

# Environmental Management Accounting Control as a Practice

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## Abstract

**Purpose:** The purpose of this paper is to study the deep process of the substantial environmental engagement and its making sense process within the environmental management accounting control (EMAC) framework that is driven by the key actor's internalised environmental value.

**Method:** This research draws upon the practice theory and site ontology from (Schatzki, 1996, 2002). A case study was used with combination of interviews, observations and document analysis as the data collection method. All the collected data was analysed with NVivo support by following the theoretical accounts.

**Findings:** The findings indicate that the deep process of environmental engagements by the key actors lies upon the embeddedness of environmental value into the management accounting control (MAC) within their daily activities. The responsibilities, the internalised environmental value and the practice organisations (that consist of understanding, rules and teleoaffectivity) shaped the way the key actor normativised the environmental value embeddedness to their daily activities. In turn it shaped the environmental engagements conducted by these key actors.

**Implications:** This study provides important insights that the substantial environmental engagement is about what key actor's do and say in their daily activities and how they relate or embed it with environmental considerations. Thus, the substantial environmental engagement is not merely about the implementation of a formal system to manage the environmental impacts, but more about the practice.

**Originality:** This study contributes to the EMA debate by providing empirical evidence from the practice theory perspective to help defining the substantial environmental engagement.

**Keywords:** Environmental engagement, embeddedness, environmental management accounting control, practice, agriculture, plantation

## 1. Introduction

As business activities influence upon environmental degradation is inevitable, substantial environmental engagement is essential. With the development and implementation of various environmental engagements nowadays, then it is important to have the knowledge of the deep process of the making-sense of such engagements. Hence, the business organisations can improve their engagements in addressing the environmental issues.

Currently, climate change is the greatest environmental challenge with shreds of evidence that include the increase of global temperature (NASA Global Climate Change,

accessed: 31<sup>st</sup> October 2020b). The global mean surface temperature (GMST) increased by 1.5 to 2 degrees centigrade in the 2006 – 2015 decade (IPCC, 2018) and so did the average anomaly of the global temperature that was rising from 0.66 degree centigrade in 2009 to 0.99 degree centigrade in 2019 (NASA Global Climate Change, accessed: 31<sup>st</sup> October 2020c). Globally, the CO<sub>2</sub> emissions have reached 146% of the pre-industrial level in 2017 or are equal to 405.5 parts per million (ppm) (United Nations, 2019). From 2017 to 2020 alone, the CO<sub>2</sub> emission increased significantly from 405.5 ppm to 414 ppm. The industrial or business activities contributed significantly to the increase in the atmospheric CO<sub>2</sub> level (NASA Global Climate Change, accessed: 31<sup>st</sup> October 2020a). These environmental challenges, that also led to the environmental-related disaster with nearly US\$ 3 trillion in economic losses, influence the socio-economical aspects of human beings, especially in relation to food production and economic growth (United Nations, 2019; IPCC, 2018).

Environmental engagements were undertaken in many forms. Hörisch et al. (2015) explicate that the inclusion of social and environmental aspects in corporate responsibility reporting is the most popular of engagements with GRI (Global Reporting Initiatives) as the most common reference (KPMG, 2017). On the other side, the implementation of certain environmental management systems (EMSs) is also popular with ISO14001 as the most commonly used framework (United States Environmental Protection Agency, accessed 4<sup>th</sup> December 2020). However, many of these existing environmental engagements lack substantiality and authenticity due to the business process that remains problematic to some extents (Mahsud, Imanaka and Prussia, 2018).

The current environmental management accounting (EMA) literatures have contributed in developing explanation upon the factors that incentivise the environmental engagements which put legitimacy and economic benefits as the most significant factors (see Bansal and Roth, 2000; Tilling and Tilt, 2010; de Roeck and Delobbe, 2012; Cordeiro and Tewari, 2015;

Cormier and Magnan, 2015; Lehner, Harrer and Quast, 2019). The literatures also shed lights upon the inclusion of externalities such as biodiversity (Jones, 1996, 2010; Gaia and Jones, 2017) or the extinction of specific species into accounting (Atkins and Maroun, 2018) and make it calculable (Cuckston, 2018). However, the knowledge about the deep process of the environmental engagement in the daily business activities that elaborate the interconnection between various elements into substantial environmental practice in business is still lagging. Moreover, the engagements that heavily relied upon valuing nature is both challenging and neglecting the social capital of the environmental issues itself (Van Hecken, Bastiaensen and Windey, 2015).

From theoretical lens, Chen and Roberts (2010) stated that legitimacy and stakeholder theories were quite influential in broad social and environmental accounting research (SEAR) context, which also includes in EMA literatures. Unfortunately, with focus upon ensuring organisation survival and growth, these theories do not provide explanation of the deep process of the engagement that is driven by the internalised environmental value. Parker (2005) had criticised that these theories are unable to explain the related managers' behaviour in undertaking the environmental engagement and its preferences to support the financial stakeholders. Stoughton and Ludema (2012) and Bouten and Hoozée (2013) emphasise that the success of the corporate environmental engagement or practices is also depending upon the actor's deep concern about the environmental issues. Therefore, the internalised environmental value contributes significantly to the environmental engagement's practices. Practice theory that explain the deep process of the sense-making of practices is arguably useful to support the study of the deep process of internalising the environmental value into the daily business activities. Ahrens and Chapman (2007) study provides a good and clear example and explanation of how the internalised management accounting notion permeates to the actor's daily business activities in a restaurant chain.

As (Schatzki, 1996) explicates, practice is comprised of doings and sayings. Therefore, this study examines the following research questions:

*Q1: How the managers internalise environmental value within the implemented environmental management accounting control (EMAC)?*

*Q2: How the managers undertake the doing and saying in the EMAC framework in relation to their internalised environmental value?*

The above research questions aim to define the substantial environmental engagement within the management accounting context. By relying upon two case studies in the agricultural sector, the findings of this study shed lights upon the prominent of environmental value embeddedness in the daily management accounting control activities and the deep process of how managers normativise the hierarchical order of the environmental ends amidst the other business ends.

The paper is structured as follows. Section 2 is to elaborate the development of environmental management accounting (EMA) literatures. This section is followed by section 3 for theoretical framework. Section 4 is to explain the research design. Section 5 is to elaborate the empirical findings. Section 6 is to discuss the empirical findings from the theoretical account. The article is closed with section 7 that contains the conclusion.

## **2. Literature review in the development of Environmental Management Accounting**

The organisation's environmental engagements were supposed to go beyond the reporting practices. Moreover, the non-standardised and various quality level of environmental reporting could reduce the report's value (Adler, Mansi and Pandey, 2018). Henceforth, the substantial organisation's environmental engagements that transform the business as usual is essential (Gray, 2006), which means coupling the engagements with the routine operational activities (Laine et al., 2017). The conflicting values between the core business and the environmental

engagements motives are the prominent factors that contribute to the greenwashing the problematic business activities (Mahsud, Imanaka and Prussia, 2018).

The environmental engagements can be undertaken in many forms, such as through corporate social responsibility (CSR), management control systems, environmental management system (EMS) implementation, innovation in accounting such as biodiversity accounting, and reporting practices. Scholars that study the environmental engagements through the EMS implementations such as the ISO 14000 implementation have provided knowledge about the contributing success factors (e.g. the use of environmental performance measures alongside with the existing financial measures) (e.g. Testa, Boiral, et al., 2018; Testa, Iraldo, et al., 2018). EMS such as ISO 14000 provides necessary structure for the business to organise or manage the environmental activities (Yusoff, Nordin and Yusoff, 2015). In more specific, the control mechanism that covers both the business and environmental controls become the important structure for environmental engagements (e.g. Durden, 2008; Dutta et al., 2016). The institutional pressures (such as government regulations and environmental practices by peer organisations) contribute to the integration between the environmental and business control mechanism (Wijethilake, Munir and Appuhami, 2017).

However, many of recent studies were focusing upon the economic benefits of environmental engagements through CSR activities (e.g. Chang et al., 2018; Hasan et al., 2018; Malik and Kanwal, 2018) as well as the positive impression or the improvement of corporate attractiveness in relation to it (Kim and Park, 2011). These studies underline the fact that economic consideration is the most prominent factor in undertaking the engagements. Therefore, as Lueg and Radlach (2016) and Guenther et al. (2016) elaborated in their studies, the integration of environmental aspect into the control mechanism is important with classic cybernetic control as the most preferable controls.

The attempts of integrating the environmental aspect into business using accounting techniques are mostly involving the valuation of the environmental elements such as biodiversity accounting M. J. Jones (1996, 2003), full cost accounting (FCA) by Davies (2014), or carbon accounting (e.g. Vesty, Telgenkamp and Roscoe, 2015). The integration is involving monetary value and offsetting activity (e.g. Tregidga, 2013; Cuckston, 2013; Ferreira, 2017) which are challenging due to the accuracy and the reliability of the process itself. Moreover, although the existing accounting system and financial reporting provide the necessary gateways for the environmental engagements, the accounting regulations have been limited the engagements due to the few possibilities to internalise the environmental costs (Bracci and Maran, 2013). For example, the valuation of biodiversity in a particular area was quite challenging and potentially lead to the “greenwashing” activity (Tregidga, 2013), which means the economical consideration was still the dominant contributing factor in the valuation process. The valuation process itself was more like a black box that might sacrifice the true purpose of the engagements (Cuckston, 2013). Furthermore, studies upon the integration of environmental aspects in accounting do not provide sufficient knowledge about the substantial practice that the actors have undertaken other than the valuation process. These studies have very limited explanation of the deep process of the integration of the environmental aspect into the accounting practices. Also, it is important to redefine the understanding of intimate connections between the social, political and organisational dimensions of accounting systems by mobilising various concepts in critical accounting research. Organised actions and accountability systems become the significant areas that should be the focus of the studies to close the gap between the accounting and environmental management contexts (Feger and Mermet, 2017).

In management accounting context, management accounting practices supports the business actors, especially the managers, in performing the managerial functions accordingly.

It supports the managers in planning, organising, controlling/evaluating and decision-making (Pelz, 2019). The issues in management accounting are covering social, political and cultural contexts (Hopper et al., 2009). The EMS implementation or the adjustment in the existing control mechanisms (especially the cybernetic controls) are parts of environmental engagements through management accounting. However, the deep process of the interactions between the control mechanism as the structure and the agent that exercise it is still understudied. Hence, it is important to further study the environmental management accounting (EMA) from the perspective of the practice exercised by the business actors.

On the other side, the adjustments in the business process to address the environmental issues are relatively more substantial. In R. Burritt and Schaltegger (2014) and Christ (2014), the business process adjustment was happening in the existing supply chain mechanism to foster a more sustainable industry. The authentic sustainability mindset must be the underpinning foundation of the sustainability practices (Mahsud, Imanaka and Prussia, 2018). However, the deep process of the business process adjustment itself is still understudied. Insofar, many of the engagements were motivated by legitimacy factor which is to some extent overlap with economic motives (Tilling and Tilt, 2010; de Roeck and Delobbe, 2012; Cordeiro and Tewari, 2015; Cormier and Magnan, 2015; Lehner, Harrer and Quast, 2019). On the other hand, the actor's believe and value about "doing the right thing" were becoming the inner motivation that underpins the environmental engagements (Bouten and Hoozée, 2013b; Busco et al., 2017). As motivation is not the only factor that affects the environmental engagements, then it is necessary to further investigate its relations with other aspects of environmental practice to gain the knowledge of substantial environmental engagement.

Insofar, the EMA studies with the Indonesian context provide empirical evidence that these engagements brought significant impacts to the environmental, financial performances and the corporate competitive advantage (Solovida and Latan, 2017; Hariyati and Tjahjadi,

2015; Christine et al., 2019). It is also evident that intellectual capital in relation to the environmental knowledge plays prominent role in supporting the betterment of environmental performance (Sidik et al., 2019) and reporting (Deswanto and Siregar, 2018). In addition, the actor's interpretation upon the eco-efficiency issues also contributes in shaping the environmental engagement through EMA implementation (Basuki, 2015). Apart from the human factor that affecting the environmental engagements factor (Basuki, 2015; Susanto and Meiryani, 2019), the structure factor such as the EMA system, the market and the government regulations (Sarumpaet, Nelwan and Dewi, 2017; Deswanto and Siregar, 2018) are also plays important role. However, the empirical evidence provides limited explanation of how these contributing factors shape the environmental engagement practices. The findings in these studies underline the importance of practice relevant theory in explaining about how the relevant contributing factors (both internal and external) are shaping the practices.

In summary, studies of business organisation engagement with environmental issues have provided extensive evidence of how engagements are conducted. However, there is a lack of evidence that vividly describes the deep process of the engagement. Research such as Ahrens and Chapman (2007) provide the necessary evidence and knowledge of the deep process that elaborate the making-sense of a particular practice with its contributing factors (which included the internalised value). Therefore, the first research question is as follows:

*"How the managers internalise environmental value within the implemented environmental management accounting control (EMAC)?"*

### **3. Schatzki's practice theory and site ontology**

To investigate the sense-making of a practice, it is insufficient to only elaborate the motivation that trigger the actor in exercising a particular practice. The institutional theory is focusing upon how the actor has been institutionalise a certain notion with certain context and



organisational arrangements (Greenwood and Hinings, 1996). Reckwitz (2002) has explained the practice theory's position as a part of a cultural theory. As the practice is at the centre of the social phenomenon, Schatzki (1997) has stated that a practice theory becomes the most promising base for studying social phenomena.

Amidst the practice theorists, there are practice theories with duality perspective, which believe that the agent and structure in a practice are not separate phenomenon. Giddens (1979) with his structuration theory explains the practice based upon the duality paradigm, which means that structure acts both as the medium and the outcome of the reproduction of practices. Agents as knowledgeable actors are continuously shaping and reshaping the social system across time and space through their actions and practices. On the other side, Bourdieu (1977) with his habitus theory is also saying that as a habitus as durable system has been the structure that guidelines the practices. Further, Bourdieu rejected the notion that practice as a mechanical reaction of a stimuli. However, in many cases, practices are the reaction of a certain stimuli such as in the implementation of ISO 14000 might be the reactions to certain changes in relevant government regulations and the degrading surrounding environmental conditions.

