will next move on to reflect on some key themes I think we can find in his work. In my view, a typical feature of Jeffrey’s papers is that they are not solely about one specific issue only, but in most occasions one can also find some reflections as it comes to how a particular issue relates to other broader developments in policy, practice as well as scholarly research.

Methodological aspects of corporate sustainability reporting research

Within the space of corporate social and environmental reporting research, one of the significant questions Jeffrey often provided insights on relates to research methods and methodological approaches. While Jeffrey was primarily a qualitative researcher (but see Unerman 2000; Striukova, Unerman, and Guthrie 2008; O’Dwyer, Unerman, and Hession 2005), he was open to various types of methodological choices and approaches, highlighting how one should always critically consider how a particular set of data and a specific methodological approach will help the researcher answer the types of research questions pursued.

Unerman (2000), already discussed above, is an early example showing his interest in methodological questions. In this paper, Jeffrey uses a hand-collected dataset consisting of Shell’s disclosures over a 100-year period to discuss different types of quantitative content analysis, pointing out that the results of a study may differ depending on whether the scholar uses words, sentences or proportions of pages as the unit of analysis in counting the volume of disclosures. In addition, he also highlighted how it would be important for scholars to explore a broader set of reporting media beyond the annual report, which many at the time limited their dataset to. Here, we need to recall that at the time this paper was published quantitative content analysis, i.e. comparing how
the amount of information published by organisations varied by, for instance, country, industry or company size, was one of the dominant research approaches within social and environmental accounting research. With the insights provided in this paper Jeffrey was however not interested in taking part in any methodological tug-a-wars as such, but he wanted to highlight that the choices researchers make in terms of methodologies have impact on their findings and thereby on how we come to understand this emerging practice. In other words, he expressed concern that without careful reflection on how the data is collected and analysed, researchers risk creating a misrepresentation of the practice.

One can find similar concerns in Unerman and Zappettini (2014), which is another primarily methodological paper Jeffrey published. In this paper Jeffrey collaborates with Franco Zappettini to provide insights on the conversation regarding how we should interpret potential absences of information from organisational reports. In other words, can we assume that an organisation is being dishonest and trying to hide something if it does not report on something that has occurred and is reported by someone else, such as the media or NGOs. Unerman and Zappettini highlight that for every major organisation there is each year a vast range of sustainability related issues that they could potentially report on. As it is unrealistic for an organisation to report on everything to everyone at the same level of detail, the concept of materiality has become a central idea within the reporting landscape, implying that organisations should consider which issues are the most material and subsequently focus their reporting efforts on those items (granted, materiality is a contested concept, with different reporting frameworks for instance using various definitions for it, but this is not the main point here). With this in mind, Unerman and Zappettini (2014) go on to argue that before making strong interpretations and drawing conclusions on the absence of reporting of specific issues, scholars should take materiality considerations into account. Similar to Unerman (2000), the concern here is that scholars at times rush into conclusions without reflecting on their data, methods and research findings, and as a result risk creating a misrepresentation of the sustainability reporting practice of a specific organisation as well as more broadly.

In addition to these two papers, one can find comments and reflections on research methods and datasets in other papers Jeffrey published. For instance, several of the more recent agenda-setting papers I will discuss in more detail below (see e.g. Unerman, Bebbington, and O’Dwyer 2018; Rinaldi, Unerman, and De Villiers 2018; O’Dwyer and Unerman 2020) also contain suggestions regarding potential research avenues and considerations on how and with what types of research methodologies and datasets researchers might want to approach such topics in seeking to create novel contributions. Overall, Jeffrey was a strong advocate of reflexivity and kept on encouraging scholars to be open about the potential limitations and advantages of the chosen approach. He would often touch upon the need to reflect on whether a particular research approach remains relevant today, even if it may have been popular in the past. In a similar vein, there are comments regarding the importance of considering the potential limitations of one’s data and methods, and observations that even if a particular type of dataset is widely used, it does not mean that it continues to be a preferable option or to be without challenges (see also Broadbent and Unerman 2011). In other words, Jeffrey constantly emphasised that when choosing data and methods for a study, we should never be on autopilot and merely pick the most popular, trendy or convenient options.
Instead, we should carefully consider the pros and cons of various methodological approaches and potential datasets, choose those which we believe will be the most suitable for answering the research question we are pursuing, and remain reflexive and open of the potential advantages and limitations that may also occur to us at the later stages of the research process.

