Accountants' Perspectives on the Environment

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Sustainability accounting reporting is an offshoot of corporate social responsibility. Accounting professionals are now producing accounting sustainability reports. Sustainability accounting reporting is a combination of economic, social, and environmental issues incorporating both financial and nonfinancial elements. Sustainability reports may be assured (certified) by third parties. Recently, the accounting profession has been criticized for failing to prepare proper sustainability reports. The problem this nonexperimental, correlational, quantitative study investigated was environmental worldviews of accountants. This study is important because it provided the first evidence of accountants being pro-environmental.

Keywords: sustainability, new ecological paradigm, accountants, sustainability reporting, global reporting initiative, international integrated reporting council

INTRODUCTION

Sustainability accounting reporting is a combination of economic, social, and environmental issues incorporating both financial and nonfinancial elements (Witjes, Vermeulen, & Cramer, 2017). The year 2013 was a watershed year for sustainability accounting reporting. The International Integrated Reporting Council (IIRC) and the Global Reporting Initiative (GRI) originated reporting guidelines for accounting sustainability reporting (Perego, Kennedy, & Whiteman, 2016). The IIRC and GRI are non-profit organizations committed to promulgating sustainability accounting reporting and assurance (Soh, Leung, & Leong, 2015). Sustainability has its roots in the 1987 report, *Our Common Future*, also known as the Brundtland Commission (Chen, Feldmann, & Tang, 2015). Promoters of sustainability seek to provide for the needs of today's worldwide population while preserving the ability to afford resources for future generations (Environmental Protection Agency, 2016).

According to Huang and Watson (2015), environmental and social accounting arises from corporate social responsibility (CSR). CSR involves voluntary efforts of an organization to contribute to society and the environment over the requirements of law and regulations (Huang & Watson, 2015). CSR communicates nonfinancial information about environmental and social issues to internal and external stakeholders (Brunton, Eweje, & Taskin, 2017). CSR expands an organization's responsibility beyond the shareholders' interest and; it is often influenced by stakeholder theory (Freeman & Reed, 1983).

The purpose of this nonexperimental, correlational, quantitative study was to examine accountants' environmental worldviews by employing the New Ecological Paradigm (NEP) Scale for accountants as having a pro-environmentalist worldview or a Dominant Social Paradigm (DSP) worldview and the demographic effects on these worldviews. Criticism of the accounting profession concerning sustainability accounting reporting has appeared in recent accounting literature (Adams, 2015; Flower,

2015). Williams and O'Donovan (2015) emphasized the need for investigating of accountants' involvement in sustainability reporting because there a gap exists between accountants' perceived contribution and actual contribution in sustainability accounting. Much of the criticism of accountants and sustainability accounting reporting centers on conventional accountants who want to keep the status quo of financial reporting (Adams, 2015; Flower, 2015). This investigation is significant because it provides the first evidence of accountants having an environmental worldview.

LITERATURE REVIEW

Criticism of the Accounting Profession

There is evidence the accounting profession is losing sustainability reporting and assurance market share to third-party providers (Fernandez-Feijoo, Romero, & Ruiz, 2016). Williams and O'Donovan (2015) investigated accountants' perceptions of providing sustainability services. Accountants' perception mean scores on a five-point scale were between 4.0 and 4.15; however, actual accountant practice did not rise above 3.62 demonstrating a gap between perception and practice (Williams & O'Donovan, 2015).

The IIRC is not without its critics (Maniora, 2017). Recently, the focus of the IIRC has shifted to a more investor perspective rather than a stakeholder/sustainability view (Dumay, Bernardi, Guthrie & Demartini, 2016). In his article, "The International Integrated Reporting Council: A Story of Failure," Flower (2015) cited examples of the change in the language of the IIRC. Specifically, Flower accused the IIRC of deserting stakeholders and sustainability accounting. Flower compared the IIRC's inclusion of sustainability references in documents. The 2010 press release consisted of three pages with 13 references to sustainability (Flower, 2015). The 2011 Discussion Paper comprised 22 pages with 27 sustainability references (Flower, 2015). In 2013, the IIRC issued its framework including 27 pages with only one reference to sustainability (Flower, 2015). Concerning stakeholders, Flower quoted the framework: "The primary purpose of an integrated report is to explain to providers of financial capital how an organization creates value over time" (Flower, 2015, p. 5; IIRC, 2013, pp. 4 & 7). Flower cited several references of the IIRC to providers of financial capital. Additionally, Flower noted a high representation of conventional accountants (over half) compared to the relatively small representation of social and environmental accountants. Flower argued, under the current IIRC, conventional accountants maintain the status quo of financial reporting without including sustainability accounting reporting.