On the other side, Schatzki (1996, 2002) that elaborate his practice theory upon the dualism perspective has provided the explanation that covers the EMA phenomenon that to some extent covers the agent and structure in different and separate phenomenon. Schatzki (1996) states that 'a practice harbours an extensive tissue of sociality encompassing chains of action, directness toward others, physical connections among settings, and commonalities in as well as orchestrations of understandings, rules, teleoaffectivity, and settings' (p.192). He defines a practice as 'a set of doings and sayings that is organised by a pool of understandings, a set of rules, and ... a teleoaffective structure' (Schatzki, 2001, p.58). The practice is not only about the doings and sayings, but also the behaviour which refers to the manner in which the doings and sayings are carried out. Moreover, Schatzki (1996) explains that the expressive

body in a practice is basically a social product and reacts to the social interactions. This reactivity of an individual takes many forms, both in behaviours and actions, and it will create a certain pattern of doings and sayings by following particular conditions. As Schatzki (1996) categorises practices as the dispersed and the integrative practices, EMAC can be considered as integrated practice which is more complex that includes several kinds of practices.

The understanding as Schatzki's (2002) explains and underlines is about the understanding element that consists of the 'knowing how' of basic and non-basic actions. For a basic action such as listening to a sound or speaking with other people, the 'knowing how' is a 'motor- or perceptual-cognitive skill', whereas for a non-basic action, 'knowing how' is knowing which doings and sayings are capable of constituting the action in particular circumstances (p.78).

Rules as the second element are "explicit formulations, principles, precepts and instruction that enjoin, direct, or remonstrate people to perform specific actions" (Schatzki, 2002, p.79). It conceived and introduced to bring about new or specific activities or to regulate existing ones.

Teleoaffective structures as the third element refer to the range of acceptable or correct ends, and tasks that need to be carried out for the related ends, beliefs and even emotions from the point of view of participants of a practice, which is also known as 'normativity' (Schatzki, 1997, 1996, 2001). Schatzki claims that normativity is oughtness or acceptability of hierarchical order of particular ends or objectives or tasks. Hence, it is not about the properties of the actor, but the property of the practice itself. Moreover, this teleoaffective structure is not equivalent to collectively willed ends and projects. It is not the same as the general will or group-intention.

Further, Schatzki (2002) explains that social order is the arrangement of entities through which human existence becomes known. As an arrangement, social order has social relation

and being dimensions. The social relation dimension sets up the interaction or the relation between entities, both human and non-human. Practice itself is as a nexus of actions requires objects and materials, otherwise it becomes impossible to carry out the actions. The existence of order is not only to arrange objects, but there is a causal relationship between the two objects as well. Further, he explains that the social site can be defined as ‘the site specific to human coexistence’. The social site can take the form of context or wider social phenomena where human coexistence becomes some part or perhaps the whole of the site. It means that social site does not always mean spatial site, but it can include human activities as well, such as practices. The Schatzki’s practice theory and site ontology is summarised in the figure 1 that also describing the interrelations between each element of the practice organisation and the site.

Hopper et al. (2009) explained that it is hard to address historical, social, political and economic factors along with their consequences if the definition of management accounting as a system is too narrow. Further, as management accounting itself is focused on providing information for managers, then it should cover management works that consist of planning, directing, controlling and decision-making (Seal, Garrison and Norren, 2019). As management accounting is permeated to daily operational practice (Ahrens and Chapman, 2007), the organisation’s internal factors, such as key agents and organisational structure shape the undertaking of MAC (Stergiou, Ashraf and Uddin, 2013). Key agents plays important role in emphasising certain aspects of MAC implementation (Ashraf and Uddin, 2015). Based upon the aforementioned explanation, EMA is defined as an information-based accounting structure that fosters and enables an organisation’s environmental stewardship role by governing accountable business practices, whilst EMAC is related to the control practice within the EMA context.

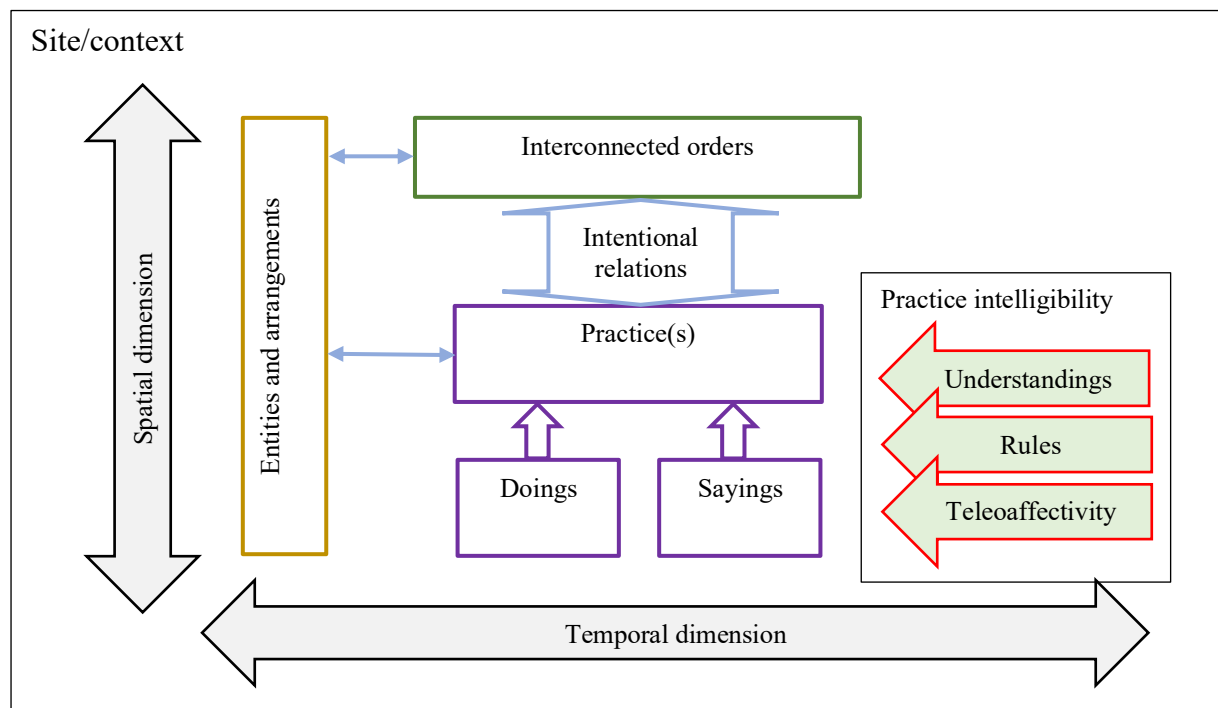


Figure 1. Schatzki's practice theory and site ontology

#### 4. Research Design

To answer the aforementioned research questions, this study is designed as a case study with by having the Indonesian coffee plantation as the research object. The case study is suitable to study the actor's practices within the EMAC framework in its real-life context in one of Indonesian coffee plantation (Yin, 2003). Further, Schatzki's practice theory and site ontology are underpinning the data collection and analysis process.

The reason of using the plantation company as the research object is related to the choosing of agricultural sector for this study. One of the environmental issues that is becoming global challenges for the business according to Chandio et al. (2020) is the agriculture sector which is prone to environmental issues. The climate change risks in the agricultural sector could significantly impact its productivity. Agriculture environmental impacts (especially unsustainable agriculture) become the driver of the environmental degradation such as the

biodiversity loss and increased greenhouse gas effect (which the agriculture sector contributes 10% or up to 30% of total greenhouse gases) (Kastratović, 2019; United Nations, 2019). At the same time, the agriculture sector plays a prominent role in one of the sustainable development goals (SDG) to end the hunger. Thus, in response to the environmental challenges, the SDG framework emphasise the agriculture development that fosters sustainable agriculture practice to increase productivity and answering both environmental and hunger challenges (United Nations, 2015, 2019).

Secondly, the reason for choosing Indonesia as the site context is related to its agricultural emissions contribution and the significant amount of existing biodiversity. On a worldwide scale, the World Bank has indicated that in 2018, there were a number of threatened species existing in Indonesia. There were 160 bird species, 166 fish species, 191 mammal species and 458 plant species (the World Bank, accessed 16<sup>th</sup> March 2020). The large territory of this country also leads to significant emissions from its agriculture sector. Emission indicators, as shown in table 1 and 2, signify the environmental impact of the Indonesian agriculture sector. All the shown data underpins the reason for choosing Indonesia as the site context of the study.

Further, a relatively organised environmental engagement would be in the plantation company since most of crop agriculture is undertaken by individual farmers. As the coffee commodity itself is one strategic plantation commodity in Indonesia, as identified in the Ministry of Agriculture strategic plan (Kementarian Pertanian Republik Indonesia, 2016).

In sum, the case study chosen is useful from two perspectives. First is about the industrial context, which is prone to environmental changes. Second is about the environmental impact of the industrial itself from a worldwide scale.

For the data collection, this research used interview, observation and documents analysis. The interviews were conducted with two directors and divisional managers as the interviewees. The reason of interviewing the divisional managers is because these managers have the

capacity to arrange the day-to-day activities and at the same time, following Smith and Elger (2014), they are in a good position to know the impact of policies to their daily activities and themselves as the managers. Whilst two directors were interviewed to understand the corporate

Table 1 Percentage of Emissions from agriculture out of the total emissions on a worldwide scale

Shares of total		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
CH <sub>4</sub> emissions	Agriculture and related land use only	46	45	46	45	44	44	43	43	44	43	43
CH <sub>4</sub> emissions	Total	100	100	100	100	100	100	100	100	100	100	100
CO <sub>2</sub> emissions	Agriculture and related land use only	14	14	15	14	12	12	12	12	12	11	11
CO <sub>2</sub> emissions	Total	100	100	100	100	100	100	100	100	100	100	100
N <sub>2</sub> O emissions	Agriculture and related land use only	74	74	75	75	75	74	74	74	75	74	74
N <sub>2</sub> O emissions	Total	100	100	100	100	100	100	100	100	100	100	100

Source: Summarised from FAOSTAT, accessed 16<sup>th</sup> March 2020.

Note: Total emission includes the emissions from agriculture land use.

Table 2 Percentage of Indonesian agriculture emissions out of the total in south-east Asia

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
CH <sub>4</sub> emissions	27%	28%	43%	27%	37%	37%	36%	48%	50%	33%	33%
CO <sub>2</sub> emissions	78%	79%	83%	77%	78%	78%	77%	81%	82%	75%	75%
N <sub>2</sub> O emissions	44%	47%	49%	45%	50%	50%	48%	52%	53%	48%	47%

Source: Summarised from FAOSTAT, accessed 16<sup>th</sup> March 2020.

policy and value that they attempted to internalise the environmental issues into the daily business activities. The detail of the interviewees and the duration of the interview is elaborated in table 3. Observations were conducted to gather the information regarding the operational activities and the physical situation of the plantation. The observations were conducted during the office hours at working days. On some occasions, the field observations were conducted right after the interviews. The observations were conducted on cultivation practices in the plantation areas, receiving and weighing activities in the receiving site, coffee production

process activities, plastic waste processing facilities, and other company facility maintenance activities. There were 11 visits to the CP plantation and two informal visits as a guest or customer. Regarding the access to documents, unfortunately the access to any kind of financial document and report was prohibited. Although financial documents were prohibited, but the managers and directors were willingly to support with financial data whenever necessary. However, the standard operating procedures (SOP) documents for the operational activities and other non-financial documents were accessible. Unfortunately, the SOP and non-financial documents were not well organised, therefore, oral explanation from the interviews are prominent.

Table 3 The list of managers and directors interviewed

Position	Code	Company	Date (dd/mm/yyyy) and duration of interview	
Housekeeping division manager	CP01	CP plantation	30/07/2018	55 minutes
Plantation division manager	CP02	CP plantation	1. 30/07/2018 2. 31/07/2018 3. 30/07/2019	1. 1 hour 12 minutes (1 <sup>st</sup> interview) 2. 1 hour 36 minutes (2 <sup>nd</sup> interview) 3. 34 minutes (joining the end-of-month meeting in plantation)
Production division manager	CP03	CP plantation	1. 06/08/2018 2. 07/08/2018 3. 09/07/2019	1. 1 hour 4 minutes (1 <sup>st</sup> interview) 2. 50 minutes (2 <sup>nd</sup> interview) 3. 2 hours 11 minutes (3 <sup>rd</sup> interview)
Human resource manager	CP04	CP plantation	23/08/2018	55 minutes
Chief executive officer (CEO)	CP05	CP plantation	05/11/2018	1 hour 27 minutes
Operational director	CP06	CP plantation	1. 05/11/2018 2. 10/07/2019	1. 57 minutes (1 <sup>st</sup> interview) 2. 1 hour 15 minutes (2 <sup>nd</sup> interview)

The data collection and analysis about the key actors' doings and sayings in an EMAC framework were following Schatzki's practice theory. Table 4 elaborate the research questions and its relationship with the relevant concept and data collection methods. All the collected data were analysed using NVivo software.

Special for analysing the context of the research, the document analysis was deployed. Document analysis was also used to study rules and other relevant entities' arrangements that underpin the practice's intelligibility. The study of the Indonesian agriculture sector context uses official governmental documents, laws, regulations related to this sector, relevant articles

or news, and statistical databases (which is mainly for explaining the agriculture sector geographical profile). The official governmental documents used are the national development plan and the Ministry of Agriculture strategic plan for the period of 2015–2019. The statistical database was collected from the official Indonesian Statistic Database, the World Bank database and the FAO database (FAOSTAT). The official documents (including laws and regulations) and relevant news become the foundation of studying agriculture interrelated social orders or arrangements. Relevant news was also used to support the analysis of the context or the site.

Table 4 The theoretical framework mapping and data collection method used

Research questions	Supporting research questions	Data collection methods used	Key concepts in the theoretical framework
<i>First RQ: "How the managers internalise environmental value within the implemented environmental management accounting control (EMAC)?"</i>	1. How do managers as key actors exert environmental practice in their daily activities? How does the practice organisation shape and reshape practices they exert?	<ul style="list-style-type: none"> <li>• Semi-structured interviews</li> <li>• Documents' analysis</li> <li>• Observations</li> </ul>	<ul style="list-style-type: none"> <li>• Practice theory (the doings and sayings)</li> <li>• Elements of practice organisation</li> </ul>
	2. What are the existing and implemented environment-related regulations or other regulations that have environmental consequences within the studied context?	<ul style="list-style-type: none"> <li>• Documents' analysis</li> </ul>	<ul style="list-style-type: none"> <li>• Interconnected social orders</li> </ul>
	3. What are the environmental management and management accounting control systems implemented? How do those systems relate/engage with the existing regulations as discussed in the second supporting question above?	<ul style="list-style-type: none"> <li>• Semi-structured interviews</li> <li>• Documents' analysis</li> <li>• Observations</li> </ul>	<ul style="list-style-type: none"> <li>• Entity arrangements (entities include humans, artefacts, things and organisms)</li> </ul>
<i>Second RQ: "How the managers undertake the doings and sayings in the EMAC framework in relation to their internalised environmental value?"</i>	4. How are the relations/links between managers' environmental practices and the related regulations discussed in the second supporting question, and between the practices and the internal organisation's systems implemented as discussed in the third supporting question? Why do such kinds of relations exist or are considered in shaping and reshaping a practice?	<ul style="list-style-type: none"> <li>• Semi-structured interviews</li> <li>• Observations</li> </ul>	<ul style="list-style-type: none"> <li>• Intentional relations between practices and interconnected social orders</li> <li>• Links between practices and interconnected social orders with entities' arrangements</li> </ul>



## 5. Findings

The findings are elaborated in two sections. The first section is about the research context, which is the plantation sub-sector as a part of the agricultural sector. This section is to describe the industrial sector as the broader context that in turn will affect the coffee plantation company being studied. The second sections is specifically describe the findings in the coffee plantation company.

