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Accounting for Anticorruption: Where Are the Social and Environmental Accounting Scholars?

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ABSTRACT
Accounting and corruption exist in a tense relationship in which accounting is either the solution to or an accomplice of corruption. Diverse areas of accounting research have examined both sides of this relationship, but social and environmental accounting (SEA) scholarship has lagged well behind. This is unfortunate, as venality has dreadful impacts on society and the natural environment.

This commentary invites SEA scholars to shed light on the intricate bonds between accounting, corruption and sustainability. To support my argument, I explain why corruption matters to SEA and review prior studies that examine the intersection of these two areas. Building on extant accounting research on corruption, I argue that future research should explore the effects of the new public management (NPM) type of anticorruption reforms on the social and environmental agenda. I maintain that, when used, NPM practices should be adapted to local settings. I also make a case for exploring the potential of locally informed accounting practices to curb corruption that affects sustainability practices.

KEYWORDS
Corruption; NPM; social and environmental accounting

Introduction
Corruption is ubiquitous in countries outside the West and is hardly negligible in the West (Neu et al. 2013; Sargiacomo et al. 2015). Conceptualised broadly, corruption is the abuse and misuse of power, especially in public office, for the purpose of obtaining private benefits and favours. It occurs at various levels: individual, organisational, institutional and governmental. Corruptive acts include (but are not limited to) nepotism, embezzlement, bribery, extortion, influence peddling and fraud (Chetwynd, Chetwynd, and Spector 2003). While corruption obviously affects many aspects of business and governmental life in which accountants are particularly interested, its effects on the sustainability agenda are also dire. Recent empirical studies suggest that venality interferes with already faltering attempts to address matters such as climate change (Akhbari and Nejati 2019), pollution (Candau and Dienesch 2017; Biswas, Farzanegan, and Thum 2012), biodiversity conservation (Gore, Ratsimbazafy, and Lute 2013), other environmental issues (Ganda 2020) and human rights (Siddiqui and Uddin 2016), yet the role of the accounting
profession and its processes and devices in facilitating or impeding corruption in relation to all these issues remains poorly documented.

This commentary draws attention to the need to more courageously tackle the multifaceted problem of corruption from the perspective of the social and environmental challenges we currently face. While accounting scholarship on corruption is ample, the same cannot be said for the contribution of social and environmental accounting research (SEAR). I begin by describing two major streams in the accounting literature that take opposing stances with respect to the usefulness of accounting methods in curbing venality. As this brief review will show, how accounting can contribute to anticorruption efforts is not clear-cut or incontestable, making necessary sensitive approaches that are alert to the social, economic and political contexts in which corruption occurs (Cooper, Dacin, and Palmer 2013; Goddard et al. 2016). This short journey into the broad accounting literature is needed to understand how we can approach corruption in SEAR. I subsequently explain why corruption should be seen as a phenomenon whose social and environmental implications merit our attention. Next, I consider where we stand as a research community in terms of examining corruption. I end this commentary by reflecting on what can be done next to advance the research agenda on this topic.

**Accounting and corruption: an uneasy relationship**

High hopes have been placed on accounting to counter unscrupulous conduct in business and government. In environments with a high risk of corruption, a complex accounting infrastructure is typically proposed and deployed in efforts to curb corruption (Everett, Neu, and Rahaman 2006). Scholars believe that accounting is useful in multiple ways in fighting corruption as I briefly describe below.

First, internal controls are implemented, and monitoring and surveillance systems are adopted to prevent and detect activities that divert organisational resources from their intended purposes (Peltier-Rivest 2018). The rationale is that strict internal rules and the division of organisational responsibilities can limit opportunities to engage in corruption and identify attempts to do so.

Second, a rigorous system of auditing by internal auditors and external agencies is deemed an essential monitoring and inspection mechanism to ensure the integrity of organisational operations (Ferry and Eckersley 2014; Iyoha and Oyerinde 2010). In the public sector, this task falls to supreme audit institutions: external auditing bodies that have an institutional mandate to oversee public spending and the financial management of public entities (Reichborn-Kjennerud et al. 2019).

