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## **READRESSING ACCOUNTABILITY FOR OCCUPATIONAL HEALTH AND SAFETY IN A PANDEMIC ERA**

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## **READRESSING ACCOUNTABILITY FOR OCCUPATIONAL HEALTH AND SAFETY IN A PANDEMIC ERA**

### **ABSTRACT**

#### **Purpose**

In the Covid-19 pandemic era, corporate responsibility and accountability for maintaining employee health and safety, particularly from this pernicious virus, has become a matter of major social and economic importance. From an accountability through action perspective, this study sets out to evaluate the potential occupational health and safety accountability consequences of the Covid-19 pandemic.

#### **Design/methodology/approach**

This paper is based upon purposive sampling of several sets of publicly available data including published research literature addressing corporate social responsibility and accountability, and the literature more specifically addressing OHS and its reporting. Also included are recent web-based reports and articles concerning Covid-19 related OHS government and industry sponsored guidelines for employers and their workplaces across the UK and Australia.

#### **Findings**

The findings of this research highlight that firstly, the extant literature on OHS has been predominantly functionalist in its approach and that accountability through action provides an opportunity to make employers more visibly accountable for their response to Covid-19. Secondly, the paper highlights that despite recent progress on OHS issues significant concerns remained in the pre-Covid-19 era and that emerging regulations and legal obligations on employees have the potential to make OHS issues a prominent part of CSR research.

#### **Originality**

Disease and mental health statistics reveal the potential significance of their expansion in the Covid-19 environment, and regulatory and legal liability concerns emerge as potential drivers of renewed corporate as well as researcher attention to OHS issues. Implications for the emergence of a broader range of accountability forms and visibilities are also canvassed.

# READRESSING ACCOUNTABILITY FOR OCCUPATIONAL HEALTH AND SAFETY IN A PANDEMIC ERA

## 1. Introduction

The global coronavirus (Covid-19) pandemic has caused many millions of confirmed cases and millions of deaths (WHO, 2020). Classed as the greatest crisis since the Spanish Influenza of early last century, suitable vaccines have eventually emerged, nevertheless Covid-19 is likely to have effects that extend beyond 2020/21 (Pitovsky, 2020). In many countries such as Australia and the UK, despite 'physical distancing' and personal hygiene routines being strongly promoted to the public, early government relaxation of restrictions allowed second waves of the virus, the reversal of relaxation policies and re-imposition of restrictions (Australian Government Department of Health, 2020; Gov.UK, 2020; Singhal, 2020; Syal, 2020). In this new and threatening environment, many organisations face challenges to their physical structures and traditional locations, their customary operating processes, and the protection of their workforce. Many are facing major disruptions and changes to their protocols, whereby entirely changed workplace procedures, employee density, staff and customer protection systems will be the long-term future shape of organisational activity (Lichfield, 2020).

In this environment, occupational health and safety (OHS) is becoming an even more critical issue for employers than previously. As a component of corporate social responsibility (CSR), OHS has a lengthy pedigree stretching back to the 1970s when some professional accounting and academic bodies began to pay attention to social accounting issues and the early accounting research pioneers began to investigate and champion social and environmental responsibility and accountability (e.g. Accounting Standards Steering Committee, 1975; American Accounting Association, 1973; American Accounting Association, 1975; Epstein *et al.*, 1976; Ernst & Ernst, 1978; Grojer and Stark, 1977; Parker, 1976; Ramanathan, 1976; Schreuder, 1979). From its early beginnings in Europe, North America, the UK, and Australia, this movement gradually gathered momentum and expanded its focal concerns (Gray *et al.*, 1995; Mathews, 1997; Owen, 2008).