### *5.1. The agricultural sector and plantation sub-sector in Indonesian context*

As elaborated in the Indonesian Ministry of Agriculture Strategic Plan (henceforth is *Renstra Kementan*), the ministry has identified potentials in the agriculture sector that are covering biodiversity and agroecosystem, agriculture land, technology, labour force, and agriculture market. The ministry realises that the existing biodiversity and agroecosystem has not been utilised optimally. As the biodiversity and agroecosystem potentials provide important support for food and other industries to maintain ecosystem sustainability, a careful management based upon sustainable agriculture practice is necessary.

Insofar in social aspect, the agriculture sector faces the labour market challenges due to the low interest of the young generations in the agriculture labour market and the ongoing land reform policy. The low interest of young generations to work in the agriculture sector and the high rate of urbanisation makes the situation in the agriculture labour market very bad (Kementerian Pertanian Republik Indonesia, 2016; Biro Perencanaan Setretariat Jendral Kementerian Pertanian, 2013).

In legal aspect, the ongoing land reform policy that based upon the act of the basic agrarian principle<sup>1</sup> are carried out and having three main objectives that cover the economical, socio-political, and psychological impacts. The ultimate objective is to increase people's wealth by providing land ownership as one prominent factor of increasing productivity and income. Therefore, every individual or organisation or company is not allowed to own a vast

area beyond the limitation set by the government. Individual or organisation or company is only eligible for a certain kind of legal right when they have to occupy and work upon an area beyond the limitation that the government has set. Any individual or organisation or company that own the land with the area beyond the certain limit must distribute the excess of the area to the society (the locals and other beneficiaries as regulated by the government) by following a certain regulation and category.

From the environmental aspect, the significant challenge in Indonesian agricultural sector is regarding the degradation of agricultural land quality. The main cause is the excessive use of non-organic chemical substances as the result of past government policy to increase productivity in a short run. During the New Order, Indonesian government was undertaking the 'Green Revolution' policy in the agriculture sector to achieve the food self-sufficiency goal. However, this policy came with a serious impact on the environment (Fuglie, 2010) due to the massive non-organic fertilisers and super seeds usage (Subejo, accessed: 30 April 2019; Wicaksono et al., accessed: 30 April 2019). This 'Green revolution' policy that led to the decreasing agricultural productivity and obstruct the attainment of food securities goal (Deny, accessed: 26 October 2018) gave an important lessons regarding the environmental protection, (Ada, Uccola and Uglie, 2011).

The current Indonesian administration has arranged the Medium-term National Development Plan for the year 2015 – 2019 (*Rencana Pembangunan Jangka Panjang Menengah Nasional*, henceforth is RPJMN 2015 – 2019) that became the foundation of all policies, including the ones in the agriculture sector. One important path in the national development as explicated in RPJMN 2015 – 2019 is regarding Sustainable economic growth, which is measured by strengthening the agriculture, fishing, mining, and manufacturing sectors along with enhancing information technology literacy and supporting the small and micro-enterprises. The sustainable economic growth is becoming both the prominent emerging

discourse and the vital strategic element in the national development. This is also prominent attempt to align with the global environmental agenda to achieve the sustainable development goals (SDG) targets. Furthermore, the Ministry of Agriculture establishes policies and guidelines in the form of the Ministry ordinance to foster the sustainable farming (it is manifested the good agriculture practices guidelines). The policies and guidelines are covering the good agriculture practices for the plantations, including the coffee plantation.

### *5.2. Coffee plantation profile and historical background*

The CP plantation was established in 1874 by a Dutch entrepreneur [HV] in the B regency in the east of Java island. After a long process, the former foreman (the name is DR, henceforth is mentioned by the name) submitted the ownership request of the plantation which was granted by the Indonesian government in 1960. DR established a company called ‘The Good Company’ (TGC) as the private company that run the CP Plantation. TGC accepted the permit to run the plantation cultivation business that last for twenty years and can be renewed periodically. TGC paid a substantial amount of money to the government as the legal contribution fee for the permit. The permit is only providing the legitimate foundation to run the plantation and it is not an ownership title for the land according to the basic agrarian principle<sup>2</sup>.

Geographically, CP plantation is located in the village named MA, within the regent of B, East Java Indonesia, which occupies an area of 237.18 hectares (after the redistribution that will be explained in the next section) and near an active volcano at the altitude of 400 – 650 metres above the sea level. From that total area, only 206 hectares are for the plantation areas. The rest of the areas are used for factory, offices, warehouses, and other general purposes including the roads and conservation area. The land type of this plantation is regosol type with the land topography as follows: 16.5% of total area is plain or relatively flat, 12.4% is sloping, 17.5% rather steep and the rest, which is 53.6%, is quite steep. For the area that is too steep or near the riverbank, CP plantation arranges the areas for conservation purpose by cultivating the

bamboo plants to maintain the groundwater, prevent the landslide, and the abrasion at the riverbank. Its location that near an active volcano relatively brings benefits to the CP plantation land quality, but as a heritage plantation that had been operated since the Dutch colonialism, the land quality is continuously deteriorating.

The main commodities in this plantation are Robusta and Excelsa coffee, cloves (*Syzygium aromaticum*), and horticultures. CP plantation sells coffee as the final product and not as green beans since the green beans price is low. The CP coffee products are sold locally, especially distributed to the local café and shops and in the souvenir shop inside the plantation. The cloves are sold unprocessed since the company does not have the facility to process it. The main horticulture commodity is durian (*Durio zibethinus*), which is becoming the third contributor to the company's revenue. Both cloves and the horticulture commodities are basically act as the intercrop or shade plants for the coffee.

The CP plantation has several important milestones that shape the historical background of the company and current policy as elaborated in table 5 below. The company had its peak performance during the period between the year 1960 – 1983. The unique and challenging social condition that surrounds the CP Plantation has been gave a particular challenges and benefits at the same time. The operational director [CP06] explained that the sociological background of the village where CP Plantation is located has quite a high crime rate, particularly in relation to illegal gambling. Many “*preman*”<sup>3</sup> or criminal/thugs in B regency are originated from the MA village. This situation brings challenges in maintaining the relationship with the locals, but at the same time also provides benefit such as what happened during the reform era in 1998<sup>4</sup>. Therefore, as explained by CP06, his communication skills alongside with his background that was close to the *preman*'s have been supported him in building positive communications with the locals and the employees (which are almost all the employees are from the locals).

Table 5 Summary of the historical journey of CP plantation

<b>Year (period)</b>	<b>Notes (important milestones)</b>
1874	The Dutch established the CP plantation for the very first time. HV was the first owner.
1942 – 1945	The Japanese colonial took over the plantation from the Dutch.
17 August 1945	The Indonesia independence declaration: the time when the Indonesian government took over the plantation.
1945 – 1950	After the government took over, the plantation was managed as a self-supporting plantation.
1950 – 1951	HV came back to run the plantation for one year. The CP plantation then was left in a destroyed condition due to the independence war between Indonesia and the Dutch between 1945 and 1951.
1951 – 1959	The government took over the plantation again and ran it based upon a self-supporting approach under the Central State Plantation agency.
1960	The former foreman of CP proposed to the government to took over the plantation under the company named TGC.
1960 – 1983	After the government granted TGC the permit or right to cultivate, the TGC becomes the official company that holds the right to cultivate in CP plantation. CP plantation reached its peak performance and had a strong financial position in this era.
1980s	CP redistributed some of its areas to the locals to comply with the land reform policy. The redistributed areas were the areas that met the land reform object category.
1998	The reform era. During this year, the political turmoil caused a great loss.
1998 – 2014	CP continued to experience a loss due to mismanagement. This is because of the lack of focus by the former CEOs.
2014 – present time	In 2014, the current CEO was finally in charge and attempted to revitalise the company.

Source: Summarised from internal documents of the CP Plantation

CP plantation organisational structure is depicted in the following figure 2 and four operational divisions and one security division. Overall, CP employed 74 employees in total. Among them, there are four members of the board of directors (BoD) and seasonal or non-permanent workers for particular jobs. The current CEO [CP05] was in charged since 2014 and determined to revitalise the plantation since the company has been suffering the loss due to mismanagement from the previous CEO. Today, the number of seasonal workers fluctuates according to the kind of job and the coverage area of the job, which is around 20 people. Most

of the seasonal workers are for plantation jobs, especially for harvesting coffees and cloves.

The organisational structure is described as follows.

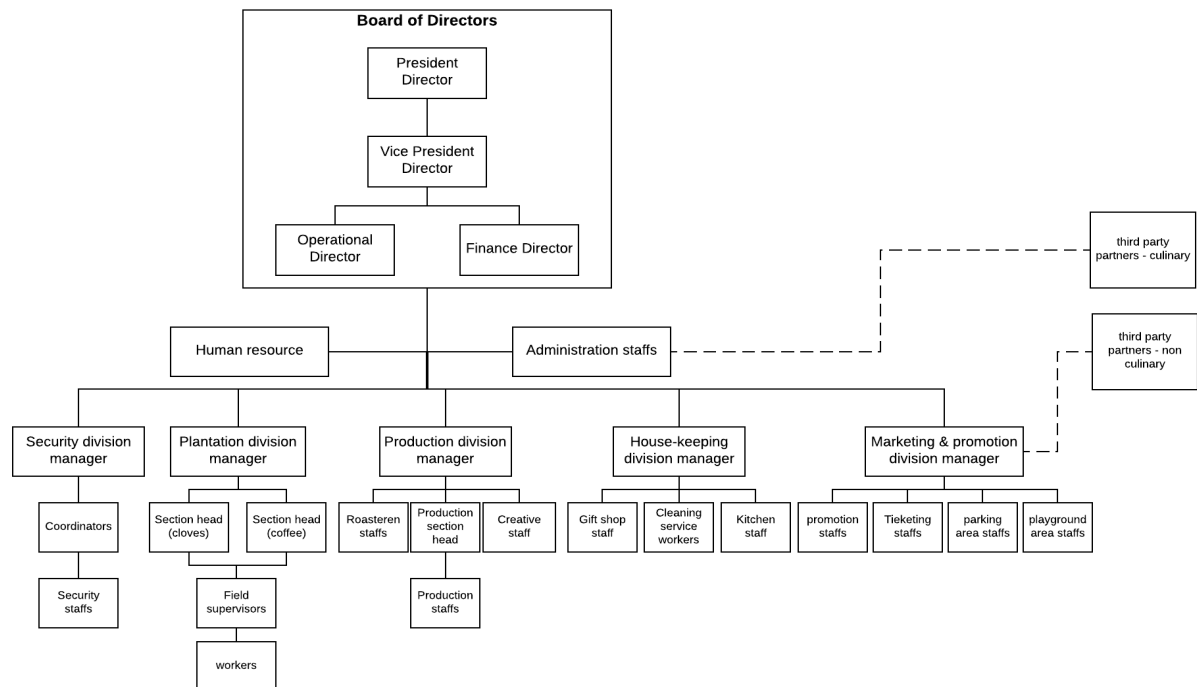


Figure 2 The CP plantation organisational structure

Source: Internal document of the CP Plantation

The operational divisions are the plantation division, the production division, the housekeeping division and the marketing and promotion division. The plantation division is the one that manages the whole coffee and other commodities' cultivations, starting from the nursery up to the harvesting process. However, due to the financial condition of the company, some parts of the area are managed under the cooperation with the third or external partners. These parts are mostly for sugar cane and cassava plantations. The production division is the division that processes the coffee crop yield into coffee finished products and market it. Coffee product development, maintaining a good relationship with all the coffee products' customers, coordinating the harvesting and selling the cloves and other horticulture commodities and running the 'get plastic' facility (the facility to process plastic waste and convert it into fuels) are also the responsibilities of this division. The housekeeping division is responsible for

facility maintenance (except the production facility) and keeping the cleanliness of the offices and the tourism sites. The other responsibility of this division is running the inn within the plantation site. The marketing and promotion division is focusing on the tourism business, which means responsible for creating programmes to promote plantation and its products. The plantation division is the division with the most engaged to the environmental activities compare to the others. The marketing and promotion division is the one with no relation to the environmental activities whatsoever.

### *5.3. Environmental Management Accounting Practice*

The most prominent environmental issue in the CP Plantation is about the land quality and topography and the plastic-waste processing. The land quality is becoming the prominent environmental issue since the plantation itself is a Dutch heritage that has been established for more than one hundred years as mentioned earlier. The long historical journey of this plantation has contributed to the significant land quality and productivity degradation. Henceforth, maintaining the land quality is positioned as the top priority in relation to the cultivation activities. Whilst the existing condition of the plantation land topography (especially the areas near the riverbanks and the very steep areas) has been led to the need for having conservation areas to minimise the negative impact to the surrounding environment. As the prominent environmental issues, the environmental engagement in the CP Plantation was mostly related to the plantation division. By following the good coffee plantation practices, both attempts, one as the supporting the business process and conservation were carried out by the plantation division.

The land-related environmental issues are handled by the plantation division as the division that responsible in both cultivation and plantation area management. The plastic-waste issue mainly comes from the agritourism. CP plantation has the plastic-processing facility that is run by the production division with the help from the housekeeping division. The result of

the process is fuels. On average, every two weeks, there are 15 kg of plastic waste can be collected and stored in a special warehouse. The housekeeping division staffs help the collection and selection of the plastic waste from the other waste. These prominent environmental issues that CP plantation faced are also becoming the reason why this research is not including the marketing and promotion division which does not engaged with the environmental activities.