Finally, accounting is expected to provide ‘luminous arrangements’ (Neu, Everett, and Rahaman 2015, 55) that record, document and report economic events, facilitating auditing and public scrutiny. The visibilities that record-keeping seemingly provides explain the prominence given to notions of transparency and accountability in combating corruption. Transparency initiatives assume that the public exposure of organisational information will lead citizens and civil society associations to sanction noncompliant actions (Ferry and Eckersley 2014). Accrual-based accounting and international accounting standards are considered particularly helpful in aligning accounting practices with the transparency requirements expected of public institutions (Cuadrado-Ballesteros, Citro, and Bisogno 2020).
Predicated on a neoliberal ideological stance strongly informed by new public management (NPM), these accounting solutions are often expected to prevent, detect, monitor and control corruption (Paterson, Changwony, and Miller 2019; Changwony and Paterson 2019; Cuadrado-Ballesteros, Citro, and Bisogno 2020). As some studies have highlighted (e.g. Everett, Neu, and Rahaman 2007), much of the literature in this vein treats accounting as neutral and unproblematic, a universal panacea for corruption across the globe. The effects of accounting reform on reducing venality are taken for granted; when failures occur, the blame falls on insufficient or inadequate institutional restructuring along NPM lines (Iyoha and Oyerinde 2010).

Some accounting scholars are more sceptical of accounting as a force to combat corruption (Ejiogu, Ejiogu, and Ambituuni 2019; Everett, Neu, and Rahaman 2007; Neu et al. 2013). Research shows that, especially in non-Western settings, where different societal values and norms inform the economic and political order, market-based reforms, such as NPM, have not easily been accommodated in local accounting systems (Sharma and Lawrence 2015). Evidence has accumulated in the literature that the entire infrastructure associated with accounting to fight corruption falls far short of producing the desired outcomes in non-Western countries characterised by high venality. The reasons are many. The information systems on which accounting bases its data collection, processing and reporting can suffer from institutional deficiencies and become unreliable at best (Cain et al. 2001). Even when such systems are functional, they can be defanged by discretionary autocratic power (Khair et al. 2015). The same goes for internal controls, which can easily be circumvented when fraudulent leaders are influential (Sikka and Lehman 2015). Assuming that information eventually reaches the public without political interference, its usefulness is not guaranteed if the external constituents lack the skills to interpret it or lack the authority to make a difference. Moreover, the ‘external guardians’ of the public sector – auditors – seem reluctant to claim expertise in detecting corruption, typically excluding it from their official mandate (Jeppesen 2019; Reichborn-Kjennerud et al. 2019). Finally, numerous studies note the formal existence of a ‘proper’ regulatory framework in many non-Western countries, which suggests that corruption is not about ‘institution absence’ but about ‘institution failings’ (Doig and McIvor 2003, 321).

All these reservations about accounting’s anticorruption benefits are in relation to a myriad of cultural unknowns and local specificities, or what Sargiacomo et al. (2015) call the ‘realities of practice’ that characterise complex contexts, especially in countries outside the West. Neopatrimonialism, institutional coercion, colonialist legacies and other local peculiarities culturally shape forms of accounting that are very different from what is known in the West. NPM reforms are often applied without acknowledging these local features. Not surprisingly, then, such reforms not only appear to have little effect in curbing corruption but may also end up as accomplices to criminal acts.1

The two stances on accounting’s relationship to corruption reflect broader research positions with respect to trust in the calculative power of contemporary accounting practices. Two simple analogies from the world of games can describe these positions. The devotees of NPM see the relationship between accounting, transparency, accountability and corruption as straightforward; the proper accounting practices are like a line of standing dominos that, when set in motion, will topple the corrupt tile at the end of the chain. If it fails to fall as expected, then a domino (read, an element of reform) is missing or has been misplaced. For the sceptical tribe, by contrast, the relationship of accounting and
corruption resembles a chess game in which a move is informed by a player’s view of the board (that is, the societal and political context) and may inspire unexpected moves from the other player (i.e. unanticipated consequences of actions targeting corruption). As the outcomes of the domino chain often disappoint, I propose that it is the time to experiment more with the chess game.

