Through the looking glass
The emergence, evolution and embedding of sustainability accounting in a family business
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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 legitimation.

The study reveals an enduring interplay between the organisation’s sustainability programme and its organisational identity and internal legitimation 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 legitimated within an organisation rather than institutionalised.
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

doork

Rebecca Maughan

geboren te Galway, Ierland
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Faculteit der Economie en Bedrijfskunde
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Dedication

For Alan, Matthew and Naomi, with love.
Table of Contents
Abstract ................................................................................................................. xii
List of Acronyms .................................................................................................... xiii
List of Tables ......................................................................................................... xiv
List of Figures ....................................................................................................... xv
Chapter 1: Introduction ......................................................................................... 1
  1.1 Research Intent and Questions ...................................................................... 3
  1.2 Theoretical Framework .................................................................................. 4
  1.3 Research Methods ......................................................................................... 5
  1.4 Research Contributions ................................................................................ 6
  1.5 Thesis Structure ........................................................................................... 7
Chapter 2: Literature Review ................................................................................ 10
  2.1 Introduction ................................................................................................ 10
  2.2 Conceptualising Sustainability ..................................................................... 10
    2.2.1 Organisational Sustainability ................................................................. 10
    2.2.2 Accounting for Sustainability ................................................................. 12
  2.3 The Emergence, Evolution and Embedding of Sustainability Accounting ....... 13
    2.3.1 The Emergence of External Sustainability Reporting ......................... 13
    2.3.2 Diversity in Corporate Sustainability Reporting .................................... 15
    2.3.3 Engagement-based Studies of Sustainability Accounting .................... 17
  2.4 Chapter Summary ......................................................................................... 21
Chapter 3: Theoretical Framework ....................................................................... 22
  3.1 Introduction ................................................................................................ 22
  3.2 Organisational Identity ................................................................................ 22
    3.2.1 Conceptualising Organisational Identity .............................................. 23
    3.2.2 Identity as Process and Claims ............................................................... 28
    3.2.3 Mobilisation of Organisational Identity for this Study ......................... 29
3.3 Legitimacy