### *5.3.1. The planning and budgeting*

In general, the company has a budget to manage the financial aspects of all operations. All relevant policies and strategies that underpin the plan and budget, both at corporate and divisional levels are set by the CEO. The budget preparation involves all the division managers as stated by CP05 as the CEO. However, the division managers' involvement is basically conducted to gather ideas about the main activities proposed by each division manager. The involvement is not in the form of integrating the division budgets into a comprehensive company budget. Negotiations among the directors and divisional managers sometimes were undertaken in relation to set divisional targets. Further, the contributions from the division managers are the identification of their divisions' requirements and their understanding of the situation affecting it. The division managers require to discuss the plan or programme for the year, and later on, the managers need to provide a proposal and present it to the BoD to get approval and necessary financial support before executing the programme. For the daily and routine operational expense budget, factors such as the inflation or price increase are considered. This is also confirmed by CP06 as the operational director.

In the divisional level, the plantation division has the most thorough planning process. The planning and budgeting in other divisions were not as thorough as in the plantation division. It means that although these division managers have periodically prepared their divisional plan and budget, however, there is no documentation nor specific preparation for it.



Their basic planning and budgeting practice is just preparing a very simple forecast based upon the historical performance in calculating the monthly production and sales plan. The production division manager [CP03] starts setting her production plan by making the sales forecast for all the coffee products and she prepared it quarterly. In preparing the production plan and budget, CP03 was always coordinating with CP02. Regarding the sales price, although she did not have the authority to set the selling price, she also monitors the market price to get a picture of the market condition and to set the sales price she is going to use in the plan, as stated below.

*“I know about setting the selling price. I calculate the cost of production. ... I also compare prices [I set] for each customer and I also compare [our price] with competitors. If, for some reasons, the competitor has a lower price, I always check its quality first. .... Sometimes, I do the experiment by setting a certain price for a particular customer. If the customer doesn't protest, then we continue to use the price. If they protest, then I ask why. If my products are better, then I will try to explain to them [the reasons why I increased the price in comparison with the other competitors].” [CP03]*

In the plantation division, CP02 conducts periodic plant census as a vital input for both planning and evaluating performance. The plant census is conducted twice, one at the middle and one at the end of the year. The census contains detailed information of each block in the whole plantation areas regarding the kind of plants, the number of each kind of plant, and the plant age and category (see the template in appendix 2). The census records a detail status of each plant in the whole area (there are two main plant categories or status: the TM (stands for *Tanaman Menghasilkan*, or the productive plants) and the TBM (stands for *Tanaman Belum Menghasilkan* or the plants that are not yet productive). Based upon the detail data from the census, the plan for necessary cultivation activities were prepared, which includes the resources requirements (labour and materials).

Besides the plant census results, CP02 is prepared the operational plan and budget based upon the regular field observations. The following illustration presents CP02 conducting daily fieldwork which is also related to the planning process for the revitalisation task.

*[31<sup>st</sup> July 2018] In my second-day fieldwork at the CP plantation with CP02 as the plantation division manager, after visiting the clover-picking process, we joined CP06 [the*

*operational director] to conduct routine field monitoring. The tour was following a special lane for the lorries. The tour was going deeper into the plantation to the areas that were managed under the cooperation with the external partners for sugar canes and sengon trees or Albizia chinensis. The field supervision at that time focused upon the sugar canes' harvest activity. Along the way to the harvesting location, both CP02 and CP06 were evaluating the condition of the blocks to be revitalised. Along the way to the sugar cane harvest location, CP02 and CP06 identified several blocks in the plantation that are potential to be revitalised. They did the discussion and the direct observation as well to get a much better understanding of the real conditions; so that the revitalisation plan can be better prepared. During this direct observation, CP02 and CP06 together identified the potential blocks that became the target for the revitalisation. For that, they also evaluated the terrain and the land condition and the consequences if those blocks are chosen for the revitalisation, particularly from the cost perspective. During the discussion and observation, CP02 provided a detailed explanation of the land condition and the current workload of the workers to CP06. Further, he also explained what should be prepared for revitalising those potential blocks.*

In the area of the plantation, environmental engagement is embedded within the coffee cultivation itself and the conservation in the non-plant areas. The engagement exists in the cultivation practice, and in the use of organic and non-organic fertilisers. According to the plantation division manager [CP02], fertilisers is the second largest element in the plantation operational costs after the human resource salary and wages. Hence, it is prominent to have the balanced use of both organic and non-organic fertilisers. Whilst non-organic fertilisers are expensive but important to increase productivity, yet its usage need to be controlled to avoid more degrading land quality.

*"The nutrition or the balance between the organic and non-organic fertilisers must exist. The organic fertiliser has the binding characteristic that holds the non-organic fertilisers and prevents it from being washed away. ... organic and non-organic needs must be equally fulfilled." [CP02]*

On the other side, organic fertiliser taken from manure is free and it is very important especially during the nursery stage of the coffee cultivation to support the generative growth of the coffee seeds.

*"The organic fertilisers from the livestock manures are free. We collect it from the locals and from the workers' livestock. We also provide the shed for the workers to put their livestock in the plantation site, and in return, we get the manures as the fertilisers." [CP02]*

The important coffee cultivation practice that is also closely related to the environmental engagement is the maintenance of the intercrop plants. The intercrop plants are not only important to regulate the surrounding climate and humidity (and therefore it can impact to the water usage efficiency), but also as a prominent part in the good cultivation practice. The cultivation practice (*kultur teknis*) in CP becomes the main practice in the coffee cultivation.

*“It has a vital role [the intercrop or shade plants]. The life of the coffee plants depends upon its shade or intercrop plants. Let say: if there is a problem with the fertilising, as long as the intercrop plants are in good conditions, then it doesn’t matter [with the fertilising] if it is late.” [CP02]*

In terms of pests control, the cultivation practice that was undertaken by CP02 and his subordinates also contributes significantly to address this matter in an environmentally friendly way. The good cultivation practice conducted in the CP plantation is also undertaken in accordance with the guidance from the Ministry of Agriculture ordinance in 2014<sup>5</sup>. The guidance for the good coffee cultivation practice is not a mandatory rule, however, with the full support of the current CEO, CP02 undertakes this cultivation approach based upon the knowledge and experience he has as a long tenure employee of the CP plantation. In sum, the environmental engagement in the plantation division was embedded within the daily operating activities. As the environmental engagement is embedded in the daily operational activities, it has been certainly included in the planning and budgeting for the plantation division.

As the prominent environmental issues are about the land (which is directly related to the cultivation activities and land management) and plastic waste, the environmental engagements upon these issues are also covered in the planning and budgeting process. Since environmental issue in relation to the land and cultivation has bigger environmental impact, the environmental embeddedness is heavily existed in the plantation division plan and budget.

In the plantation division, CP02 embedded the environmental consideration into the planning and budgeting since planning the cultivation activities. In conducting the coffee cultivation, CP02 employs the cultivation practice approach which is mainly conducted by

treating the shade or intercrop plants to regulate the humidity that surrounds the coffee plants, and by using balanced (organic and non-organic) fertilisers. In addition, the cultivation practice approach is also beneficial for pest control with no pesticides used whatsoever. CP02 uses this approach based upon his knowledge and experience of the coffee cultivation and the cost-efficiency consideration as stated in the following.

*“It has a vital role [the intercrop or shade plants]. The life of the coffee plants depends upon its shade or intercrop plants. If there is a problem with the fertilising, for example, as long as the intercrop plants are in good condition, then it doesn’t matter [with the fertilising] if it is late.” [CP02]*

*“... the use of non-organic fertiliser is more efficient [in terms of labour cost]. ... This is because, ... it only takes one tenth [the dosage of non-organic fertiliser compares to the organic one].” [CP02]*

The plan of the upcoming activities that based upon the cultivation practice approach leads to both more sustainable and environment friendly cultivation and more cost efficient.

There is no specific periodic plan and budget special for the conservation activity upon the areas that are too steep or around the riverbank. The conservation activity is an ad-hoc activity that CP02 conducted based upon the field observation he undertook. All resources for this activity will be proposed in a special proposal prepared by CP02.

On the other side, the production budget and plan does not embed the environmental value as much as in the plantation division. CP03 does not prepare a special plan for plastic waste processing. Instead, she has to manage her workers in a way that the main responsibility will not be disrupted. CP03 has to prioritise the target upon the coffee production and the clove harvesting to meet the market demand than the plastic-waste processing. The limited staffs and employees under her supervision and the amount of the workload as well as the need to do cost efficiency have made the plastic waste processing the second priority.

*“Yes, I operate the facility [plastic processing]. But last time, I had the harvest timetable [that is very tight]. Therefore, I prioritise my worker for handling the harvest. ... If I have to recruit more employees, it has a long-term impact. It will increase my operational cost. That is why I have to make prioritisation. I am not leaving it [plastic processing] behind. Soon after the harvest time, I will operate the facility again.” [CP03]*

Up to this point, it can be summarised that the embeddedness of the environmental consideration in planning and budgeting is the prominent environmental engagement in this stage. The characteristic of the environmental issues and the divisional level business process and responsibility determine the level of the embeddedness in each of the plan and budget set by each division manager. And furthermore, the environmental engagement was embedded in the plantation operational activities, which are the core operational activities in the CP Plantation. The operational activities in the other divisions were not carrying the environmental embeddedness as significant as in the plantation division, due to the characteristics of their division and the main responsibility that they bear.

### *5.3.2. The directing and governing activities*

In this section, the focus is upon the directions and governing activities in relation to the environmental engagement that was embedded in the daily operational activities. Generally, in the CP Plantation, the oral directions from the managers were the essential media to direct and governing activities to the subordinates. In the plantation division, CP02 provided has the capability to provide directions about cultivation practices both during the meeting and in the field during the field observation, as depicted in the following.

*[31<sup>st</sup> July 2018] After supervising the cherry-picking process, CP02 continued the fieldwork to the blocks where the cultivation practices were conducted.*

*CP02: Have you clean the weeds? It seems there are still plenty of them ...*

*Worker1: We did it. Here, check this one. This is the one that we had cleaned.*

*CP02: Which one?*

*Worker1: This one. Actually, we also did with others, see the marks?...*

*CP02: Alright... yes, you're right.*

*CP02: You have to 'clear the area' so it [the plant buds] can be easily seen [showing the worker how to it].*

*CP02: See this plant buds?*

*Field supervisor: Yes, I see it.*

*CP02: If these don't grow well, we'll have to replace these.*

*Field supervisor: Okay...*

*[30<sup>th</sup> July 2019, at the morning briefing with field supervisors, started at 5:45 am.] "After we finish with the site preparation, tomorrow we will begin with the fertilising. Tomorrow we will start the fertilising [using the organic fertilisers from manures] for two things: the papaya trees and the nursery. .... Please, apply different organic fertilisers for different purposes. For the nursery, please use the better organic fertiliser, the ones that are really*

*mature. Please do not put the one from the goat's manure. Use only cow's manure for the nursery. For the papayas, you can mix both of it. We only have 20 days to apply the fertilisers, so think about the location where you should apply it. .... We need the fertiliser for at least 55,000 polybags [it means 55,000 trees in the nursery].” [CP02]*

The plantation division field workers carried out the cultivation tasks based upon the manager's directions. Although they have the understanding of how to do the cultivation, but the plantation manager directions were more prominent to follow. Insofar, the direction itself is following the ordinance as mentioned before.

### *5.3.3. The controlling and decision making*

The controlling and decision-making undertaken by the board of directors upon the division managers were focused upon the execution of both ad-hoc and routine operational activities according to the previously approved proposal. The controlling of activities covers both the technical and financial aspects.

In the plantation division, the controlling upon the cultivation practice conducted by CP02 covers all important activities: the fertilising, cultivation practice, pest control, and harvesting, from both technical and financial aspects. As the labour cost is dominant in CP plantation followed by the fertilising activities, especially in the plantation division, tight control upon the undertaking of cultivation practice and other cultivation jobs are conducted by CP02. CP02 conducts regular control by cross-checking the previous day performance records, triangulates the field supervisor reports and the on-site fieldwork.

In the coffee cultivation practice, fertilising activity is essential both financially and technically towards the coffee cultivation. To control the activity and relatively expensive non-organic fertilisers, one of CP02 section head is assigned to keep the record of the fertiliser consumption. The control upon fertilising activity is important due to its environmental impact and the cost efficiency consideration. The fertilisers control record accounts for the fertilising activity date, the amount of the fertiliser consumption at that time, the type of fertiliser used, the number of plants being fertilised, and the given dosage per plant (see appendix 2). The

records will be reconciled periodically to cross-check with the daily reporting that provides the actual daily performance. Specific fertiliser stock cards are also well maintained alongside the aforementioned fertiliser control record to record every inflow and outflow. CP02 controls the non-organic fertiliser consumption from the field supervision and has the periodical reconciliation between the existing records and the daily journal he has. The combination of the field observations and cross-checking records is important, which enables CP02 in identifying any mistake or wrongdoing in the fertilising activity.

The second important main activity that requires close monitoring from CP02 is the cultivation practice, which is beneficial for pest control as well. The correct cultivation practice is not only good for environmental protection, which is helping the coffee plants to adapt with the climate change, but it also helps maintaining the productivity or the yield of coffee plants. Hence, CP02 supervises and controls this cultivation practice activity to maintain the quality of the plants and to make sure the efficiency and effectiveness of the workers' doings.

In the production department, the financial controlling is relatively broader than in the plantation division. This is because CP03 has the responsibility to manage both the cash inflows and outflows. As CP03 has the responsibility to market the coffee products, the operational director [CP06] provided her with the authority to manage the cash inflows from the sales of coffee products to finance her division small and urgent operational expenses. CP06 provided CP03 with this authority to build the financial independency of the production division, so in turn it will lighten the financial burden of the head office. However, CP06 closely and tightly supervise the undertaking of this authority. Further, the production target is still the prominent objective that drives CP03 in controlling the operations in her division, including the quality of the products and the arrangement or timetable of production. CP03 also monitors the raw material prices (especially that comes from external suppliers) as the dominant production cost element in her division.

CP01 controlling and decision making is almost the same as CP03, but with smaller scale. This is because the housekeeping division is only responsible for the inn and souvenir shop within the plantation, that generate less cash inflow. However, CP06 also provide the same authority to CP01 to make the housekeeping division more financially independent and able to finance their small and urgent operational expenses as well. Meanwhile, the technical control upon the housekeeping activities is more simple comparing to the ones in the production or the plantation divisions.

#### *5.4. The top management commitment towards the environmental engagements*

The CEO [CP05] of CP plantation and the other directors provide full support for the environmental engagement conducted in the plantation. CP05 has strong environmental value that underpins his action in providing directions to the division managers and other employees in how to do the job without destructing the environment. CP05 puts the nature and environmental preservation as the important element of company's mission and seriously manifest it in the company's policies and decisions.

