Through the looking glass
Maughan, R.

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This study extends and deepens our understanding of why and how organisational sustainability activities and accounting unfold and embed over time. It presents a longitudinal case study examining the emergence and evolution of an environmental management system, environmental management accounting, sustainability reporting, and a sustainability programme in a large, family-owned group of companies. The case analysis is theoretically framed using the concepts of organisational identity and internal legitimisation.

The study reveals an enduring interplay between the organisation’s sustainability programme and its organisational identity and internal legitimisation processes. It demonstrates how key participants in the sustainability programme used a variety of strategies to seek legitimacy for the programme from internal audiences and powerful stakeholders while also engaging in their own legitimacy (re)evaluations. While prior research has identified a set of strategies for establishing external legitimacy, this study finds that legitimating ‘identity talk’ is an important additional mechanism in the process of establishing internal legitimacy for new organisational activities.

In contrast with prior research, the study uncovers how external sustainability reporting can be a by-product of other sustainability-related activities rather than an organisation’s primary medium (or output) of the process of engaging with sustainability. The study shows how despite a highly supportive organisational environment, external sustainability reporting may be weakly and temporally legitimised within an organisation rather than institutionalised.

Rebecca Maughan
Through the Looking Glass:
The emergence, evolution and embedding of sustainability accounting in a family business

ACADEMISCH PROEFSCHRIFT
ter verkrijging van de graad van doctor aan de Universiteit van Amsterdam

op gezag van de Rector Magnificus prof. dr. ir. K.I.J.Maex
ten overstaan van een door het college voor promoties ingestelde commissie,
in het openbaar te verdedigen in de Agnietenkapel

op dinsdag 12 september 2017, te 10.00 uur

door

Rebecca Maughan

geboren te Galway, Ierland
Promotiecommissie

Promotor: Prof. dr. B.G.D. O’Dwyer, Universiteit van Amsterdam

Copromotor: Dr. ir. S. van Triest, Universiteit van Amsterdam

Overige leden: Prof. dr. J. Bebbington, University of St. Andrews, UK

Prof. dr. C. Larrinaga, Universidad de Burgos, Spain

Prof. dr. I. Thomson, University of Birmingham, UK

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Prof. dr. F.H.M. Verbeeten, Universiteit Utrecht

Prof. dr. M.J.F. Wouters, Universiteit van Amsterdam

Faculteit der Economie en Bedrijfskunde
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Dedication

For Alan, Matthew and Naomi, with love.
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Abstract

This study extends and deepens our understanding of why and how organisational sustainability activities and accounting unfold and embed over time. It presents a longitudinal case study examining the emergence and evolution of an environmental management system, environmental management accounting, sustainability reporting, and a sustainability programme in a large, family-owned group of companies. The case analysis is theoretically framed using the concepts of organisational identity and internal legitimation.

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<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
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<tbody>
<tr>
<td>CCRPI</td>
<td>CC Retail Partners Ireland</td>
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<td>CCWS</td>
<td>CC Wholesale Services</td>
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<td>CSR</td>
<td>Corporate Social Responsibility</td>
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<td>DJSI</td>
<td>Dow Jones Sustainability Index</td>
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<td>EAT</td>
<td>Environmental Action Team</td>
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<tr>
<td>EMS</td>
<td>Environmental Management System</td>
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<td>GRI</td>
<td>Global Reporting Initiative</td>
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<td>FMCG</td>
<td>Fast Moving Consumer Goods</td>
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<td>Non-Governmental Organisation</td>
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<td>OI</td>
<td>Organisational Identity</td>
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<td>ROI</td>
<td>Republic of Ireland</td>
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<tr>
<td>UNWCED</td>
<td>United Nations World Commission on Environment and Development</td>
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