Why should SEAR devote attention to corruption?

Corruption is socially and economically relevant to SEAR. Corrupt conduct and deprived institutions not only destabilise economic mechanisms, create inefficiencies and increase costs but also worsen ecological vulnerabilities and social inequalities, harmful effects that are amply documented in the recent literature. Among the best-known examples in which both environmental and social impacts are visible is the ‘resource curse’ that affects many countries rich in natural reserves (Fjeldstad and Johnson 2017). Due to power abuses, bribes and illegal agreements between state officials and extracting companies, the exploitation of oil, gas and other natural resources brings few, if any, benefits to local communities, especially outside the West. The paradox is that, instead of improving livelihoods, natural resources worsen them, because exploitation contaminates the water and air, devastates local biodiversity and ruins people’s cultures and ways of making a living (Denedo, Thomson, and Yonekura 2019). The environmental damage and social disparities are obvious in such cases, where venal governmental and corporate apparatuses prevent remediating action.

Prior studies have observed many instances of the ecological harms associated with corrupt behaviour. Mrema (2017) documents elite capture associated with illicit agreements to harvest and ravage woodlands in Tanzania, while Sumaila, Jacquet, and Witter (2017) claim that corruption in fisheries has depleted fish stocks worldwide. Wyatt (2017) details the diverse corruptive acts in the public and private sector that facilitate wildlife trafficking and the extinction of endangered species. Apparently, few natural resources escape the detrimental effects of venality, which leads Robbins (2000) to believe that the vitiation of their management is the rule rather than the exception, regardless of context.

Mounting evidence also suggests that corruption interferes with ecological restoration efforts when resources allocated for improving public ecological services are misappropriated for private gain. In the agricultural sector, Teichmann, Falké, and Sergi (2020) describe the mechanism that enables the abuse of European Union environmental programmes that offer incentives for environmental conformity: uncompliant local farmers simply bribe local officials to evade penalties for violating environmental legislation. In parallel, the farmers become eligible for environmental subsidies. Similarly, Smith and Walpole (2005) argue that biodiversity projects suffer from corruption because those involved in conservation schemes misuse funds, especially in countries with poor governance mechanisms in public agencies and public-private partnerships.

As these studies show, ample evidence is emerging on the ecological impacts of corruption. Much research also considers the consequences of corruption on citizens and local communities. In this area, the relationship between corruption and poverty has drawn much attention. The two seem to be correlated (Gupta, Davoodi, and Alonso-Terme 2002), but the mechanism of this relationship is far from simple and clear-cut (Chetwynd, Chetwynd, and Spector 2003). On the one hand, elite capture and government-
level bribery affect the marginalised by diverting public funds to private hands. On the other, the victims may sometimes exacerbate their declining income by engaging in small-scale bribery in circumstances in which it is not expected or requested. In so doing, they perpetuate what Justesen and Bjørnskov (2014) call ‘street-level bureaucratic corruption’. Corruption increases income inequality not only via bribes for essential services but also via tax systems that disfavour low-income individuals as well as through the preferential distribution of government projects to the powerful business elite (Dincer and Gunalp 2012).

A consistent body of literature details the effects of corruption on substandard social services, which especially affect those in need. Education quality, the use of public educational services and the perceived benefits of education are all affected when government spending is diverted to other ends (Duerrenberger and Warning 2018). This only worsens already bad social inequality and social exclusion, as poor-quality education dims the prospects of low-income people for a decent life. Likewise, health care systems are vulnerable to vitiating conduct, with most of the impacts felt by low-status individuals who lack the means to use private health care institutions (Clarke 2020). Beyond the various systems of public services, the nexus of businesses and officials may cause a gangrene in political institutions that negatively affects democracy. For instance, Remy (2017) tells the story of a local elite in the rosewood trade in Madagascar whose political power was so great as to enable interference in democratic institutions and electoral processes.