One of the manifestations of CP05 environmental value can be found in monitoring the proposals of the activities proposed by his division managers. Although he has the mission to revitalise and improve the financial performance of the company, he would reject any activities that only provide financial benefit but have negative impact to the environment. For example, there was a proposal from the marketing and promotion manager to overcome the squirrel as the biggest threat or pest to the horticulture commodities by having squirrel hunting contest. The contest supposed to generate significant cash inflow, support the promotion of the plantation and overcome the pest at the same time. However, CP05 rejected the proposal and choose to lose the 'opportunity' since he realised that it would have negative environmental impact, as stated in the following.

*"Then I think, no, it is not right, let's not do this. It doesn't matter anymore. How many squirrels are there compared to the durian that we can harvest? It doesn't matter anymore."*



*... This is part of a food chain in nature. ... We can't just kill it just to save a few. It doesn't matter anymore. Let's consider it as our contribution to nature; we still have plenty to sell."*  
[CP05]

Since the company is struggling to improve its financial performance, financial support for the environmental engagement activity is not always ready. Some targets are also still financially oriented such as production output and cost efficiency in all divisions. However, directions, policies, approval and selecting activities with minimum environmental impacts such as employing the cultivation practice approach, having the plastic processing facility in cooperation with non-profit organisation and having conservation programme are more essentials in shaping the environmental engagement.

## **6. Discussion**

By referring to Schatzki's practice theory, the EMAC practices in the CP plantation organised by a combination of practice organisations from the environmental and MAC contexts. It all depicted in the explanation of each element of the practice organisations in the following.

### *6.1. The interconnected orders, the entities and the arrangements*

The environmental engagement that is embedded within the operational activities in the CP Plantation is depicting that the actor's action is the stimulus of particular externalities. The engagement is driven by the awareness that as the heritage plantation, the land quality is deteriorating significantly. At the same time, the plantation also has social obligation since most of its workers/employees are locals, which means the downfall of the plantation would impact the surrounding social life. Henceforth, the believe that the plantation survival that based upon the betterment of financial performance should not stand upon the sacrifice of the long run of the environmental condition is shaped both by the mind of the actor and the external physical conditions.

The environmental discourse that the government regulations have brought also emphasise the importance of the environmental protection in sustainable farming. This policy is also the result of the interconnections between the government notion of agriculture development and the factual condition of the national agricultural physical conditions. Also, the good coffee cultivation practice guidelines from the ordinance acts as the external structure that is not sit at the same site of the key actor's minds in structuring the cultivation practice in CP Plantation. The interconnection between the externalities (the government regulations, the physical entities, and other arrangements) and the actor practice of EMAC in CP plantation underline the dualism perspective of the environmental engagements that embedded in the management accounting practices.

## *6.2. The understanding*

The above findings have evidenced that the division manager's knowing of doings and sayings in their capacity as the division manager are basically balancing the business interests in their division and environmental protection. This is the foundation of the manager's understanding of the EMAC practice. The various degree of MAC knowledge in relation to the main operational within their division and the environmental knowledge about the impacts of their activities determine the environmental value embeddedness in the manager's doings and sayings. The embeddedness of the environmental value means collapsing the value with the underlying knowledge that strengthens the managers' MAC practices; for example, coupling the environmental knowledge and the cultivation practice knowledge. Plantation and production managers are having better understanding of how to conduct MAC rather than the housekeeping manager, makes the MAC practice more substantial in the plantation and production divisions. However, the characteristic of the responsibility and the environmental management knowledge of the production and housekeeping managers make the environmental value embeddedness in these divisions is less substantial.

### *6.3. The rules*

The explicit rules related to EMAC practices provide the instructions and directions that link to the actors' doings and saying in engaging with the environmental issues. Since the EMAC practices are based upon the MAC practices that are embedding the environmental values, the explicit rules comprise rules in the accounting practices and the environmental engagement activities.

The limited rules or unwritten and undocumented rules and standards do not mean that the explicit rules are absent. Moreover, it is what Schatzki (2002) meant by rules as explicit principles, formulations, or instructions that direct people to perform specific actions, in this case, the cultivation actions. The oral directions provided by the manager link with the workers' doings and sayings in carrying the cultivation practices. In addition, as the directions are referring to the government regulations about the standard of good cultivation practice, it means that the people's doings and sayings in the cultivation are referring to the same rules across the nations.

### *6.4. Teleoaffective structure*

The different orientations upon the environmental engagement between companies shape different normativised hierarchical orders of the engagement amidst other operational activities. The orientation towards the maintaining of long-term benefits from the natural being entities in a particular site makes the environmental engagement more substantial and engaged within the daily routine activities. For example, the purpose of balanced fertiliser use is not only maintaining the plant productivity, but also to maintain the soil quality for a long time. The understanding of the environmental impacts also contributes to the normativised hierarchical order of environmental tasks.

It is also apparent that the orientation of the environmental management task does not always rest upon the financial consideration as the sole factor that defines the normativised

hierarchy of environmental engagement amidst other operational activities. One example is the avoidance of having an activity that potentially damages the plantation ecological system over the potential profit that the company could have from the event. This is an evolving effect of the key actors' doings after having the understanding of the plantation's natural being entity conditions that require the revitalisation after extensive historical utilisation.

In sum, the embeddedness of the environmental values itself is not always tied to the particular environmental management system (e.g., the ISO 14001, GRI, etc). However, it is more as how the environmental value shapes the planning/budgeting, organising and controlling, and decision-making in a more environmentally considered or oriented one, which means leading the routine operational activities into the ones that have less negative environmental impacts. The following figure summarise the discussion of the empirical findings based upon theoretical account.

Moreover, the findings also describe that there is an interrelationship between the element of practice organisation. The division manager's EMAC understanding is interrelated with the rules, for example: the guidance about good cultivation practice for coffee from the government is related with CP03 understanding of how to do coffee cultivation. At the same time, CP03 understanding about cultivation technology has made CP03 to always update and rules and his directions to his subordinates. CP03 understanding of good cultivation practice and the government rules that foster the sustainable cultivation practice has determine the normativised priority of planning the cultivation activities. However, the interrelationship between these practice organisation elements does not make the practice intelligibility collapse into one element. Figure 3 describes the explanation in a schematic way.

This research gives the insight from a practice perspective, by which the environmental engagement is about what the key actors do and say. The EMS (environmental management system) acts as the structure that facilitates or provides help to guide the actors' doings and

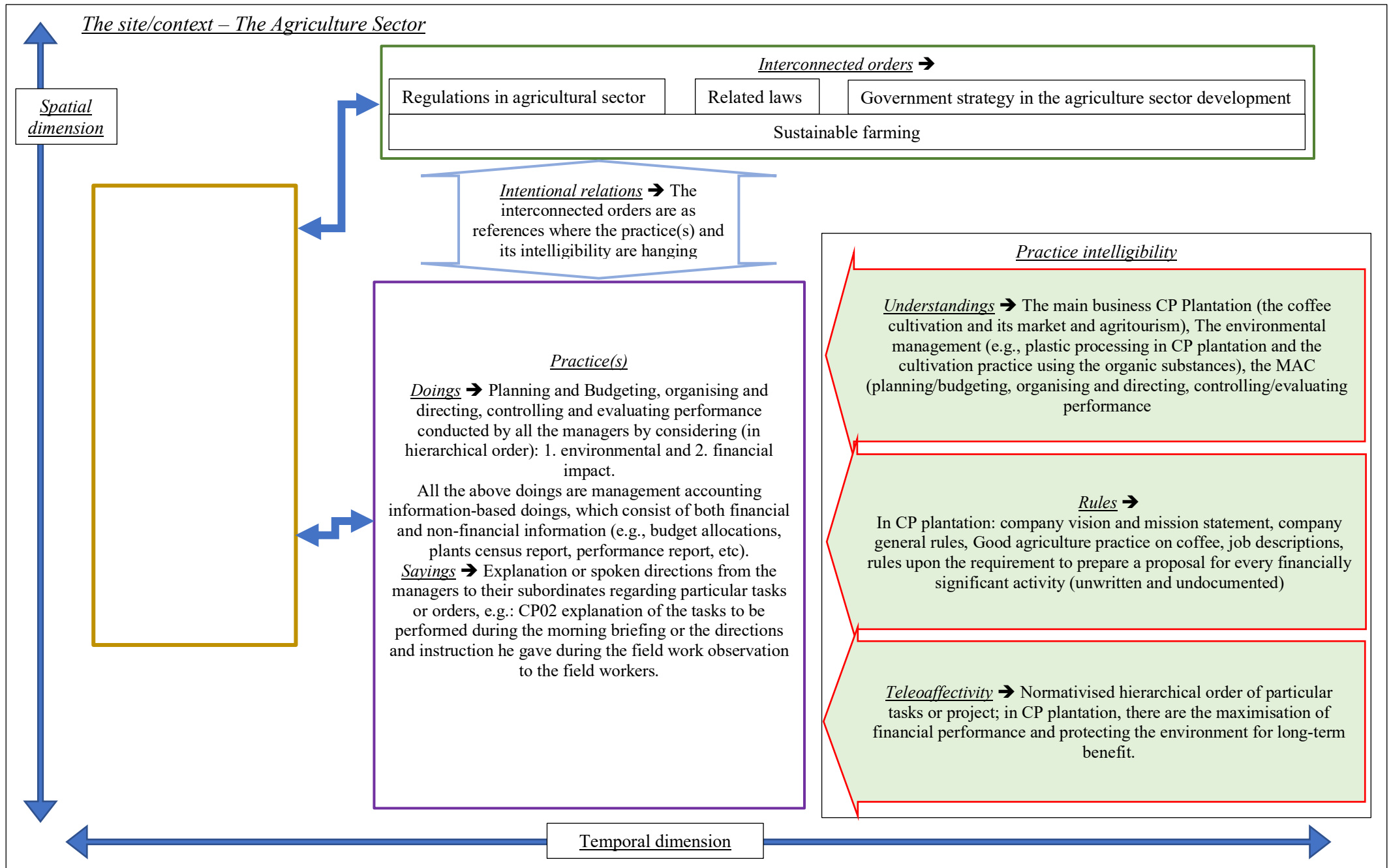


Figure 3 Practical theoretical account of the environmental management accounting control practice

sayings. the engagement itself lies upon the key actors' doings and sayings because these are the factors that could bring direct impacts to the environment. What key actors do and say could change, improve, or modify the entities' arrangements (including natural beings).

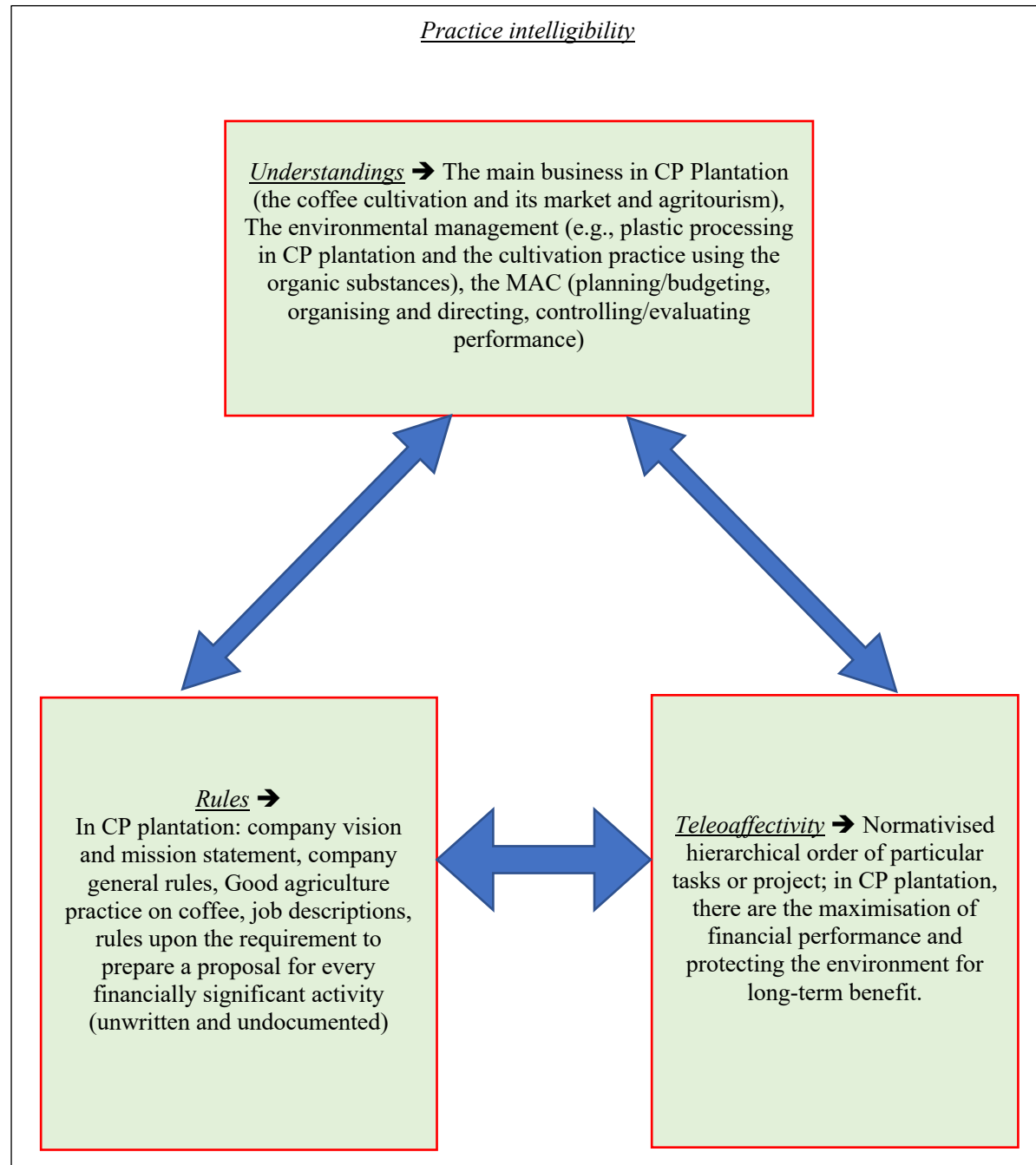


Figure 4 The Interrelations between Practice Intelligibility Elements

The research also gives insight into defining substantial environmental engagement. The use of Schatzki's theory of practice with its practice organisation or intelligibility concept has

uncovered the embeddedness of environmental values to the daily managerial tasks. It helps define the substantive environmental engagement as well as the internalised environmental value by the key actors or managers. The embeddedness of environmental value into those basic managerial activities means conducting the activities by taking environmental consideration into account. It can be manifested in how the manager is normativising certain priority of environmental aspect in certain hierarchical order, which depicts the embeddedness of environmental value.