**Promoting theoretical diversity**

Speaking of novel contributions, another area featuring prominently in Jeffrey’s work would be considerations of theory and theoretical diversity. As was the case with research methods and methodologies, Jeffrey was open to different theoretical approaches and advocated in his work for theoretical diversity. In my view this is evident already in his early papers, such as in the aforementioned Lewis and Unerman (1999), which discusses ethical relativism and its implications for theoretical considerations, as well as in Unerman and Bennett (2004), which draws on the theoretical thinking of Jürgen Habermas. It is not just the use of a specific theory or different approach that is noteworthy here I think. Instead, I find it insightful how Jeffrey time and time again points out in his papers that while a specific theoretical approach is often used, the research community might do itself a favour in seeking to explore alternative theoretical viewpoints and thereby creating new ways of interpreting empirical phenomena. The brief commentary published in Accounting, Auditing and Accountability (Unerman 2008) on strategic reputation risk management is a case in point, as Jeffrey makes an insightful contribution to the conversation around corporate motives underlying CSR reporting.

On this issue, I believe it might be worthwhile to give some space to Jeffrey’s own words:

> Theory choice involves a purposeful choice of emphasis on the nature of a matter of enquiry. Given the inherent limitations of any simplification provided by any one research study, interpreting data using any particular theoretical framing highlights particular matters of concern that are the focus of that theory but necessarily leaves out many other matters of concern. It is important to note therefore that when a number of studies each providing related simplifications are viewed collectively, they together provide a much richer understanding of the field of enquiry. From this perspective, theoretical development and diversity is far from a sign of fickleness among academic researchers. Rather, it is a sign of a confident and mature academy. Individual theories benefit from development over time but, even given development, no single theoretical framework can provide anywhere near a complete or meaningful understanding of a highly complex and changing field being studied through the abstraction of a variety of empirical data across numerous studies. (Unerman and Chapman 2014, 390)

A somewhat similar stance can be found two years later in another Accounting, Organisations and Society paper (O’Dwyer and Unerman 2016), in which Brendan O’Dwyer and Jeffrey review how past studies in the journal have investigated the social part of sustainability:

> We advocate greater problematization of the assumptions underlying existing theories, which has rather belatedly arrived in the emerging (often implicit) dismissal of crude conceptions of legitimacy theory (and its variants) in recent work on accounting for social sustainability in AOS. Overall, we recommend a cumulative theorization of ‘accounting in action’ in the realm of accounting for social sustainability in a wider variety of organizational
Throughout his career, Jeffrey expressed wariness on the use of broad-brush theoretical frameworks applied across a wide range of settings, especially on occasions where the primary justification for a theoretical choice appeared to be that the theory in question had been used often in the past by someone else. As is the case with methodological questions, Jeffrey was also in terms of theoretical considerations a strong advocate of both diversity and reflexivity, emphasising that in researching corporate sustainability reporting (or any other research topic for that matter) scholars should avoid faddishness and instead carefully consider the theoretical lenses that they will make use of in interpreting the dataset, as only in such a way can sustainability accounting and accountability researchers continue to provide rigorous and meaningful analysis of well-justified research problems.

**Agenda-setting papers on emerging phenomena**

The paper provides the growing number of academic researchers in this emerging area with a foundation and agenda upon which they can build their research. (De Villiers, Unerman, and Rinaldi 2014, 1042)

The pursuit of rigorous and well-justified research questions brings us to the third area I want to highlight. In recent years, Jeffrey was engaged in several agenda-setting papers, in which he together with colleagues discussed emerging developments within the policy and practice of sustainability accounting, reporting and accountability. Some of these papers tackled reporting initiatives, including the Integrated Reporting <IR> (De Villiers, Unerman, and Rinaldi 2014; Rinaldi, Unerman, and De Villiers 2018) and Taskforce for Climate-related Financial Disclosures TCFD (O’Dwyer and Unerman 2020), while others were drawing on broader developments, such the UN Sustainable Development Goals (Bebbington and Unerman 2018, 2020) and the question of externalities (Unerman, Bebbington, and O’Dwyer 2018).

