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Bridging the understanding of non-financial accounting and organizational change

**Nicolas Garcia-Torea¹, Carlos Larrinaga¹, Mercedes Luque-Vílchez²*

¹ Universidad de Burgos Facultad de Ciencias Económicas y Empresariales, Burgos

² Universidad de Córdoba, Córdoba

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Palabras Clave:

Sustainability accounting; non-financial reporting; organizational change; sustainability; literatura.

RESUMEN:

The role of nonfinancial reporting in promoting organizational change towards more sustainable corporate practices is a relevant research question for both the accounting and the organizational studies research fields. However, despite the clear interdisciplinary nature of this topic, accounting research were imagining and exploring the transformative potential of social and environmental accounting practices since the inception of this activity, while scholars from the organizational studies and management fields have focused their more general interest in this matter only recently. This paper aims to connect both research fields by 'building bridges' to create an interdisciplinary arena in which our knowledge on the interplay between nonfinancial reporting and accounting and organizational change could advance. With this purpose, this study outlines the state of the art in each discipline by performing a literature review of papers studying the extent to which NFAR can initiate organizational change that have been published in major (a) accounting, as well as (b) organizational studies and management journals. The mapping of each discipline allowed us to identify the existence of potential bridges to foster the exchange between both research communities. Particularly, we found that interesting interdisciplinary conversations could emerge in terms of (i) notions of accounting and reporting, (ii) the direction of causality between NFAR and organizational change, (iii) the assemblage of factors explaining this connection, (iv) the theoretical foundations informing the studies, and (v) the research methods applied. The contribution of this research is threefold. First, the paper highlights the need for breaking through the boundaries between disciplines to reconnect and advance knowledge produced by social sciences. Although previous literature has called for a greater connection between social sciences (i.e., accounting) and natural sciences (i.e., sustainability science), our study reveals the perhaps more urgent need to address the apparent difficulty of researchers to build on the insights generated in other disciplines within the social sciences. Second, the analysis of the state of art within organizational studies and accounting research allowed us to identify several spaces that could be bridged to initiate insightful interdisciplinary conversations on this topic; thereby contributing to the promotion of interdisciplinary research that facilitates the mutual development of both scientific disciplines. Finally, our study offers a valuable synthesis of the research published in major accounting and organizations journals that could help to foster research on the processes of organizational change and NFAR.