## **7. Conclusion**

This research answers the first research question by providing the empirical evidence that the division managers as the key actors have different level of internalised environmental value that has been depicted in various level of environmental embeddedness within their MAC practices. This evidence is not only showing whether the managers internalise the environmental value, but also the situational background that shape it and the deep process of the embedding the environmental value to their daily operational activities. What the managers have done and said in relation to the EMAC practice are the explanation of how they engage with the environmental issues in their capacity as the division manager who have the potential to make the substantial engagements.

This research provides several contributions to the literature by contributing to the debate of environmental management accounting research from the practice perspective. This research evidenced the importance of values and its internalisation in the environmental engagement. This research empirically evidenced that the structure or nexus of regulations and laws have the role to support the doings and saying, and not the heart of the engagement itself. It is what the actor's do and say is substantial. In this research, how the internalised environmental value shaped the way key actor normativised the environmental embeddedness in the MAC practice

is explicated. This is the important contribution in the debate of the internalisation of environmental value. This research also contributes to the literature by providing the necessary explication about how the key actors intentionally relate the nexus of interconnected orders and, in turn, shape and reshape their environmental management accounting doings and sayings.

Apart from the contributions to the literature, this research also contributes to the EMA debate by providing insights into the arena drawn from Schatzki's theory of practice and site ontology. By drawing upon Schatzki's practice theory, this research unpacks the environmental engagement phenomenon under the EMAC framework into fundamental doings and sayings conducted by the key actors. The use of Schatzki's practice theory also enables the study to uncover the factors or elements that build the EMAC practice organisation. Studying the elements of EMAC practice organisation or EMAC practice intelligibility means investigating deeper the 'making-sense' process behind key actors' doings and sayings in managerial tasks and the environmental value embeddedness.

However, this study has time and space limitations that cannot be put aside. Time limitation has made the study focus only upon the company's EMAC practice and its intelligibility. Limited time has led to the limitation of the key actors being investigated, which excludes the key actors from the related government agencies and other stakeholders (e.g., surrounding society, business partners). It also limits the study further the existing interrelated orders and how the teleoaffective structure is formed. These limitations bring about opportunities for further research by expanding key actors and the industrial sectors being studied. Inter-industrial context could be the future opportunity to study the EMAC from the practice perspective.



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## Appendices

### Appendix 1.

The fertiliser Stock card

“CP Plantation” Fertiliser “XYZ” Stock Card				
Date	Notes	Incoming quantity	Outgoing quantity	Balance
....	....	....	....	....

Prepared by  
  
 (sub-division manager)

Validated by  
  
 (plantation division manager)

Source: Internal CP Plantation document, summarised

### Appendix 2

The Census reports

Plant Census “CP Plantation” Date of the census: .....					
The Block Number	The Plant	Age of the plant/category	Quantity (Total for each kind of plant)	Quantity (productive)	Quantity (TBM – non-productive)
....	..(name of the plant)..	....	....	....	....

Prepared by  
  
 (sub-division manager)

Validated by  
  
 (plantation division manager)

Source: Internal CP plantation document, summarised

### Appendix 3

Fertiliser control record

Date of application	The Block number	The Plant Age	Quantity of the Plant being Fertilised	The Name/Kind of Fertiliser	Dosage per Plant
....	....	.... Years old	....	....	....

Source: Internal CP Plantation document, summarised

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<sup>1</sup> Act number 5 in 1960 (UU nomor 5/1960) is about the basic agrarian principle. This act or law becomes the legal standing of the other government regulations that govern the land reform until today. At least there are five regulations such as government ordinance and presidential and ministerial decrees that regulate the implementation of the UU nomor 5/1960. The basic agrarian principle states that government has the full power to arrange the lands, which means they have the full authority to determine the allotment of land and arrange the legal relationship between people and the land, water, and space areas (including the legal actions that the people can do upon those objects). The government will prioritise the use of the land, water, and space for the people's wealth. The execution and further detail of the arrangements will be exerted by the local government by considering each area's characteristic. In making the arrangements upon the land, water, and space, the priority follows the following purposes: 1. For the country purposes; 2. For the religious purposes; 3. For the society's well-being centre; 4. For increasing the agriculture productivity; and 5. For the industrial, transmigration, and mining purposes. Above all, the government will conduct anything to circumvent any private land ownership monopoly practice. Hence, the government strictly regulates the maximum land area allowed for private ownership (including the ownership by any kind of legal organisation or company).

<sup>2</sup> Act number 5 in 1960 (UU nomor 5/1960) is about the basic agrarian principle. This act or law becomes the legal standing of the other government regulations that govern the land reform until today. At least there are five regulations such as government ordinance and presidential and ministerial decrees that regulate the implementation of the UU nomor 5/1960. The basic agrarian principle states that government has the full power to arrange the lands, which means they have the full authority to determine the allotment of land and arrange the legal relationship between people and the land, water, and space areas (including the legal actions that the people can do upon those objects). The government will prioritise the use of the land, water, and space for the people's wealth. The execution and further detail of the arrangements will be exerted by the local government by considering each area's characteristic. In making the arrangements upon the land, water, and space, the priority follows the following purposes: 1. For the country purposes; 2. For the religious purposes; 3. For the society's well-being centre; 4. For increasing the agriculture productivity; and 5. For the industrial, transmigration, and mining purposes. Above all, the government will conduct anything to circumvent any private land ownership monopoly practice. Hence, the government strictly regulates the maximum land area allowed for private ownership (including the ownership by any kind of legal organisation or company).

<sup>3</sup> The literal translation of "*preman*" is a thug or a criminal where in reality the term "*preman*" here is close to the people living as a gangster. They usually control a particular area and illegally extort money from local businesses on security reasons. In many cases, *preman* plays a key role in keeping security but at a high price. Whenever the businesses do not pay the security contribution to *preman*, they become the villains who disturb the security of the businesses and of the community sometimes. This also happened in the case of CP plantation, especially during the Reform era in 1998 as explicated below.

<sup>4</sup> During the fall of Soeharto's New Order regime in 1998, looting or plundering was rampant in many areas, spreading from the capital of Jakarta to many other cities and districts. In fact, according to the CP Plantation CEO [CP05], although the B regency was relatively safe from the riots and plundering, to some extent the coffee plantations were also becoming the target for the riots. It was not only by the *preman* but by the locals also, who started plundering. CP05 further explained that the private plantations that did not follow the government policy of redistributing the land as part of the land reform programme became the main target for looting. Apart from the CP plantation compliance to the land reform policy (land distribution policy), hiring "*the preman*" was also the prominent contributing factor in avoiding the riots and looting during that era. One private plantation in B regency that had been heavily plundered was KN coffee plantation. Two main causes of plundering of the KN coffee plantation were the incompliance to the land distribution regulation as a part of the land reform programme and the fact that the KN Plantation belonged to a Chinese descent businessperson.

<sup>5</sup> The Good Agriculture Practice on coffee is regulated in the Ministry of Agriculture regulation number 49/Permentan/OT.140/4/2014.



# Accounting & Accountability in Emerging Economies Conference

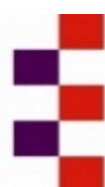
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Special Issue of  
*Journal of Accounting in Emerging Economies*  
(JAE)



University of Essex

## Contents

Partners .....	1
Message from the conference chair .....	1
Organising committee .....	2
Keynote Speakers.....	3
Scientific committee.....	5
Programme.....	7
Virtual social networking events .....	21
List of delegates .....	22

## Partners



## Message from the conference chair



I warmly welcome you to the 2nd Biennial Conference on accounting and accountability in emerging economies. We continue to build on a rapid growth of academic research on accounting in contexts other than the Western world. We adopt the economist term - emerging economies but anthropologist perhaps capture this better terming this as the majority world. Nevertheless, accounting in non-Western, emerging economies and the majority world has become an important source of knowledge gathering sites to develop the discipline. We believe our biennial conference, the AAEE research group and the journal has opened up space for many researchers which otherwise would have been neglected.

I am delighted to see that 77 papers from 31 different countries will be presented during the next three days. I believe these papers bring wide variety of ideas and contexts and contribute to the body of knowledge and enrich the discipline itself.

I am pleased to announce that the conference is associated with special issues to be published in the Journal of Accounting in Emerging Economies (JAEE). Authors of relevant papers from the conference will be invited to submit an extended and improved version.

We all know that the success of the conference of this magnitude depends on hard work of many people. First, I am truly grateful to the organising committee members from the Essex Accounting Centre. Their tireless work and energy made this conference possible. I am also thankful to reviewers, discussants, session chairs, volunteers and guest speakers to give this event a great start.

On behalf of the organising committee, I greatly appreciate the support we received from the African Accounting & Finance Association (AAFA), the Accounting & Finance in Emerging Economies (AFEE) Special Interest Group of the British Accounting & Finance Association (BAFA), and the University of Essex.

Most of all, I thank you, the participants, for enriching this conference by your virtual presence. We have set out virtual social network link in your programme and I hope you click the links to make new friends, renew old friendships, make new friends, get new ideas, and above all, have a good time wherever you are.

**Prof Shahzad Uddin,**  
Conference Chair, AAEE 2021

## Organising committee

- Shahzad Uddin





- Teerooven Soobaroyen
- Thankom Arun
- Kelum Jayasinghe
- Ileana Steccolini
- Diogenis Baboukardos
- Silvia Gaia
- Pawan Adhikari
- Junaid Ashraf
- Daniela Pianezzi
- Danson Kimani



## Keynote Speakers



### Lord Prem Sikka

Prem Sikka has been a member of the UK House of Lords since October 2020. He is also Emeritus Professor of Accounting at the University of Essex



and University of Sheffield. His research on accountancy, auditing, tax avoidance, tax havens, corruption, corporate governance, money laundering, insolvency and business affairs has been published in international scholarly journals, books, newspapers and magazines. He has appeared on domestic and international radio and television programmes to comment on business matters. He has advised and given evidence to a number of UK and EU parliamentary committees. He advised the UK House of Commons Work and Pensions Committee for its investigation into the collapse of BHS and Carillion.

Prem holds the Working for Justice Award from Tax Justice Network, Accounting Exemplar Award from the American Accounting Association (AAA), Lifetime Achievement Awards from the British Accounting and Finance Association (BAFA) and PQ Magazine, Personality of the Year Award from Accountancy Age and the inaugural (in 2017) Abraham Briloff Award from The Accountant and International Accounting Bulletin for promoting transparency and public accountability of businesses. In January 2019, he was named by Accountancy Age as one of the 50 most influential individuals in the world of accounting.



### Mr Srinivas Gurazada

Srinivas Gurazada (Srini), an Indian national with three decades of experience working on governance and public financial management around the world, is the Head of PEFA Secretariat and the Global Lead Public Financial Management. Public Expenditure and Financial Accountability initiative, a partnership of nine development partners, is housed in the World Bank. PEFA is regarded as a gold standard for Public Financial Management and is being used in over 150 countries. Srini works on governance issues, ranging from government budget reforms, public financial management, domestic resource mobilization, public sector financial reporting (IPSAS), Governance in Sectors (specifically health & education), anti-corruption policies, control & oversight (Internal Audit, Supreme Auditing Institutions etc), use of information technology for modernizing public sector.

Srini held various positions in the World Bank, as Governance Lead in Sub-Saharan Africa region responsible of Zambia, Zimbabwe & Malawi, Task Team Leader, as well as Program Manager, Global Lead Governance in Sectors, Chair of Accountability & Oversight Institutions. Before joining Bank, as a career civil servant, Srini held key positions in Government of India as Accountant General, Director, and was deputed as Advisor to Government of Oman. He started his professional career as a partner in a firm of Chartered Accountants before his passion for development work motivated him to move to the public sector.

## Special Issue

### Journal of Accounting in Emerging Economies



**Guest editors:** Javed Siddiqui (University of Manchester), Thankom Arun (University of Essex), and Hassan Yazdifar (Bournemouth University)

The rapid spread of the coronavirus (COVID) has resulted in an unprecedented global health crisis. As governments across the world get preoccupied with their primary duties of controlling the spread of the pandemic and ensuring health and safety of their citizens, dubious financial activities, money laundering, and other corrupt practices become easier to ignore. Experiences during previous pandemic situations raise serious concerns regarding potential misuse of funds. Also, pandemic response can potentially undermine the ability of developing nations to achieve the UN sustainable development goals by creating opportunities for corruption. Considering the focus and the audience of the Journal of Accounting in Emerging Economies, the special issue on Transparency, accountability, and the role of control mechanisms during the COVID crisis calls for multidisciplinary contributions in accounting, finance, and development studies focusing on the impact of COVID in developing countries, and the role (or lack of it) of various accounting, auditing and control mechanisms during this global pandemic.