These influential (or soon to be influential) papers consist, by and large, of similar elements, even though some of them have been published as special issue editorials and others as stand-alone papers. In general terms, in each paper Jeffrey and colleagues first introduce the emerging phenomenon (or reintroduce it in the case of externalities), provide some historical background and contextualise the matter within the current political, economic and academic landscape. They then move on to outline the current practice (or the lack of it), before highlighting some of the key challenges and critiques presented of the practice and policy. From a scholarly perspective, Jeffrey and colleagues also discuss the current state of research and knowledge in the area, which in the case of special issue editorials includes introducing the papers in those special issues, before concluding with a discussion of potential pathways forward for researchers, highlighting also the limitations they perceive the various research approaches in the area could potentially have.

Of these emerging phenomena, Jeffrey’s work on <IR> is probably the most widely read. In addition to the two review papers serving also as special issue/section editorials (De Villiers, Unerman, and Rinaldi 2014; Rinaldi, Unerman, and De Villiers 2018), there are also other contributions worth noting here. In Zappettini and Unerman (2016), published...
outside the usual accounting outlets in Discourse and Communication, Franco Zappettini and Jeffrey apply a form of discourse analysis to discuss how early adopters of <IR> used the term sustainability in their reports, highlighting in particular how the ‘discourses of sustainability have been decontextualised into financial and economic macro discourses and how different intertextual/interdiscursive relations have played out in linguistic constructions of “sustainability”’ (521). Further, they also note how in these reports the term sustainability became to represent those corporations as financially sustainable and profitable, thereby moving away from a broader meaning and topics oftentimes associated with the term sustainability.

In another paper with a slightly critical tone, Jeffrey joins Christopher Humphrey and Brendan O’Dwyer (Humphrey, O’Dwyer, and Unerman 2017) to investigate the emergence of the International Integrated Reporting Council and how it sought to institutionalise the position of integrated reporting within the broader corporate reporting landscape. In addition to theoretical considerations regarding the ideas of organisational fields and boundary work, they point out how ‘the IIRC’s prospects for success in reconfiguring the corporate reporting field depend on its ability to reconfigure the mainstream investment field’, and subsequently question whether the idea of “enlightened” corporate reporting is sufficiently powerful and persuasive to stimulate “enlightened” investment behavior focused on the medium and long term’ (30). While this paper is still relatively recent, contemporary developments have already shown how swiftly things can change in the corporate reporting landscape, with the IIRC and SASB merging to form Value Reporting Framework in 2021. It is worth emphasising however that this merger does by no means make the paper obsolete. Instead, in a way these recent developments highlight the importance of the key points made in this paper, such as the need to look further and more broadly when investigating emerging phenomena as well as the importance of considering and understanding the institutional context within which a particular practice evolves.

The other agenda-setting papers I have mentioned here, focusing on externalities, TCFD and SDGs, are similarly insightful discussions of these contemporary developments. While only TCFD is specifically focused on organisational reporting, the papers on externalities and SDGs are likewise relevant for considerations of corporate reporting and accountability. One overarching theme that can be identified in all these papers is how Jeffrey and colleagues constantly encourage researchers to go beyond the currently dominant research approaches, be that in relation to the choice of a research site, a research method or a theoretical approach. This relates to the pursuit of relevant and meaningful accounting research, which would be able to contribute to the policy and practice.

In conclusion: should we study reporting?