Adams (2015) noted few academic researchers responded to the IIRC drafts. Adams called for critical accounting academics to promote change in sustainability accounting reporting. In fact, Adams placed more blame on the failure of accounting academics rather than conventional accountants to forward progress in sustainability accounting reporting. Adams concurred with Flower (2015), under the current guidelines, the IIRC is not promoting sustainability accounting reporting.

In a study of sustainability assurance providers' perceptions employing the GRI guidelines, Boiral, Heras-Saizarbitoria, and Brotherton (2017) reported the quality and content unsuccessfully followed the guidelines. Boiral, et al. noted sustainability assurance reports did not meet the assurance requirements of the GRI. Knebel and Seele (2015) studied GRI reports and concluded the nonfinancial reporting has not yet reached the equal of financial reporting.

New Ecological Paradigm (NEP)

The NEP is a conceptual framework analyzing environmental concerns and responsibility to the environment versus the DSP worldview (Davis & Stroink, 2016; Prati, Albanesi, & Pietrantoni, 2017; Reyna, Bressán, Mola, Belaus, & Ortiz, 2018). Davis and Stroink (2016) cited the DSP worldview as a Western outlook incorporating "the values of individualism, economic growths, and material abundance" (p. 577). Chang (2015) concurred, noting in the DSP worldview, humanity oversees nature for the benefit of society, regardless of the cost to the environment. The NEP worldview promotes the concept humanity and nature are interdependent (Prati et al., 2017). Measurement of the NEP worldview is found by using the NEP scale (Fleury-Bahi, Marcouyeux, Renard, & Roussiau, 2015). Originally developed in 1978 by Dunlap and Van Liere as the new environment paradigm, Dunlap, Van Liere, and Mertig (2000) revised it

to update language and remove gender-specific terms. The NEP scale measures the degree of NEP or DSP worldviews for individuals (Pienaar, Lew & Wallmo, 2015). The NEP scale is a validated and reliable scale with internal consistency (Rideout, 2014). Shephard et al. (2015) stated the NEP has proven to be a valid instrument. Pienaar, Lew, and Wallmo (2015) revealed Cronbach's alpha at .87 indicating internal consistency. Dunlap et al. (2000) related high predictive and construct validity. In an extensive literature review of environmental attitudes, Hawcroft and Milfont (2010) stated "until a gold standard environmental attitudes measure has been widely accepted, it is probably advisable for researchers to continue using the NEP Scale as a standardized measure of [environmental attitudes]" (p. 151).

Stakeholder Theory

In 1983, Freeman and Reed discussed the need for a change from shareholder to stakeholder and contributed to the understanding of the roots of stakeholder theory. The concept of stakeholder came from a memo at Stanford University in 1963 (Freeman & Reed, 1983). Freeman and Reed stated stakeholders are "those groups that have a *stake* in the actions of a corporation" (Freeman & Reed, 1983, p. 89, original emphasis). Stakeholder theory supports the concept organizations have a wider responsibility beyond profit and shareholders and includes social and environmental issues (Frias-Aceituno, Rodríguez-Ariza, & Garcia-Sánchez, 2014). Stakeholders include individuals or entities influencing or influenced by organizations (Freeman & Reed, 1983). Stakeholders include, but are not limited to, shareholders, employees, suppliers, customers, government, society, the environment, and the local community (Mitchell, Van Buren, Greenwood, & Freeman, 2015).

Stakeholder theory is the springboard for studies in sustainability accounting reporting (Herremans, Nazari, & Mahmoudian, 2016). According to Chiu and Wang (2015) "stakeholder theory is considered to be an influential theory within the domain of social and environmental research" (p. 380). Researchers cite stakeholder theory as the impetus for sustainability reporting and assurance by accountants (Bradford, Earp, Showalter, & Williams, 2017; Klettner, Clarke, & Boersma, 2014; Lankoski, Smith, & Van Wassenhove, 2016). Andon, Baxter, and Chua (2015) noted accounting for stakeholders enhances the accounting profession. Crane, Graham, and Himick (2015) argued accounting makes stakeholders cognizant of how an organization communicates stakeholder interactions. Guenther, Guenther, Schiemann, and Weber (2016) cited stakeholder theory as an important factor in carbon disclosure and other environmental disclosures. Likewise, Kurucz, Colbert, Ldeke-Freünd, Upward, and Willard (2017) recommended managing for stakeholders rather than stakeholder management to suit the organization. Olsen (2017) stated stakeholder theory focuses on creating future and long-term value by management rather than a short-term period. Stakeholder theory forms the basis for criticism of the accounting profession (Hall, Millo, & Barman, 2015).