In both its historical and now contemporary Covid-19 context, this paper revisits the CSR and OHS issues that occupied attention of researchers into accountability for social impacts. This project has been partly motivated by long-time leader of the social and environmental accounting research community, the late Professor Rob Gray's questioning of why our contemporary accounting research community has focussed on environment as its "latest fad", as he queried "Whatever happened to employees? Are they unimportant these days? I should have thought not." (Gray, 2002, p. 703). The profile of the social and environmental accounting research literature since his question, suggests that it remains relevant today<sup>1</sup>. While the social and environmental accounting research literature has included 'the social' within its general referencing in recent decades, the focus has arguably been on a range of subjects including motivations for overall organisational disclosure, theoretical framing of research and interpretation, critiquing the business case for organisational action and reporting, mapping disclosure practices, field researching management control and reporting processes, emancipatory potential of practice and reporting developments, national and industrial reporting practice, investment and audit dimensions, regulatory contexts and social and environmental education trajectories (Gray *et al.*, 1995; Gray, 2002; ; Owen, 2008; Parker, 2005 Parker, 2011). Attention to organisational responsibility, actions, management control and reporting in relation to the specific CSR issue of employee OHS, appears to have diminished in recent decades.

Accordingly, this study aims to address the following central question. What are the OHS accountability implications of the Covid-19 pandemic? In addressing this question, the study will pursue the following two objectives. First it will seek to examine the extant literature on OHS initiatives

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<sup>1</sup> It is important to note here that we do not argue that environmental issues are unimportant, nor that Rob Gray was of that opinion. Issues of climate change and its associated effects are of utmost importance and have rightly been the subject to much research. We simply argue that as a consequence, the focus on employees has somewhat diminished.

and reporting. This allows us to see the trajectory of the extant literature and provides the context from which we proceed to examine the significance and import of recent pre-Covid-19 OHS and disease statistics across Australia and the UK. Secondly, it will set out to identify early implications of emerging Covid-19 regulations, guidelines and legal liabilities for corporate accountability in relation to OHS. In doing so, we also provide avenues for future research into this important area. The importance of OHS in the pandemic and post-pandemic world is something that cannot be taken lightly as there is a lot at stake for employees, especially those are engaged in providing essential services but also happen to be relatively low paid workers with little bargaining power.

The study draws on the accounting, management and OHS research literatures that address CSR and OHS issues in the 1970s - 1980s, and in the recent decade, and proceeds to demonstrate how the accountability through action theoretical perspective could usefully inform and guide future research. In doing so this paper investigates one possible theoretical lens that could guide future research into corporate accountability in the post pandemic world. It also selectively examines recent web-based reports and articles covering Covid-19 related OHS government and industry guidelines for UK and Australian employers and material addressing employers' Covid-19 -related OHS liabilities. In addition, it undertakes a descriptive analysis of recent published national statistics on employee health and safety outcomes from Australia and the UK.

The paper commences with an outline of the research design. It then moves on to offer a brief overview of the early 1970s/80s years of CSR accounting literature development, and subsequently proceeds to consider the contemporary motivations for and influences upon CSR strategies. Contemporary OHS initiatives and reporting practices are then examined. The potential for accountability through action to guide and inform future research in the pandemic era is then explicated. This is followed by a review of latest national UK and Australian OHS statistics. Finally, a brief overview of emerging UK/Australian Covid-19 regulations, guidelines and potential employer legal liabilities precedes a discussion of Covid-19 era OHS accountability implications.

## **2. Research design**

This paper is based upon purposive identification and selection of both published literature and web reports determined to be relevant to the study's central question and supporting objectives (Kim and Kuljis, 2010; White and Marsh, 2006). This purposive approach chooses sources of evidence that can be closely identified with the central research question and objectives being studied (Parker and Northcott, 2016). Our catalogue and internet searching thus focussed upon eliciting material that appeared to best illuminate the issues with which this study is concerned (Fossey et al., 2002; Silverman, 2006). This also reflects Patton's (2002) approach to purposeful selection of evidence oriented towards offering insights into key issues relating to the study aims.

