Focus on environmental accounting standard-setting

Accounting standards affect the day-to-day lives of companies in all areas of business.

Despite their importance to sustainable development, the influence (positive and negative) of organisations in the construction of environmental accounting standards remains under-researched.

We know very little about standard setting participants, how they work, justify their activities, and with whom they cooperate (Hallström 2004). It is important to open the black box of standardisation processes to improve our knowledge and understanding of the foundation of standards, before being able to study their usefulness and their effects.

Roger’s research uses best practice research method to ensure his work is based on research data of the highest quality.

Prior research on accounting standardisation has relied on publically available data, but Roger’s research is unique as it accesses data collected from inside a multinational enterprise about their involvement in setting environmental accounting standards. This allows for rare insights into private knowledge and previously undisclosed practices on standardisation instead of relying on publically available sources.

Please get in touch with Roger for full references and with any queries about this project or his other research.

About the author
Dr Roger Berquier is Research Fellow at the Centre for Responsible Business. Prior to joining the Birmingham Business School, he was a Postdoc at Toulouse Business School, France from 2017 to 2018. Roger earned his PhD from the University of Toulouse, France in 2017. Before starting his PhD in 2014, he worked as sales/business manager. He is also trained in quality, safety and environmental management systems.

Shaping how the environment is accounted for

This research focusses on the European Product Environmental Footprint accounting standard at national and European levels.

The findings highlight the motivations of business organisations to participate in standardisation projects, their modes of working, as well as the consequences of their engagements. This allows new insights into lobbying activities, which was overly concerned with justifying political or economic perspectives.

This research demonstrates the importance of understanding how standards are constructed, given their impact on business operations and environment accounting practices. Roger’s work develops our understanding of the involvement of stakeholders (SMEs, large firms and consultants) in the production of environmental accounting standards that relate to “the preparation and capture of information to inform stakeholders (within and outside the organisation) about an organisation’s impact on the societies and environments in which it operates (including, past, present, and future societies and environments).” (Deegan, 2017)

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