3.3.1 Types of Legitimacy

3.3.2 Legitimation Strategies

3.3.3 Conceptualising Internal Legitimacy

3.3.4 The Relationship between Organisational Identity and Internal Legitimacy

3.4 Chapter Summary

Chapter 4: Research Methodology and Methods

4.1 Introduction

4.2 Philosophy of Research

4.2.1 The Role of Theory in Interpretivist Research

4.3 Case Study Method

4.3.1 Case Site Selection

4.4 Research Intent

4.4.1 Research Objectives and Questions

4.5 Research Process

4.5.1 Phase One: Research Design

4.5.2 Phase Two: Data Collection and Analysis

4.5.3 Phase Three: Feedback and Revision

4.5.4 Phase Four: Data Collection and Analysis

4.5.5 Phase Five: Feedback and Revision

4.5.6 Phase Six: Final Data Review, Analysis and Write Up

4.6 Chapter Summary

Chapter 5: Case Context and Introduction to the Case Findings

5.1 Introduction

5.2 The Irish Corporate Responsibility Landscape

5.2.1 Voluntary Corporate Engagement
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.2.2 Voluntary Reporting</td>
<td>69</td>
</tr>
<tr>
<td>5.2.3 Community-Based and Multiple Models of Retailing</td>
<td>69</td>
</tr>
<tr>
<td>5.3 Case Site Review</td>
<td>71</td>
</tr>
<tr>
<td>5.3.1 Company and Family Governance</td>
<td>71</td>
</tr>
<tr>
<td>5.3.2 Current Operations and Business Model</td>
<td>72</td>
</tr>
<tr>
<td>5.3.3 Overview of the Group’s Engagement with Sustainability</td>
<td>72</td>
</tr>
<tr>
<td>5.4 Introduction to the Case Findings</td>
<td>79</td>
</tr>
<tr>
<td>5.5 Chapter Summary</td>
<td>80</td>
</tr>
<tr>
<td>Chapter 6: Organisational Identity at the CC Group</td>
<td>81</td>
</tr>
<tr>
<td>6.1 Introduction</td>
<td>81</td>
</tr>
<tr>
<td>6.2 Identity Work</td>
<td>81</td>
</tr>
<tr>
<td>6.3 Identity Claims at the CC Groups</td>
<td>82</td>
</tr>
<tr>
<td>6.3.1 Family Claims</td>
<td>83</td>
</tr>
<tr>
<td>6.3.2 Value-Based Claims</td>
<td>86</td>
</tr>
<tr>
<td>6.3.3 Business Model Claims</td>
<td>88</td>
</tr>
<tr>
<td>6.3.4 Long-Term Perspective</td>
<td>90</td>
</tr>
<tr>
<td>6.4 Enacted Identity</td>
<td>91</td>
</tr>
<tr>
<td>6.4.1 Interactions with Retailers</td>
<td>92</td>
</tr>
<tr>
<td>6.4.2 Interactions with Suppliers</td>
<td>93</td>
</tr>
<tr>
<td>6.4.3 Interactions with the CC Family</td>
<td>94</td>
</tr>
<tr>
<td>6.5 Chapter Summary</td>
<td>95</td>
</tr>
<tr>
<td>Chapter 7: The Emergence, Evolution and (Partial) Embedding of Environmental Management and Accounting</td>
<td>96</td>
</tr>
<tr>
<td>7.1 Introduction</td>
<td>96</td>
</tr>
<tr>
<td>7.2 An External Prompt</td>
<td>96</td>
</tr>
<tr>
<td>7.3 Evaluating Environmental Management</td>
<td>98</td>
</tr>
<tr>
<td>7.4 Lack of Internal Support</td>
<td>99</td>
</tr>
</tbody>
</table>
Theoretisch kader ........................................................................................................222
Onderzoeksmethoden ................................................................................................224
Onderzoeksbijdragen .................................................................................................225
About the Author ......................................................................................................227
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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## List of Acronyms

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

Table 3.1 Summary of Suchman's Typology of Legitimacy .................................................. 34
Table 4.1 Contrasting Common Research Approaches in the Social Sciences .................. 43
Table 4.2 Data Structure ......................................................................................................... 62
Table 7.1 Comparison of Environmental and Social Data Reported in 2001 and 2006 .... 109
Table 10.1 Summary of Case Analysis .................................................................................. 168
List of Figures

Figure 4.1 Overview of the Research Process and Outputs .................................................. 51
Figure 4.2 Embedding a New (Sustainability) Process ......................................................... 60
Figure 4.3 Chronology of the Emergence, Evolution and (Partial) Embedding of the Sustainability Programme ........................................................................................................ 61
Figure 5.1 Visual Overview of the CC Group’s External Sustainability Reports, 2001–2012. ................................................................ ........................................................................ 75
Figure 5.2 CC Group Environmental Performance Graphs, 2006 – 2011 ............................ 76
Figure 5.3 Timeline of Sustainability Developments and Projects 1998 to 2013 ............ 77
Figure 7.1 Chronology of the Emergence, Evolution and Embedding of the Environmental Management System (EMS), 1998–2007 ................................................................. 96
Figure 7.2 Overview of Environmental Activities from 1998 to 2006 ........................... 115
Figure 8.1 Chronology of the Emergence, Evolution and Embedding of the Sustainability programme 2003–2012 .................................................................................................. 118
Figure 8.2 Overview of Environmental Activities from 2007 to 2013 .......................... 130
Figure 9.1 Chronology of the Emergence, Evolution and Non-Embedding of External Sustainability Reporting, 1998–2012 .............................................................................. 134
Figure 9.2 Chart of Report Volume, Tables and Graphs, 2001 to 2012 ....................... 135
Figure 10.1 Embedding a New (Sustainability) Process .................................................... 155