Accordingly, we selected relevant material from the wealth of published research literature addressing corporate social responsibility and accountability, and the literature more specifically addressing OHS and its reporting. The historical and contemporary published research literature drawn upon has been selected from some early and then more recent literatures on CSR and its reporting, as well as specific OHS responsibility and reporting papers from the recent accounting and OHS literatures. Material was selected for two countries, the UK and Australia. These were selected as developed economies with similar legal systems as well as institutional backgrounds and orientations. They also hosted some of the early leaders in social and environmental accounting research and thereby share a contribution to the research literature dating back to the 1970s.

Our internet source materials were comprised of recent web-based reports and articles concerning Covid-19 related OHS government and industry sponsored guidelines for employers and their workplaces across the UK and Australia. It also includes a selection of web-sourced material addressing UK and Australian employer Covid-19-related OHS liabilities. These were searched through Google

web searches for most recently uploaded relevant articles. They were predominantly authored by government agencies, legal firms, media journalists, industry bodies and professional associations.

A third set of material relates to national statistics on OHS. These were sourced for the UK and Australia in terms of related national typology and incidence statistics. UK and Australian data were primarily drawn from the websites of Safe Work Australia and Health and Safety Executive (UK). For an immediate research response to the recent Covid-19 pandemic, all the above documentary sources were selected as presently accessible data supporting the study's addressing its major research objective and to offer timely reflections upon impending corporate OHS responsibilities and accountabilities.

Thematic analysis of literature and internet sourced material was undertaken, identifying and building major relevant themes that were iteratively developed. Major emergent and relevant themes were categorised and summary cumulative memorandum notes concerning their content, interpretation and linkages were incrementally constructed. By this means, the characteristics of major categories were induced (Denzin, 1978; Ahrens & Dent, 1998; Ryan & Bernard, 2000) and ultimately combined into core categories (Strauss & Corbin, 1990; Huberman & Miles, 1994; Silverman, 2000). This analysis produced the key themes addressed in this paper.

### **3. A brief history, and more recent CSR and OHS accountability motivations and influences**

While the focus of this paper is on the accountability implications for OHS in the covid pandemic era, a brief reflection on the historical context of CSR sets a useful context to this paper's focus. In the 1970's what began as social accounting and social audit took shape into what we now call CSR, even though it remained a largely fringe activity (Gray, 2004). The late 70s and into 80s disclosure of CSR had begun to take hold, particularly in relation to employees (Mathews, 1997; Owen, 2014). Gray et al, (1995) found that the focus of reporting in the 80s to mid-90s was primarily on (corporate social) responsibilities to employees. The early studies of CSR disclosure focussed on formal annual report disclosures and descriptive analysis of what was being disclosed. This attention however swayed in the mid to late 90s towards environmental issues (Mathews, 1997; Gray 2002, 2004), and a radical critique of the philosophical and political underpinnings of CSR and social accountability (Gray, 2002; Owen, 2008). For most of the 20<sup>th</sup> century however, CSR activities and regulations around this have been voluntary and have been largely defined by business interests. Accountability for corporate actions had for the most part therefore been captured by corporations. Accountability through action (the approach promulgated by this paper and examined in section 5) on the other hand can potentially work outside of the realm of government regulations and business capture of the agenda.

In setting the context for evaluating OHS accountability in the Covid-19 era, it is also instructive to briefly reflect on what prior research literature has revealed about motivations for CSR disclosure in general. Generally, studies have suggested that firms engage in CSR for improved financial outcomes (Aguilera *et al.*, 2007; Mackey et al, 2007; Margolis *et al.*, 2009; Pava and Krausz, 1996); altruistic reasons (Parker, 2014) or philanthropic reasons (Acharyya and Agarwala, 2020); reputation and competitive advantage (Zhang, Oo, and Lim, 2019; Albinger and Freeman, 2000; Falkenberg and Brunsael, 2011; Lii and Lee, 2012; McWilliams *et al.*, 2001), based on intrinsic and/or extrinsic motivations (Grimstad et al, 2020) or for legitimation purposes (Maroun, 2018). The literature examining the link between financial performance and social performance has a history of more than three decades (Margolis *et al.*, 2009). Arguments for the financial benefits of CSR engagement have ranged from "firms which have been perceived as having met social-responsibility criteria have generally been shown to have financial performance at least on a par, if not better than other firms." (Pava and Krausz, 1996, p.348) to reduced cost of capital for socially responsible firms (Dupire and M'Zali, 2016). Once more, we see a past focus on determining what is disclosed in terms of content and volume, and its relationship to corporate self-interested outcomes. Accountability through action in terms of observable CSR/OHS processes, informal as well as formal CSR/OHS disclosure, and related

