

Guest Editors' Introduction to the Special Section

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EDITORS' INTRODUCTION

This Special Issue emanates from the 3rd French Conference on Social and Environmental Accounting Research (3rd CSEAR France Conference) that took place in June 2015 at ESSEC Business School. Many researchers from various nationalities attended the conference and presented stimulating papers in various fields of social and environmental accounting (SEA) research using different methodologies. With the objective to encourage papers on general but recent issues in SEA, we had purposefully left the *Call for Papers* open to a broad range of topics but with a focus on corporate social responsibility (CSR) practices and/or CSR regulations. The three key topics that eventually emerged at the end of the review process were (1) sustainability in accounting education, (2) the effectiveness of recent CSR regulation and (3) CSR reporting in late-capitalist economies. It is worth noting that these contributions shed light to various institutional settings in environmental accounting (Canada, France, Brazil and Korea).

The first chapter written by Emilio Boulianne and Leanne Keddie addresses a key issue in accounting education by investigating the place of sustainability in Canadian CPA (*Chartered Professional Accountants*) training programs. While there is a growing need to increase the competencies of accountants in the environmental and social spheres (i.e., following calls from the IAESB, the AAA-IMA and the Pathways Commission, for example), the authors reveal that references to sustainability is shrinking over time in Canadian CPA programs. The authors investigate this striking situation by examining the development of the Canadian CPA Competency Map through the lens of groupthink and stakeholder theory. An analysis of power games around the definitions of this map also helps the authors interpret the failure of CPA Canada to embrace the issue of sustainability (accounting) in accountants' education.

In the second chapter of this volume, Juliette Senn analyses the impact of a new CSR reporting regulation in France on the disclosure of environmental accounting information (EAI). This regulation, named Grenelle 2 Law, was enacted in 2012 and introduced the "comply or explain" principle in a code law country. In comparison to the period preceding the enactment of the law, she finds that no increase in the number of companies that disclose EAI in their annual reports after 2012. However, a growing number of non-disclosing firms provide justification—hence, companies prefer to explain than to comply. At the same time, the number of non-disclosing companies without any justification significantly dropped after the enforcement of the law. Finally yet importantly, results indicate a decrease in the quality of EAI by disclosing companies after the Grenelle 2 Law enactment. These results are analysed within the legitimacy framework and lead to question the concept of normativity.

The last chapter in this volume by Hyemi Shin and Adrián Zicari provides a comparative analysis of the adaptation and evolution of CSR reporting practices in two late-capitalist countries—Brazil and South-Korea. They show how global converging pressures (such as the GRI or the UN Global Compact) and local diverging pressures (from the national economic environments) play a role in this adaptation. Particularly, their analysis of CSR reports of four companies from the telecommunications industry suggests that the "surface" (the forms and formats) of these reports tends to be very similar in both countries. In contrast, the authors document various national differences in the content and the way companies address CSR issues. They conclude that CSR reporting practices are influenced simultaneously by two opposite pressures—a *global* one driving the homogenization in framework of CSR reports, and a *national* one influencing the way companies consider and "talk" to each stakeholder in their reports.

Overall, the three papers provide fruitful insights on what can impair the development of SEA in practice. Training accountants in sustainability issues appears to be still far from being

sufficient in Canada despite recent calls from many organizations in accounting education. New regulations on CSR reporting in France seem to need time to be fully embraced by companies in their reporting practices, while CSR reporting in late-capitalist economies evolves by fulfilling the growing needs to present CSR information in a worldwide understandable format on one hand, but keeping the national-specific context adapted to the content of this information on the other.

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