## Scientific committee

- Magda Abou-Seada, University of Essex, UK
- Ismail Adelopo, University of West England, UK
- Pawan Adhikari, University of Essex, UK
- Dila Agrizzi, University of Essex, UK





- Thereza Raquel Sales de Aguiar, University of Aberdeen, UK
- Jacob Agyemang, University of Essex, UK
- Shaila Ahmed, University of Essex, UK
- Chandana Allawattage, University of Glasgow, UK
- Claudia Barrios Álvarez, Pontificia Universidad Javeriana Cali University, Colombia.
- Fidelis Arastyo Andono, University of Surabaya, Indonesia
- Thankom Arun, University of Essex, UK
- Junaid Ashraf, University of Essex, UK
- Diogenis Baboukardos, University of Essex, UK
- Ataur Rahman Belal, University of Sheffield, UK
- Agyenim Boateng, De Montfort University, UK
- Enrico Bracci, University of Ferrara, Italy
- Fitra R Cahaya, University of Essex, UK
- Osamuyimen Egbon, University of Essex, UK
- Silvia Gaia, University of Essex, UK
- Giuseppe Grossi, Nord Universitet, Norway
- Trevor Hopper, University of Essex, UK
- Olga Iermolenko, Nord University, Norway
- Maria Ishaque, University of Essex, UK
- Tarikul Islam, University of Essex, UK
- Phillip de Jager, University of Cape Town, South Africa
- Kelum Jayasinghe, University of Essex, UK
- Danson Kimani, University of Essex, UK
- Chamara Kuruppu, University of South-Eastern, Norway
- Azimjon Kuvandikov, University of Essex, UK
- Philippe Lassou, University of Guelph, Canada
- Sarah Lauwo, Goldsmith University, UK
- Zeeshan Mahmood, Bahauddin Zakariya University, Pakistan
- Małgorzata Macuda, Poznan University, Poland
- Kamran Malikov, University of Essex, UK
- Musa Mangena, Nottingham University Business School, UK



- Christina Ionela Neokleous, Aston University, UK
- Collins Ntim, University of Southampton, UK
- Igbekele Osinubi, University of East London, UK
- Daniela Pianezzi, University of Essex, UK
- Boris Popesko, Tomas Bata Zlin Univeristy, Czech Republic
- Tobias Polzer, Vienna University of Economics and Business, Austria
- Yaismir Adriana Rivera-Arrubla, Universidad del Valle, Colombia
- Chaoyuan She, University of Essex, UK
- Khandakar Shahadat, University of Hull, UK
- Javed Siddiqui, University of Manchester, UK
- Teerooven Soobaroyen, University of Essex, UK
- Ileana Steccolini, University of Essex, UK
- Mohammed Mohi Uddin, University of Illinois Springfield, USA
- Bedanand Upadhaya, University of Essex, UK
- Pinar Guven Uslu, University of East Anglia, UK
- Rebecca Warren, University of Essex, UK
- Nicolene Wesson, University of Stellenbosch Business School, South Africa
- Danture Wickramasinghe, University of Glasgow, UK
- Chaminda Wijethilake, Univeristy of Essex, UK
- Mahbub Zaman, University of Hull, UK
- Zhifang Zhang, Warwick Business School, UK

## Programme

MONDAY 28 JUNE 2021		
09:00 – 10:00	Networking via <i>wonder.me</i>	Link: <a href="https://www.wonder.me/r?id=993f2f69-be3a-42bb-94c2-879c3922a49a">https://www.wonder.me/r?id=993f2f69-be3a-42bb-94c2-879c3922a49a</a>
10:00 – 11:30	Conference opening speeches	Link: <a href="https://essex-">https://essex-</a>





	<p>Welcome Address:</p> <p>Professor Shahzad Uddin, AAEE Conference Chair</p> <p>Professor John Preston, Dean (Research), Faculty of Social Science</p> <p>Professor Neil Kellard, Dean, Essex Business School</p> <p>Plenary Session on “<i>The Resource Curse: Some Consequences and Implications</i>” by Lord Prem Sikka</p>	<p><a href="https://university.zoom.us/j/99107049861">university.zoom.us/j/99107049861</a></p> <p>Meeting ID: 991 0704 9861</p> <p>Chair of the session: Prof Teerooven Soobaroyen</p>
11:30 – 13:00	Lunch Break and Networking via <i>wonder.me</i>	Link: <a href="https://www.wonder.me/r?id=993f2f69-be3a-42bb-94c2-879c3922a49a">https://www.wonder.me/r?id=993f2f69-be3a-42bb-94c2-879c3922a49a</a>
12:00 – 12:45	JAEE Editorial Board Meeting	<p>Link: to be sent separately to the board members only</p> <p>Chair of the session: Shahzad Uddin</p>

## PARALLEL SESSIONS WITH DISCUSSANTS 13:00-15:00

**PSD 1 Link:** <https://essex-university.zoom.us/j/98224928887?pwd=OVVOVktlN1hEYU1BdGl3Zjh5TDlrUT09ID: 982 2492 8887>

Chair: Diogenis Baboukardos

**Paper 1:** The Trade-off Between Executive Motivation and Organizational Performance



by **Luiz Carlos Marques dos Anjos** and Paulo Aguiar do Monte  
Discussant: Musa Mangena

**Paper 2:** Value Relevance of CSR Disclosure: Evidence from India  
by **Rajiv Nair**  
Discussant: Diogenis Baboukardos

**Paper 3:** The effect of carbon intensity on debt fundraisings in the emerging markets  
by **David Ririmasse**, Nicholas Tsitsianis and Evisa Mitrou  
Discussant: Venancio Tauringana

**PSD 2 Link:** <https://essex-university.zoom.us/j/93002766449?pwd=VGRwa1hyRUtSd2pLMHZvUlnUcnJlZz09>  
**ID:** 930 0276 6449

Chair: Thankom Arun

**Paper 1:** Corruption syndrome as a predictor of control mechanism changes in emergency procurement  
by **Marcela Porporato** and Juan Ignacio Ruiz  
Discussant: Thankom Arun

**Paper 2:** Understanding the Institutionalization of Corruption and the Role of Accounting in Rentier States: A Case Study of the Kurdistan Region of Iraq (KRI)  
by **Arsalan Ghaffoori**  
Discussant: Trevor Hopper

**Paper 3:** IFRS for SMEs: Early evidence from Albania  
by **Sonila Gkorou** and Evisa Mitrou  
Discussant: Rebecca Warren

**PSD 3 Link:** <https://essex-university.zoom.us/j/99155735786?pwd=TXhtOTJjSVZEUXlxcUpScUNhSVR2Zz09>  
**ID:** 991 5573 5786

Chair: Chaminda Wijethilake

**Paper 1:** Combustible cladding: Neoliberalism and the boundaries between safety and profit  
by **John Azure**, Nan Liu and Thereza Deaguiar  
Discussant: Danture Wickramasinghe



**Paper 2:** Accounting, religion, and politics: The role of Islamic management in performance measurement and management practices in Iranian public management  
by **Siamak Nejadhosseini Soudani** and Silvia Jordan  
Discussant: Kelum Jayasinghe

**Paper 3:** Accountability and political party affiliated enterprises: Exploring the reform options  
by **Minga Negash** and Seid Hassan  
Discussant: Chaminda Wijethilake

**PSD 4 Link:** <https://essex-university.zoom.us/j/98416374205?pwd=MWs0RHpyaDRWUW5ueFRhWWx2dGVZz09>  
**ID:** 984 1637 4205

Chair: Pawan Adhikari

**Paper 1:** Twenty-Years of African Accounting Research: A literature Review  
by **Nelson Waweru** and Songlan Peng  
Discussant: Chandana Alawattage

**Paper 2:** Understanding the Corporate Governance of Banks in the Developing Economy Context: A Need for A Multiple Theoretical Approach  
by Enya Ameza-Xemalordzo, Asad Ghalib, Bylon Bamfo and **Jia Lu**  
Discussant: Pawan Adhikari

**Paper 3:** Asymmetric Information and Income Smoothing in Emerging Economies: Evidence from Listed Nigerian Companies  
by **Abel Tarfa**  
Discussant: Kamran Malikov

**PSD 5 Link:** <https://essex-university.zoom.us/j/96623993599?pwd=V21qa2g4QkdXMU9VV1RiYmJWR2xVQT09>  
**ID:** 966 2399 3599

Chair: Silvia Gaia

**Paper 1:** Corporate Governance: Compliance and Resistance  
by **Souod Alazemi**, Mahbub Zaman, Magda Abou-Seada and Stuart Manson  
Discussant: Shahadat Khandakar



**Paper 2:** The impact of corporate governance on sustainability reporting: International evidence of triple bottom line reporting

by **Mohammad Altaany**, Venancio Taurigana and Alaa Zalata

Discussant: Silvia Gaia

**Paper 3:** The Synergy of Internationalisation and CSR in Improving the Firm Value: Evidence from ASEAN 5 Tourism and Hospitality

by Saarce Elsy Hatane, Jessica Vania Sutanto and **Ezell Thadeus**

Discussant: Teerooven Soobaroyen

15:00 – 16:00	Networking via <i>wonder.me</i>	Link: <a href="https://www.wonder.me/r?id=993f2f69-be3a-42bb-94c2-879c3922a49a">https://www.wonder.me/r?id=993f2f69-be3a-42bb-94c2-879c3922a49a</a>
15:00 – 16:00	Accounting and Finance in Emerging Economies (AFEE) AGM	<p>Link: <a href="https://essex-university.zoom.us/j/92329637784?pwd=a1BBQW83WTBGVVhDRXdLeCtHWfVldz09">https://essex-university.zoom.us/j/92329637784?pwd=a1BBQW83WTBGVVhDRXdLeCtHWfVldz09</a></p> <p>ID: 923 2963 7784</p> <p>Chair of the session: Professor Teerooven Soobaroyen</p>

**TUESDAY 29 JUNE 2021**

**PARALLEL SESSIONS 10:00-12:00**

**PS 1 Link:** <https://essex-university.zoom.us/j/94725741696?pwd=aVlUV0FZNlJlZHYzOUVlbFNxOStXUT09>

**ID:** 947 2574 1696

Chair: Danson Kimani



**Paper 1:** Tax avoidance and Management sentiment: Evidence from linguistic cues  
by **Yicheng Wang**

**Paper 2:** A Combination of New Collaborative Training Methods in Accounting Classroom; a Necessity to Improve the Performance and Skills of Iranian Students  
by **Vahideh Tabibirad**, Zahra Dianti Deilami, Reza Gholami Jamkarani, Abolfazl Bakhtiari and Hossein Abbasian

**Paper 3:** Implications of Mandatory Quarterly Financial Reporting: Evidence from Malaysia  
by Saed Ahmad Sulub, **Zalailah Salleh** and Hafiza Aishah Hashim

**PS 2 Link:** <https://essex-university.zoom.us/j/98965597933?pwd=Y3NpM0g4bmg1VjFKWGU2d3huc3NLdz09>  
**ID:** 989 6559 7933

Chair: Junaid Ashraf

**Paper 1:** Accounting Dies in the Darkness: A Case of Systemic Corruption from Pakistan's 90s Politics  
by **Syed Zain**

**Paper 2:** Earth, Capital and Society: The practice of Land-ability  
by **Anfaal Ahmad-Khan**

**Paper 3:** Changes in NGO-beneficiaries accountability relationship: a critical realist perspective  
by **Mohammed Mohi Uddin**

**Paper 4:** Early Accounting Thought in Ancient Ceylon and the Prominent Role of Sociocultural Environment  
by **Supun Chandrasena**

**PS 3 Link:** <https://essex-university.zoom.us/j/96487030917?pwd=VHYyUVpJeE1wUkFESnRnL0tGM2RwUT09>  
**ID:** 964 8703 0917

Chair: Arun Thankom

**Paper 1:** The impact of corporate social responsibility on firm's credit statues in a constrained business environment  
by **Payam Daghani**





<p><b>Paper 2:</b> Corporate Governance Deters Earnings Management: Evidence from India by <b>Mamatanjali Parida</b> and Dushyant Mahadik</p> <p><b>Paper 3:</b> Board Integrity and Sustainability Reporting Quality: Evidence from the Malaysian Public Listed Companies by <b>Eliagwu Moses</b> and Abdulmalik Olarinoye Salau</p> <p><b>Paper 4:</b> The effect of women director and leadership on directors' remuneration by <b>Abdulmalik Olarinoye Salau</b>, Mazrah Malek and Ayoib Che-Ahmad</p>
<p><b>PS 4 Link:</b> <a href="https://essex-university.zoom.us/j/95719313851?pwd=Vzd3a2FDWXBvSG83V25xa1dYOGp5QT09">https://essex-university.zoom.us/j/95719313851?pwd=Vzd3a2FDWXBvSG83V25xa1dYOGp5QT09</a> <b>ID:</b> 957 1931 3851</p> <p>Chair: Osamuyimen Egbon</p> <p><b>Paper 1:</b> Differences in Disclosure Practices of Micro-Small, and Medium-Baitul Maal Wat Tamwil Institutions (BMTIs) in Indonesia by <b>Rahmawati</b>, Hafiz Majdi Ab.Rashid, Hairul Azlan Annuar and Siti Alawiyah Siraj</p> <p><b>Paper 2:</b> A qualitative analysis of small and medium size audit firm's retort to pandemic in emerging economy – contingency theory approach by <b>Mehul Chhatbar</b> and Sandar Win</p> <p><b>Paper 3:</b> CSR Reporting Practices of Islamic and Conventional Banks in Bangladesh: An ownership distribution perspective by <b>Md. Abdur Rouf</b>, Md. Alamgir Hossan and Mohammed Masum Iqbal</p> <p><b>Paper 4:</b> Stakeholder power and organisational trust repair: The case of the BBC by <b>Abdurafiu Noah</b>, Bassam Kazmouz and Charles Ambilichu</p>

12:00 – 13:00	Lunch break and networking via <i>wonder.me</i>	Link: <a href="https://www.wonder.me/r?id=993f2f69-be3a-42bb-94c2-879c3922a49a">https://www.wonder.me/r?id=993f2f69-be3a-42bb-94c2-879c3922a49a</a>
13:00 – 14:00	Plenary Session on “ <i>Public Financial Management Initiative</i> ” by Mr. Srinivas Gurazada, Head, PEFA Secretariat	Link: <a href="https://essex-university.zoom.us/j/96479677820">https://essex-university.zoom.us/j/96479677820</a>



		Meeting ID: 964 7967 7820
		Chair of the Session: Professor Arun Thankom

PARALLEL SESSIONS 14:15-16:15		
<p><b>PS 5 Link:</b> <a href="https://essex-university.zoom.us/j/95489610486?pwd=dXI3Rm1Kd2lUWVg5M1dFaDBud2IxZz09">https://essex-university.zoom.us/j/95489610486?pwd=dXI3Rm1Kd2lUWVg5M1dFaDBud2IxZz09</a>  <b>ID:</b> 954 8961 0486</p> <p>Chair: Shoaib Ahmed</p> <p><b>Paper 1:</b> Structure of Production Costs in Small Brazilian Enterprises              by <b>Luiza Teti Mayer</b> and Luiz Carlos Marques dos Anjos</p> <p><b>Paper 2:</b> Governments policy response to the COVID-19 pandemic: Accountability and politics in the African context              by <b>Jacob Agyemang</b>, John Azure and Sarah Lauwo</p> <p><b>Paper 3:</b> New Public Management in Colombia: The case of a Colombian Multi-utility Conglomerate              by <b>Claudia Barrios Álvarez</b>, Pawan Adhikari and Alina Gómez Mejía</p> <p><b>Paper 4:</b> The disruptive power of COVID-19 from SMEs perspective: evidence from the emerging European Economy              by <b>Monika Wieczorek-Kosmala</b>, Joanna Błach and Anna Doś</p>		
<p><b>PS 6 Link:</b> <a href="https://essex-university.zoom.us/j/91861907993?pwd=VkhRLzhCM3J5b0llUitBOHZLZUhOZz09">https://essex-university.zoom.us/j/91861907993?pwd=VkhRLzhCM3J5b0llUitBOHZLZUhOZz09</a>  <b>ID:</b> 918 6190 7993</p> <p>Chair: Kelum Jayasinghe</p> <p><b>Paper 1:</b> Ukraine and Kazakhstan as Two Former Soviet Republics in The Light of Hofstede's Dimensions and Gray's Model of Accounting Subculture              by <b>Malgorzata Czerny</b></p>		