policies, infrastructure, operational procedures and targeting has remained a lesser agenda item than attempts to measure and correlate what is disclosed with corporate financial outcomes.

Further, in the spirit of pursuing reporting impacts on corporate outcomes, McWilliams *et al.* (2001) identify CSR as creating a corporate reputation for reliability and honesty, spilling over into consumers' propensity to pay. So CSR can be viewed as a means towards achieving an edge over competitors through improved reputational status, and almost a strategic necessity (Albinger and Freeman, 2000; Falkenberg and Brunsael, 2011). Viewing CSR as a means of reputation risk management, Bebbington *et al.* (2008) also point out that a reputation risk management strategy can be aimed at employees as well as external stakeholders. It has also been observed that firms can no longer easily rebut increasing social pressures to adopt CSR practices (Pater and van Lierop, 2006). The rise of the World Wide Web has also contributed to this external pressure with activist and lobby groups now easily able to expose the misdeeds of companies and reach a much broader audience (Fieseler *et al.*, 2010).

The political and regulatory environment has historically had a significant influence on CSR and will likely increase in the Covid-19 era. While historically the governments in Europe and the UK appear to have been most active in legislating or regulating CSR (Aguilera *et al.*, 2007), initiatives have also been undertaken in countries such as Bangladesh (Hossain, *et al.*, 2015), Brazil (Griesse, 2007a and b) and India (Wang *et al.*, 2016). Aguilera *et al.* (2007) argue that regulation/legislation regarding CSR is more likely to be influential than voluntary initiatives such as those promulgated by the United Nations, and the Global Reporting Initiative. However, as Archel, *et al.* (2011) have shown in the Spanish context, the *process* of reaching consensus on regulation of CSR involves stakeholders with very different power bases, and activists' voices can often be drowned out, or become one with those who should be held to account. In such cases, societal expectations of CSR can become recast in a business-centric worldview, rather than in a societal-centric manner. In other instances, companies have actively sought to thwart legislation or regulation which leads to better public health outcomes. Fooks *et al.* (2013), provide the example of BAT and Philip Morris who have actively sought to prevent the introduction of laws surrounding tobacco control.

#### **4. Research into employee OHS initiatives and reporting**

Turning to OHS accountability more specifically, in recent research literature there are signs of renewed attention being paid to employees as a key stakeholder in relation to the firm's CSR initiatives (McShane and Cunningham, 2012; Du *et al.*, 2015<sup>2</sup>; Snider *et al.*, 2003). Prima facie this is seemingly consistent with early 1970s-80s concerns about OHS. However, a close inspection of such studies reveals CSR initiatives being seen as a way to boost employee morale and productivity and to gain competitive advantage in the marketplace. This is an inward-looking orientation where the ultimate beneficiary is the firm, and society may benefit as a collateral<sup>3</sup>. Nonetheless in relation to CSR initiatives and strategies, proactive CSR strategies relating to employees' OHS and welfare are evident. As already referred to in this paper, Parker (2014) conducted a historical analysis of four leading industrialists (of the 18<sup>th</sup> through 20<sup>th</sup> centuries) who engaged in multiple initiatives aimed at their employees. They built infrastructure (such as a village for workers, a hospital, etc.) for their employees, engaged in philanthropic activities, improved working conditions, and so on. Their broad range of activities and observable forms of CSR accountability were some of the earliest endeavours in the CSR field which emanated from personal values and convictions that a business had responsibilities to the wider society.

