The State of Academic Research into Sustainability Accounting
and an Enabling Research Methodology

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Abstract

This paper takes a critical look into the emergence and establishment of sustainability accounting as an area of research and advocates for a critical theoretical and methodological approach to better understand and beware of the shifting meanings of sustainability (Aras and Crowther, 2009; Kaidonis et al., 2010). In so doing, it hopes to bring to the notice of the sustainability research community, especially those who are novice researchers in this area within our discipline, the opportunities that has been created by the various use of the very word ‘sustainability’ for rewarding case studies. After taking a ‘pulse’ of the extant sustainability accounting literature, a critical theoretical and methodological approach has been suggested to enrich understanding of the sustainability issue to be studied so that opportunities can be created for emancipatory change. Critical discourse analysis has been put forward and elaborated as an enabling methodology for a richer and deeper analysis.

Classification: Literature review