Hall, et al. (2015) and Mitchell, Van Buren, Greenwood, and Freeman (2015) criticized the accounting profession for neglecting the interests of stakeholders and addressing only the concerns of shareholders and creditors. Crane et al. (2015) and Hall et al. (2015) claimed accounting is an important and meaningful vehicle to address stakeholder claims. Hall et al. asserted management alone cannot suffice for stakeholder inclusion and argued accountants should maintain accounting reporting systems for the environment.

RESEARCH METHODOLOGY AND DESIGN

This research was a nonexperimental, correlational, quantitative study using the NEP Scale to determine the worldviews of accountants. This research entailed a survey of a random sample of accountants. The NEP Likert-type scale ranges from strongly agree to strongly disagree with a neutral category of undecided (Chang, 2015). The NEP scale reverses the scoring for odd and even numbered statements yielding an environmental attitude value (Pienaar et al., 2015). The statements alternate with the odd numbers representing a pro-environmentalist worldview and the even numbers represent the DSP worldview (Dunlap, Van Liere, & Mertig, 2000). Shephard et al. (2015) stated the NEP has proven to be a valid instrument. Pienaar et al. (2015) found Cronbach's alpha at .87 indicating internal consistency. Over

several studies, Rideout (2014) tracked the coefficient alpha as .800, .828, and .821 showing consistent results. Dunlap et al. (2000) related high predictive and construct validity. In the year 2000, when Dunlap et al. revised the NEP, an in-depth review of the literature revealed known group validity because participants with pro-environmental worldviews scored higher than neutral or nonenvironmental worldview participants.

RESEARCH QUESTIONS AND HYPOTHESES

The purpose of this nonexperimental, correlational, quantitative study was to examine accountants' environmental worldviews by employing the NEP Scale for accountants as having a pro-environmentalist worldview or a DSP worldview and the demographic effects on these worldviews. Davis and Stroink (2016) referred to the ecological worldview as a variable of interest and noted the NEP as positive and significant with other variables such as gender and systems thinking.

RQ1. *To what extent, if any, do accountants score with pro-environmental or dominant social paradigm attitudes when evaluated on the New Ecological Paradigm scale?*

The continuous dependent variable was the scores on the NEP with 45 being neutral, under 45 as ascribing to the DSP, and over 45 as a pro-environmentalist attitude of the participant (Pienaar et al., 2015).While accountants have not been studied using the NEP, other professions have been investigated. Wallhagen and Magnusson (2017) employed the NEP and reported the means of 16 studies and none involved accountants. Wallhagen and Magnusson (2017) investigated urban design professionals and found the professionals scored lower than environmentalists. Lwo, Fu, and Chang (2017) investigated the teaching profession. Wilhelm-Rechmann, Cowling, and Difford (2014) studied stakeholders in South Africa using the NEP and found it to be a reliable instrument.

$H1_0$. *Accountants do not score as pro-environmental or have DSP attitudes on the NEP scale.*

$H1_a$. *Accountants significantly score as pro-environmental or DSP on the NEP scale.*

RQ2. *To what extent, if any, is there a statistically significant relationship between accountants' gender and accountants' environmental attitude scores on the New Ecological Paradigm scale?*

The independent dichotomous variable gender had the values of male (coded as 0) and female (coded as 1). Studies on gender by researchers have generally found females more sympatric to the environment and CSR (Chang, 2015). Hawcroft and Milfont (2010), in a meta-analysis of the NEP, criticized researchers for not including (or reporting) gender results.

$H2_0$. *There is no statistically significant relationship between accountants' gender and the environmental attitude scores of accountants on the NEP scale.*

$H2_a$ *Accountants' gender has a statistically significant relationship with the environmental attitude scores of accountants on the NEP scale.*

RQ3 *To what extent, if any, is there a statistically significant relationship between accountants' age and the accountants' environmental attitude scores on the New Ecological Paradigm scale?*

Age is an independent continuous variable. Age comprised the actual age of the participant in years. Liu, Vedlitz, and Shi (2014) employed sociodemographic variables including age and gender. Studies on age by researchers on environment attitudes have had mixed results (Durocher, Bujaki, & Brouard, 2016).

$H3_0$. *There is no statistically significant relationship between accountants' age and the environmental attitude scores of accountants on the NEP scale.*

$H3_a$. *Accountants' age has a statistically significant relationship with the environmental attitudes scores of accountants on the NEP scale.*

The next section reports the results of the study.