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<sup>2</sup> Du *et al.*, 2015 provide several examples of studies that take a functionalist, utilitarian approach to using CSR to increase employee engagement, commitment, etc.

<sup>3</sup> See Bautista-Bernal *et al.* (2021) for a recent meta-level literature review of the OHS and CSR literatures. It is apparent from the work of these authors, that much of the extant focus of the literature is firm/business-centric in both the CSR and OHS domains.

With respect to contemporary OHS actions, Ip's (2008) survey of Taiwanese firms found that more than 90% of companies provided some level of medical care for their employees and about 75% provided medical and personal insurance. Matten and Moon (2008) reported that several Starbucks coffee outlets had announced that they would provide employees who worked more than 20 days a month with health care benefits/plans. Dillard and Layzell (2014) examined the initiatives of the technology company Intel and found that it had undertaken initiatives including improving employee safety in the US and in other countries in which they operated. In the Brazilian context Griesse (2007a and b) found that Caterpillar had developed a facility providing employee medical and psychological services, sports clubs for the employees and their families, and transport to and from work. More recently, Parker's (2020) research into Covid-19 impacts on office design, procedures and employee OHS reveals the significant implications the Covid-19 has for changing the office workplace and its routines in order to control virus transmission by, and between employees. These include teleworking, office layout and furnishing redesign, virus control technologies, re-engineered staff movement procedures, as well as cleaning and sanitising routines. These studies illustrate that if a broader accountability lens was applied to OHS issues, a more comprehensive picture of accountability can be gleaned and then built on by further research.

With respect to developed and developing country contemporary corporate OHS disclosures, Koskela (2014) summarises prior OHS disclosure research as being limited, focussed on level more than content of reporting, with practice and emphasis on OHS within CSR reporting being highly variable. More recently, Rahman *et al.* (2018) compare reporting practices across Malaysia and the UK. With respect to the UK, they find that reports provided predominantly non-financial information across 18 OHS themes in any one annual report, the most popular being OHS policies, programs, accidents, training, plus audits, investigations and monitoring. With respect to financial disclosures, the UK firms covered accident compensation, and OHS system cost. In a developing country setting, Cahaya *et al.*'s (2017) survey of Indonesian company disclosures reveal 30% of listed companies providing OHS disclosures, with high industry profile companies such as mining and those with international operations and stakeholders, more prone to reporting. Nonetheless they find that despite known high accident rates in Indonesia, levels of corporate disclosure are low. More often disclosed are education and training programs on serious diseases. In Malaysia, Rahman *et al.* (2018) report Malaysian companies disclosing an average of 21 OHS themes in any one annual report, almost all being nonfinancial disclosures. The most popular OHS disclosure themes were similar to UK companies although they report OHS policies, accident statistics and medical assistance less than UK companies. Ruiz-Frutos *et al.* (2017) conducted a survey of Ecuadorian companies and found that while basic OHS systems were in-place in over 90% of those surveyed, when audits of OHS practices were considered, only 6.3% exceeded the minimum requirements of the Ecuadorian government.

For aviation, energy and financial sector companies, Koskela (2014) found that companies generally reported results of OHS initiatives including sickness absences, lost working days, and accident statistics. Few were found to report OHS financial indicators. Overall the companies reported both OHS processes and results. However, they did point to the recency of OHS legislation and any related reporting on employee mental health. From an international sample of countries and corporations' reports, Tsalis *et al.* (2018) found a generally poor quality and extent of OHS disclosure, with the vast majority of reports focussing on types/rates of injury, disease/fatalities and absenteeism/lost working days, along with hours of training in health and safety topics. While a proportion reported their OHS processes and commitments, they generally did not link them to effect on reported outcomes. In 2018, Evangelinos *et al.* (2018) also published a study of OHS disclosures across the oil and gas, construction, airline and chemical industries. They found a corporate predisposition to report their management of OHS but limited quantitative data beyond injury and absenteeism statistics. As Tsalis *et al.* (2018) found, