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

Citation for published version (APA):
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Through the Looking Glass:
The emergence, evolution and embedding of sustainability accounting in a family business
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Faculteit der Economie en Bedrijfskunde
Acknowledgements

It is a great privilege to have the opportunity to pursue a PhD. I am very grateful to my supervisor, family, colleagues and friends, who, in different ways, have all helped to create this opportunity for me.

At the start of my doctoral studies I was fortunate to cross paths with an outstanding academic, Prof. Brendan O’Dwyer, whose tremendous value as a supervisor is matched by his integrity and kindness as a person. Thank you for your unique blend of patience, encouragement and support combined with objective, honest and expert guidance. Working with you has been an enriching and enlightening experience. I am deeply indebted to you for the time and energy you devoted to this process.

This study would not have been possible without the co-operation of the interviewees and their organisations, in particular the CC Group. I would like to warmly thank you for your participation, for liberally giving of your time and expertise and for welcoming me into your organisations.

My current and former colleagues in UCD and DIT have been generous and constant with their words of encouragement and advice. A special note of thanks goes to Prof. Joseph Coughlan, who embodies the best qualities of a mentor. Many thanks to Prof. Niamh Brennan, Dr. Mary Canning, Prof. Aileen Pierce, Dr. Gerardine Doyle, Dr. Kate Cullen, Dr. Collette Kirwan, Dr. John McCallig and Dr. Esther Tippmann for tea, empathy and helpful suggestions, and to Catherine Allen and Christine Walsh for their moral and practical support. Warmest thanks also to Prof. Eamonn Walsh for his support as head of subject area.

I would like to acknowledge the support of the broader Irish and international academic accounting community. In particular, I would like to thank the members of the Centre for Social and Environmental Accounting and the Irish Accounting and Finance Association (IAFA) for their support and constructive comments. Funding from both the IAFA doctoral scholarship scheme and the Irish Research Council is also gratefully acknowledged.
Thank you to my family and friends for their love, loyalty, support and patience. It is impossible to express just how grateful I am to my Mum and Dad, Paul and Mary, and my sisters Debbie, Jenny and Katie, for a lifetime of love, encouragement and support. Thank you for being all that I could ask for from a family. I am fortunate to also have the love and support of my family-in-law, thank you all for your kindness and encouragement. Particular thanks to my mother-in-law, Judith Maughan, for giving me a quiet space to retreat to and for the loan of her faithful companions, Teddy and Apple, to keep me company during the write-up of this thesis.

Finally and most importantly, thank you to my inspirational husband, Alan, and our children Matthew and Naomi. Alan, thank you for your unwavering love and support and, amongst many other things, for having faith in me, when at times I had none in myself. On a practical note, thank you for being an excellent proof-reader and graphic genius. Matthew and Naomi, thank you for making my world meaningful and filling it with love, joy, happiness and fun. Mum is finally finished writing her book!
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 legitimisation.

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<td>CCWS</td>
<td>CC Wholesale Services</td>
</tr>
<tr>
<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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<tr>
<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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<tr>
<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>Key Performance Indicators</td>
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<td>NGO</td>
<td>Non-Governmental Organisation</td>
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<td>NI</td>
<td>Northern Ireland</td>
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<tr>
<td>OI</td>
<td>Organisational Identity</td>
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<tr>
<td>ROI</td>
<td>Republic of Ireland</td>
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