**Paper 2:** International Public Sector Accounting Standards in emerging economies and low-income countries: Diffusion and dominating trends in the literature  
by **Polzer Tobias**, Pawan Adhikari, Levi Gårseth-Nesbakk and Nguyen Cong Phuong

**Paper 3:** Management Accounting and Control Systems in Mongolia: A Contingency Perspective  
by **Sendem Badam**

**Paper 4:** A study of financial resource allocation and accountability of a local government in Bangladesh: a decline of social capital  
by Salah Uddin Rajib, **Khandakar Shahadat** and Pawan Adhikari

**PS 7 Link:** <https://essex-university.zoom.us/j/92002054514?pwd=QnhmbW50NEVIOEgrdzJrTFh0b2lydz09>  
**ID:** 920 0205 4514

Chair: Fitra Cahaya

**Paper 1:** Accounting for Transgenders: Khwajasira Community in Pakistan  
by **Junaid Ashraf** and Daniela Pianezzi

**Paper 2:** Environmental Management Accounting Control as a Practice  
by **Fidelis Arastyo Andono**

**Paper 3:** Disclosures of Corporate Social Responsibility by Islamic Banks in South Africa  
by **Riyad Moosa**, Ajay Garg and Smita Kashiramka

**Paper 4:** Financial Accountability of Electronic Media Authority in Pakistan: Insights from PEMRA  
by **Mahnoor Farooq** and Nasira Jabeen

**PS 8 Link:** <https://essex-university.zoom.us/j/98308353661?pwd=WjhFejZ6TGpSWUFzemFxcUNhYlplQT09>  
**ID:** 983 0835 3661

Chair: Chaminda Wijethilake

**Paper 1:** The emergence of hybrid corporations: A case study of social business corporations from the stakeholder perspective  
by **Md Tarikul Islam** and Larelle Chapple





**Paper 2:** Exploring corporate reporting and responses about environmental crises  
by **Osamuyimen Egbon** and Mercy Denedo

**Paper 3:** Does NFR regulation increase the diversity and equal opportunity disclosures? Evidence from Poland  
by **Monika Wieczorek-Kosmala**, Karolina Syty and Marco Papa

**Paper 4:** Do Product Market Competition and Mature-Stage Firm Life Cycle Play a Role to the Corporate Social Responsibility and Market Performance Relation?  
by **Redhwan Aldhamari**, Bakr Al-Gamrh, Elaigwu Moses and Omar Al Farooque

WEDNESDAY 30 JUNE 2021

PARALLEL SESSIONS 10:00-12:00

**PS 9 Link:** <https://essex-university.zoom.us/j/93719392584?pwd=MStwbjdSVURWS3ZsT082a0xVNi8rUT09>  
**ID:** 937 1939 2584



Chair: Daniela Pianezzi

**Paper 1:** The Power Struggle of Executives and Legislative in Budget Setting: Does Context Matter?  
by **Vogy Gautama Buanaputra** and Shahzad Uddin

**Paper 2:** Performance Management System and Accountability Commitments in a Malaysian NGO  
by **Suraiya Ibrahim**, Zubir Azhar and Wan Sallha Yusoff

**Paper 3:** Integrity systems, internal control systems and leadership practices on public sector accountability in Africa  
by Bonsu Attah Brenya, Kingsley Opoku Appiah and **Prince Gyimah**

**Paper 4:** The usefulness of the indicators included in ISO 37120 for the management of cities  
by **Magdalena Kowalczyk** and Izabela Rącka

**PS 10 Link:** <https://essex-university.zoom.us/j/99442679766?pwd=aEpMZlpuQWFwaTg0eWZnOWtwQkk0Zz09>  
**ID:** 994 4267 9766

Chair: Bedanand Upadhaya

**Paper 1:** Sustainable development accountability: Morphogenetic Analysis of Malaysian river-care programme  
by **Soon Yong Ang** and Danture Wickramasinghe

**Paper 2:** Management Control Mechanisms and Workplace Bullying  
by **Shoaib Ahmed**

**Paper 3:** Constructing Management Accounting in the Former Soviet Bloc  
by **Shahzad Uddin**, Wagner Jaroslav, Peter Petera, Boris Popesko and Danture Wickramasinghe

**Paper 4:** The changing role of Internal Auditors in Ukrainian Central Government  
by **Tamara Volodina**, Giuseppe Grossi and Veronika Vakulenko

**PS 11 Link:** <https://essex-university.zoom.us/j/96630881664?pwd=TytabngydFpNaVVRdEpESjc4ZXlNZz09>  
**ID:** 966 3088 1664

Chair: Chaoyuan She

**Paper 1:** Sustainability disclosure and firms' performance in a voluntary environment  
by **Ahmad Yuosef Alodat**, Zalailah Salleh, Hafiza Aishah Hashim and Farizah Sulong



**Paper 2:** Justification and Accounting: Applying SOW for understanding the Dynamics of CSR Reporting  
by **Asma Arshad** and Zeeshan Mahmood

**Paper 3:** Does Corporate Reputational Risk affect IR adoption and the extent of integrated disclosure?  
Evidence from the IIRC Pilot Programme  
by **Silvia Gaia**, Giulia Leoni and Lorenzo Neri

**Paper 4:** Fighting climate change: Transforming firms through reporting  
by **Diogenis Baboukardos**, Abdullahi Ishola and Musa Mangena

**PS 12 Link:** <https://essex-university.zoom.us/j/91293130555?pwd=anhUKzJEQTlaeHNPMjFzVlEzck5UUT09>  
**ID:** 912 9313 0555

Chair: Maria Ishaque

**Paper 1:** The effects of regulatory filing and cash dividends on stock price volatility in Nigeria  
by **Igbekele Osinubi**

**Paper 2:** Do International Standards of Auditing and Accounting matter for FDI Flows in developed and developing countries?  
by **Lakshi Devi Doorgakunt** and Vincent Tawiah

**Paper 3:** Effects of the implementation of IFRS 16 leases in companies listed in the Colombian Stock Exchange  
by **Leidy Katherine Rojas Molina** and Yuly Andrea Franco Gómez

**Paper 4:** Accounting Classification in the IFRS Era: the case of Africa  
by **Charles Elad**, Charles Agyeaman and Neeta Shah

12:00 – 13:00	Lunch break and networking via <i>wonder.me</i>	<b>Link:</b> <a href="https://www.wonder.me/r?id=993f2f69-be3a-42bb-94c2-879c3922a49a">https://www.wonder.me/r?id=993f2f69-be3a-42bb-94c2-879c3922a49a</a>
12.00 -12.45	Virtual Lunch with Editors, Emerald and JAEE	<b>link:</b> <a href="https://essex-university.zoom.us/j/94066213848?pwd=OVV3Z0xibTQ5RXdqVUlrL1NXK09kUT09">https://essex-university.zoom.us/j/94066213848?pwd=OVV3Z0xibTQ5RXdqVUlrL1NXK09kUT09</a>



		<b>ID: 940 6621 3848</b> <b>Chair of the Session: Professor</b> <b>Shahzad Uddin</b>
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**PARALLEL SESSIONS 13:00-15:00**

**PS 13 Link:** <https://essex-university.zoom.us/j/92789991196?pwd=bHFac3RrbTjiOTMvaFlSdXRJaURTZz09>  
**ID:** 927 8999 1196

Chair: Tarikul Islam

**Paper 1:** Benford Law for Integrity Tests of High-Volume Databases: the case for internal audit in state owned companies  
 by H. Ruben Morales, **Marcela Porporato** and Nicolas Epelbaum

**Paper 2:** Are voluntary auditor changes relevant for the Brazilian market? An analysis based on stock returns and trading volume  
 by **Anderson M. Andrade**, Adolfo H. Coutinho and Moacir Sancovski

**Paper 3:** Compliance with Mercury Reporting Provisions under the Minamata Convention: A Developing Country Perspective  
 by **Md Hafij Ullah**, James Hazelton and Peter Nelson

**PS 14 Link:** <https://essex-university.zoom.us/j/98991808499?pwd=ZXBISWNUbFpFcTZUVGtuVzAvbXZSZz09>  
**ID:** 989 9180 8499

Chair: Azimjon Kuvandikov

**Paper 1:** When Matters to Performance? CEO Tenure in Brazilian Firms  
 by **Roberto Tommasetti**, Vinicius Mothé Maia, Marcelo Alvaro da Silva Macedo and Patricia Maria Bortolon



**Paper 2:** The impact of earnings quality on cash holding of listed firms in Egypt: The moderating role of corporate governance

by Aya Alaa Nada and **Ahmed Anis**

**Paper 3:** Are Brazilian Accounting Ph.D. Programs Publishing Enough?

by **Jéssica Morais Lima**, Jamille Carla Oliveira Araújo, Maurício Assuero Freitas and Emanuel Marcos Lima

**Paper 4:** Board governance in a state-owned enterprise in Barbados

by Renée Thompson, **Philmore Alleyne** and Wayne Charles-Soverall

**PS 15 Link:** [https://essex-](https://essex-university.zoom.us/j/93733662455?pwd=VDB5aFpqZFUwVTBvYWNBZ2NyRTVadz09)

[university.zoom.us/j/93733662455?pwd=VDB5aFpqZFUwVTBvYWNBZ2NyRTVadz09](https://essex-university.zoom.us/j/93733662455?pwd=VDB5aFpqZFUwVTBvYWNBZ2NyRTVadz09)

**ID:** 937 3366 2455

Chair: Rebecca Warren

**Paper 1** Exploring accountability mechanisms and visibility in the settler colonial context

by **Dalia Alazzeh**

**Paper 2:** Tax Evasion and Fraud in the 1930s: The Case of the Dominion Manufacturing Company Ltd in Colonial Cyprus

by **Christina Ionela Neokleous**, Alexander Apostolides and Evangelia Matthopoulou Are Brazilian Accounting Ph.D. Programs Publishing Enough?

**Paper 3:** Expert Knowledge and Boundary-Work: resources used to expand the Accounting Profession towards non-financial domains

by **Yaismir Adriana Rivera-Arrubla**

**Paper 4:** Corruption and Amoral Behaviour in the Primordial Public: The Case of the Ghana Youth Employment and Entrepreneurial Development Agency (GYEEDA)

by **Philippe Lassou**, Mathew Tsamenyi, Teerooven Soobaroyen, Kwasi Awuah-Werekoh and Olayinka Moses

**PS 16 Link:** [https://essex-](https://essex-university.zoom.us/j/95681515637?pwd=WnFYWE1LQy9LM3lmeDV6cFg2OTBBdz09)

[university.zoom.us/j/95681515637?pwd=WnFYWE1LQy9LM3lmeDV6cFg2OTBBdz09](https://essex-university.zoom.us/j/95681515637?pwd=WnFYWE1LQy9LM3lmeDV6cFg2OTBBdz09)

**ID:** 956 8151 5637

Chair: Kamran Malikov

**Paper 1:** Revisit of True and Fair View from a Transition Country

by **Mustafa Üç** and Jonald Hoxha





<p><b>Paper 2:</b> Corporate Environmental Disclosure under the Stakeholder Pressure: The Role of Directive 2014/95/EU by <b>Łukasz Matuszak</b> and Ewa Róžańska</p> <p><b>Paper 3:</b> The readiness of low complexity ERP for continuous monitoring in SME's internal auditing processes: An evaluation model by <b>Rosana C. M. Grillo Goncalves</b></p> <p><b>Paper 4:</b> Budgeting change, its function and the satisfaction of users: an empirical study from a transitional economy by <b>Boris Popesko</b>, Jan Dvorsky, Jaroslav Wagner, Petr Petera and Petr Novak Compliance with Mercury</p>
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15:00 – 15:30	Networking via <i>wonder.me</i>	<p>Link: <a href="https://www.wonder.me/r?id=993f2f69-be3a-42bb-94c2-879c3922a49a">https://www.wonder.me/r?id=993f2f69-be3a-42bb-94c2-879c3922a49a</a></p>
15:30 – 16:00	Conference closing remarks	<p>Link: <a href="https://essex-university.zoom.us/j/99296727557?pwd=YnF0Ykk5MFZEZTV1NStuTkZkcVcyQT09">https://essex-university.zoom.us/j/99296727557?pwd=YnF0Ykk5MFZEZTV1NStuTkZkcVcyQT09</a></p> <p>ID: 992 9672 7557</p> <p>Chair of the Session: Professor Shahzad Uddin</p>

**Notes:**

- All parallel session chairs should ensure a strict adherence to the time and allocations for presenters, questions/answers and where relevant for discussants.
- The names in bold indicate the author who is presenting the paper.

## Virtual social networking events

**Monday 28<sup>th</sup> June 09:00 – 10:00:**

<https://www.wonder.me/r?id=993f2f69-be3a-42bb-94c2-879c3922a49a>

**Monday 28<sup>th</sup> June 11:30 – 12:00:**

<https://www.wonder.me/r?id=993f2f69-be3a-42bb-94c2-879c3922a49a>



**Monday 28<sup>th</sup> June 15:00 – 16:00:**

<https://www.wonder.me/r?id=993f2f69-be3a-42bb-94c2-879c3922a49a>

**Tuesday 29<sup>th</sup> June 12:00 – 13:00:**

<https://www.wonder.me/r?id=993f2f69-be3a-42bb-94c2-879c3922a49a>

**Wednesday 30<sup>th</sup> June 12:00 – 13:00:**

<https://www.wonder.me/r?id=993f2f69-be3a-42bb-94c2-879c3922a49a>

**Wednesday 30<sup>th</sup> June 15:00 – 15:30:**

<https://www.wonder.me/r?id=993f2f69-be3a-42bb-94c2-879c3922a49a>



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# Accounting & Accountability in Emerging Economies Conference

June 28-30, 2021

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# Accounting & Accountability in Emerging Economies Conference

June 28-30, 2021

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# Accounting & Accountability in Emerging Economies Conference

June 28-30, 2021

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June 28-30, 2021

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# CERTIFICATE OF PARTICIPATION AND PRESENTATION

This certificate is awarded to:

**Fidelis Arastyo Andono**

Universitas Surabaya

to certify the participation to the

Accounting and Accountability in Emerging Economies Conference  
from the 28th to the 30th of June, 2021

With a paper titled:  
Environmental Management Accounting Control as a Practice

Professor Shahzad Uddin  
Conference Chair