The literature summarised above highlights a plethora of social and environmental phenomena in need of further attention from an accounting perspective. But where do we stand as a research community in relation to all these?

What is the status of SEAR in regard to corruption?

Corruption research in accounting scholarship is vast, with several special journal issues devoted to the topic (Cooper, Dacin, and Palmer 2013; Paterson, Changwony, and Miller 2019), but corruption does not yet figure prominently in the SEAR agenda. Lehman and Morton (2017, 282) go as far as to claim that SEAR has failed ‘to keep pace with developments in the literature on corruption’. We should, however, recognise the initial steps taken in recent years.

Noticing the poor SEAR engagement with the phenomenon of corruption, Islam et al. (2018) suggest the need to ‘bring the study of bribery into the social and environmental accounting literature’ via reporting practices. A growing body of literature has indeed explored organisational corruption disclosures, usually via large scale studies. By way of example, Barkemeyer, Preuss, and Lee (2015) analysed the anticorruption disclosures in 933 corporate sustainability reports (from 30 countries) that claimed compliance with the Global Reporting Initiative (GRI). The study reported country – and sector-level differences in corporate anticorruption disclosures. Blanc et al. (2017) looked at the anticorruption disclosures of the 105 largest multinational companies in relation to mass media exposure and press freedom. They conclude that media is an important actor in pressuring companies to report on anticorruption. Sari, Cahaya, and Joseph (2021) investigated 117 corporate reports and correlated the level of disclosure with several institutional variables, such as ownership and dependence on government tenders. This stream of
research has usefully examined a variety of factors that trigger reporting and affect its content and quality. Case studies on corruption disclosure practices are fewer and often rely on content analysis of corporate reports. For instance, Islam et al. (2018) focused on two global telecommunication companies and linked their corruption reporting to media attention. Blanc et al. (2019) conducted a single-case study of Siemens and found changes in corruption and compliance reporting in response to a major corruption scandal affecting the company.

This stream of literature treats corruption disclosures as an integral part of social and environmental reporting initiatives, following the lead of the GRI, which includes several indicators for corruption in its guidelines. At their core, these studies rely on trust in reporting, assuming that the transparency enabled by reporting empowers societal actors to act and discourages businesspeople from engaging in corruption. This is in line with the neoliberal underpinnings of much anticorruption literature. As we know, however, corporate voluntary reporting suffers from self-bias and is of hardly any use in the actual detection of corruption (Leong and Hazelton 2017). Questions also remain about the extent to which such voluntary reporting initiatives, which rely on businesspeople’s discretion, can deter illicit corporate spending. A less conventional treatment of organisational disclosures could, therefore, uncover more meaningful evidence of corruption, as exemplified by Ren and Patten’s (2019) study in which, instead of relying on self-categorised corporate corruption items, the authors scrutinised the income statement to identify costs potentially indicative of criminal spending. Thus, their paper does not unquestioningly accept self-laudatory narratives that reveal little, if anything, about the scale and extent of corporate engagement with corruption, instead seeking alternative evidence to trace this phenomenon in the corporate world. I foresee the potential of research inspired by Ren and Patten to use and examine multiple sources of corporate and noncorporate documentation as a useful means to uncover doubtful practices. For example, researchers might juxtapose information from corporate and governmental documents.

Among the innovative means of approaching corporate corruption disclosures is the examination of voluntary and statutory transparency initiatives. These initiatives aim to reverse the ‘resource curse’ by making visible both corporate payments to governments and governmental expenditures. Chatzivgeri et al. (2020), Ejiogu, Ejiogu, and Ambituuni (2019) and Cortese and Andrew (2020) look at transparency developments related to extractive industries in the UK, Nigeria and USA, respectively, and provide useful insights into the institutional interplay behind the emergence and functioning of such reporting schemes. Investigations such as these usefully reveal the political and institutional mix that explains the unintended consequences of reporting initiatives. They serve as a reminder that the shape, content and effects of corporate disclosure are partly the outcome of broader institutional dynamics.

Several non-accounting studies comment on alternative, non-organisation-bound forms of accounting and transparency initiatives. Jenkins and Goetz (1999) describe an innovative ‘social audit’ procedure initiated by a local social movement in India, whereby, during self-organised ‘public hearings’, official documentation was compared with citizens’ experiences of public services. This procedure not only uncovered inconsistencies indicative of corrupt acts but also overcame the problem of accounting illiteracy in the local community. Moreover, among the alternative ways of unearthing corruption and
holding the powerful to account, social media have been cited as an effective mechanism. Ferry and Eckersley (2014, 11) tell of a Chinese official whose abuse of power was exposed on social media via pictures that eventually led to his conviction. Citizens’ posts on social media visually contrasted the luxurious life of the Chinese bureaucrat with the official position in the state hierarchy that could not yield such wealth, effectively playing the role described as ‘counter-accounts’ in SEA. Such forms of alternative reporting and audit rooted in civil society are well able to highlight inappropriate or dubious actions warranting further investigations. They are important because they give voice to those most affected by corruption (Lehman and Morton 2017).

In addition to new approaches to studying corruption and alternative sources of documentation, two more matters are relevant to the topic. First, corruption is a fluid notion, with connotations that fluctuate across settings, but its meaning is often treated as being obvious (Cooper, Dacin, and Palmer 2013). Teichmann, Falkner, and Sergi (2020), for instance, note that practices of gift-giving and personal relationships are culturally institutionalised in China as compared to Western countries, thus making their classification as corruption debateable in that context. Shore and Haller (2005) question the possibility of assigning a single, unequivocal meaning to corruption, noting that nepotism and cronyism can aptly be designated as illegitimate conduct in Scandinavia, while, in Asia and Africa, they are part of the moral duty to help loved ones. An injudicious application of Western-informed theoretical frameworks could leave such details unnoticed. Among the contextually informed studies is one by Goddard et al. (2016), who explain corruption in terms of colonially inherited social relationships in Tanzania. The abuses of colonial administrative and bureaucratic practices towards local Tanzanians undercut the legitimacy of state institutions that preserved non-native values and rationales. This, in turn, made the rerouting of resources into private hands not only acceptable to the locals but also commendable. Gore, Ratsimbazafy, and Lute (2013) offer a contextualised analysis of corruption in the setting of conservation efforts in Madagascar. The authors note that local interpretations of noncompliant conduct did not necessarily link it to immorality or abuse of power (as commonly described in the literature) but to deficits in conservation knowledge. Such in-depth investigations of the roots of corruption in its nascent context are invaluable in designing accounting devices that best restrain the diversion of resources from public services and local communities.

Second, there is a tendency to associate unscrupulous conduct and vitiated institutions with ‘the Others’ outside the ‘civilized’ West, intimately connecting them with despised phenomena, such as poverty, economic underdevelopment and democratic backsliding (Shore and Haller 2005, 3). It is unclear to what extent this purported connection reflects a myth. Corruption can indeed be more acute in such settings, but numerous studies point out the existence of venality in many Western countries. Corruption may manifest differently, implying greater sophistication in manipulating existing rules and institutions (Neu et al. 2013), but that does not mean that it is absent. Therefore, we clearly need context-receptive investigations to uncover this phenomenon in the West.

**What lies ahead for corruption research in SEAR?**

As has been shown, much of the emerging SEAR on corruption is dedicated to reporting. In itself, this is unsurprising, as the SEAR tradition privileges the study of reporting among
all varieties of accounting methods and devices. The results of these studies support much of the literature on sustainability reporting, especially in terms of using disclosure as an instrument to manage organisational legitimacy and stakeholders' impressions. Chatzivgeri et al. (2020) and Ejiogu, Ejiogu, and Ambituuni (2019), in their examinations of transparency initiatives in extractive industries, provide insights into the institutional landscape that facilitate such uses of corporate corruption reporting. Lehman and Morton (2017), by contrast, find fault with the neoliberal ideological roots that underpin social and environmental reporting. From this perspective, SEAR appears to subscribe to the sceptical branch of scholarship that believes that contemporary forms of accounting are of no use in controlling corruption.

Signs of belief in a positive role for accounting with respect to corruption are few, appearing mostly in relation to forms of external, non-organisational accounting in which civil society and the local community play a role (Jenkins and Goetz 1999; Ferry and Eckersley 2014). Despite Lehman and Morton’s (2017) call to broaden the scope of corruption research in SEAR to include civil society, however, forms of accounting that are not bound to organisations have yet to be examined. A few studies suggest that some of these accounts (e.g. counter-accounts) may play a role in exposing corruptive behaviour (e.g. Denedo, Thomson, and Yonekura 2019), but more insights are needed. Notably, however, the optimism in relation to accounting and corruption in this tiny stream of literature differs greatly from that expressed in studies that blindly trust in NPM reforms as discussed earlier in this paper. Most likely, little harm comes from the absence of the NPM-supportive perspective in the corruption-related literature in SEA, but this should not prevent close examinations of the functioning of the accounting apparatus currently deployed to deal with venality in environmental and social matters. Understanding the historical conditioning is a helpful first step in investigating the workings and consequences of NPM reforms. Furthermore, the impact of accounting measures on anticorruption efforts should also be assessed in other ways than by relying on the content, quality and quantity of corporate (and other organisational) reports. Scholarship could explore the introduction of more locally informed accounting methods, which may be better suited to curbing corruption than the common set of NPM reforms.

I propose that SEAR may be inspired by a consistent body of scholarly work on the relationship between accounting and venality as well as by recent conceptualisations of corruption from outside the accounting literature (e.g. Thompson 2018; Haller and Shore 2015). For instance, Haller and Shore’s (2015) anthropological perspective on corruption, in which the concept of corruption is based on the study of cultural manifestations and formal and informal rules, is particularly useful in situating this phenomenon in the local setting.

In the end, of course, the question is why SEAR should engage in a conversation about corruption in the first place. What can we add to existing discussions of the topic? The current evidence suggests that accounting methods, although centrally placed in anticorruption reforms in multiple settings, especially outside the West, have only a marginal impact (Ejiogu, Ejiogu, and Ambituuni 2019; Sikka and Lehman 2015). Furthermore, accounting practices appear implicated in the processes of misappropriation, with the skilful use of accounting technologies masking the abuse of power (Neu et al. 2013). Exposing the mechanisms by which these practices are linked to social and environmental impacts is an initial but significant task in taking the next steps to curb corruption. With
their systemic thinking and acute interest in socio-environmental ramifications, SEA researchers are well equipped to shed light on the nature of corrupt practices in relation to sustainability. We need to better understand the role of accounting in facilitating venality as well as how accounting could be adapted to prevent it, being mindful of the multiple contextualities affecting the phenomenon.

If accounting is part of the problem, it can also be part of the solution. Very recently, the International Federation of Accountants announced an action plan for the accounting profession’s fight against corruption with five key components, among them expertise, engagement and partnership (IFAC 2022). This reflects a belief that accountants have a role to play and that their knowledge can be mobilised for this purpose. SEAR scholars have even more to offer. Their inquisitive, inclusive and dialogical nature well positions them to explore and experiment with democratically defined accounting reforms that can eventually inform practitioners and policy debates.

There is seat for the SEA community at the chessboard. Who will dare to play?

Note

1. To clarify my own position with respect to NPM, I am not claiming that the NPM arsenal is completely useless in these settings or that it should be utterly abandoned. I do suggest, however, that any accounting reform rooted in Western worldviews should, at the very least, consider the unique assortment of peculiarities that characterise each context. Specific tools from current models of NPM should be adopted only after thoughtful reflection on their feasibility and suitability to local institutions and cultural specificities.

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