As I pointed out earlier, one of the key features in Jeffrey’s research on corporate reporting is his aim to think about the broader setting. This requires the scholar to consider the space and time in which corporate sustainability reporting is taking place, as well as to be open to emerging developments influencing organisational practices. Jeffrey often highlighted, both subtly and more explicitly, that social and environmental accounting and reporting research should avoid getting stuck in overtly simplistic explanations,
and instead seek to be sensitive to potential changes in organisational practices and the societal context. In similar terms, he constantly spoke for methodological and theoretical diversity, as he believed that the research community would need alternative ways of approaching and analysing various phenomena to create a cumulative and richer knowledge base. One of the reasons underlying such calls, I believe, was Jeffrey’s concern that academic research of corporate sustainability reporting research might risk losing its relevance should scholars not be attentive to the various challenges brought by current academic environment, such as faddishness and careerism, which may lead to researchers resorting to safe research approaches, repeating previous findings, and avoiding topics and research questions that go beyond the usual as those might be more risky for the researcher in the short run. In the following O’Dwyer and Unerman question whether some areas of corporate sustainability reporting research have already come to the end of the road:

“We share concerns that much research into accounting for social sustainability continues to consider motives for reporting among listed companies. While the theorization underpinning these motives has evolved and become more nuanced, we question whether additional theoretical explanations of these motives are actually adding significantly to our understanding, or if this research stream has largely exhausted the possibility of unveiling further compelling insights, with little potential for rigorously informed and well-justified research questions. We would argue that there is more potential around questions about how this reporting is constructed and used in a wide variety of organizational contexts and about non-reporting aspects of accounting for social sustainability. (O’Dwyer and Unerman 2016, 38)"

I am not interpreting this as a call to stop researching corporate sustainability reporting altogether, but perhaps as a request that we should be less focused on why exactly a specific major organisation provided specific disclosures at a specific moment in time, and then trying to create and refine more nuanced theoretical explanations. The knowledge base of corporate sustainability reporting practices has been accumulated over several decades and as a result we know that there are different types of motives, which might be more pronounced in specific contexts and points of time, but at the same time such explanations are not very definite. The question then becomes how much additional knowledge there is to be gained here, even if researching listed companies might oftentimes be a convenient option for the researcher with the relatively widely available datasets one can get hold of through the internet. Instead of being obsessed of the motives of reporting by listed companies, O’Dwyer and Unerman encourage scholars to explore other types of organisations, such as co-operatives, B-corporations and public sector entities. Moreover, they highlight that there would be scope in extending our collective knowledge as it comes to, for instance, how reporting gets to take place in an organisation and how such information is related to organisational decision-making. Sure, these research questions might be more risky, as such investigations may require the researcher to gain access to a research site over an extended period, leading potentially also to slower publication of the findings. As another related research topic, to be found in Jeffrey’s other papers as well, O’Dwyer and Unerman (2016) point to the significance of the professional bodies and the accounting profession, as they continue to be in a powerful position in a number of jurisdictions as it comes to the development and
shaping of accounting, reporting and accountancy towards the future (see Unerman 2021).

As a final point, it should be emphasised that Jeffrey understood how academic research and the publications that emerge from it do not derive from the work of individual researchers only, but they are strongly influenced by the assumptions, logics and practices of the surrounding scholarly institutions and communities. In Unerman (2020) he uses sustainability reporting research as one of the examples through which he illustrates the risks of self-referential echo chambers that can be created through academic peer review practices. For Jeffrey, academic research has had an important position in societies, but he was mindful of the fragility of such structures. Academics should not take their societal position for granted and assume that things would remain as they are. In seeking to reinforce its position the scholarly community should, instead of complaining about external pressures, ensure that its own practices and logics are in order, thereby enhancing the potential relevance of research and improving its potential to be valued by practitioners, policymakers and the society at large. In other words, more research on, say, corporate sustainability reporting, for the sake of research does not suffice.

As academics, we have a public duty and a self-interest in continually demonstrating both the importance of high-quality evidence in policymaking, and the quality of rigorous evidence provided through academic research. Successfully doing so should help position us as trusted sources of evidence among the post-truth society’s echo chambers, where people rely unconsciously on source cues to judge the validity of evidence. Our methods and integrity should also help ensure that details of our research insights are valued among policymakers who rely on content cues. (Unerman 2020, 11)

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