RESULTS

The participants were drawn from a random sample of U.S. accountants. Total surveys returned were 126. Ninety-eight participants (77.8% of surveys) completed the survey. After de-identifying and inspecting the data, 91 participants (72.2%) had suitable data for analyses. The mean age of the participants was 58.65 and the participants were 75 % male. The participants mean score of the NEP was 47.87.

For research question 1, a one sample *t*-test to compare a mean score to a known or hypothesized mean was performed. There was a statistically significant mean difference from the NEP sample to the NEP scale midpoint $t(86) = 2.067$, $p = .042$. The null hypothesis was rejected, $\mu \neq 45$. Accountants scored as pro-environmental on the NEP scale. Table 1 shows the result of the one-sample *t*-test for the NEP variable.

TABLE 1
ONE-SAMPLE TEST

	Test Value = 45					
	t	*df*	*p*	Mean Difference	95% CI	
					Lower	Upper
NEP	2.067	86	.042	2.874	.110	5.637

Note. Statically significant.

For research question 2, A point-biserial correlation coefficient was performed to assess the relationship between the NEP and gender. The results of the point-biserial correlation showed no statistically significant relationship between the NEP and gender, $r_{pb} = 0$. Table 2 depicts the results of the analysis.

TABLE 2
CORRELATIONS

		Gender
NEP		.170
	p (2-tailed)	.119

For research question 3, a Pearson's product moment correlation was employed to assess the relationship between age and NEP. The correlation was statistically significant, $p = .049$. The null hypothesis was rejected. Age was negatively correlated to NEP. This result was a small, but significant correlation, indicating older participants are less pro-environmental. Table 3 shows the results of the analysis of age.

TABLE 3
CORRELATION BETWEEN AGE AND NEP

		NEP
Age	Pearson Correlation	-.215
	p (2-tailed)	.049

DISCUSSION

The purpose of this nonexperimental, correlational, quantitative study was to examine accountants' environmental worldviews by employing the NEP Scale for accountants as having a pro-environmentalist worldview or a DSP worldview and the demographic effects on these worldviews. The impetus for the study was the recent criticism of accountants in accounting sustainability reporting (Adams, 2015; Flower, 2015). The results indicated accountants scored as pro-environmental providing the first evidence to refute the criticism.

The results also found younger accountants tended to be pro-environmental. Studies using the NEP conceptual framework have been mixed concerning age. This finding coincides with Dunlap et al. (2000) at the time of the NEP conceptual framework was revised. However, Liu et al. (2014) employed the NEP conceptual framework and found older participants to be more pro-environmental.

There was no statistically significant relationship between accountants' gender and the environmental score of attitudes of accountants on the NEP. This result is consistent with Lwo, et al. (2017). However, studies using the NEP conceptual framework generally find females having a pro-environmental worldview (Chang, 2015; Sidiropoulos, 2018). It is problematic that the participants were 75% male. Future research surveying the Accounting and Financial Women's Alliance could provide more insight into the environmental worldviews of females.

The mandate for accountants to prepare sustainability and CSR reports, audited or unaudited, is increasing (Flower, 2015). The pro-environmentalist worldview of accountants supports stakeholder theory. Stakeholder theory posits organizations have obligations to entities other than shareholders (Freeman & Reed, 1983). Rezaee (2017) cited stakeholder theory as the basis of sustainability disclosures. Herremans et al. (2016) argued the concept of sustainability arose from stakeholder theory. Mitchell et al., (2015) cited the environment as a stakeholder.

This study also added to the NEP framework concerning the worldview of professions. While there are studies on environmental attitudes of various professions (Lwo, et al., 2017; Walhagen and Magnusson, 2017), there is no known study on the environmental worldviews of accountants. Future research on environmental worldviews employing the NEP framework could focus on other professions.

As with all studies, there were limitations. The participants came from accountants located in the U.S. Therefore, generalization to accounting populations outside of the U.S. may not be acceptable. Future research could investigate accountants' environmental worldviews in other countries. Perhaps, contrasting a pro-environmental country with a more neutral country would provide insights. The study was a correlational study and did not attempt to establish causation. Another limitation of this study was the short period of data collection. Future longitudinal studies could enhance knowledge of environmental attitudes as changed by time. Additionally, this study was quantitative; therefore, a qualitative approach could add richness to the results using interviews with accountants.

The results of this investigation into the environmental worldviews of accountants provided the first step in refuting the criticism of accountants as neglecting sustainability accounting reporting. Additionally, the study added to stakeholder theory in that accountants prepare sustainability reports to communicate to an audience beyond shareholders and creditors. This investigation added to the NEP framework on environmental worldviews of professions.

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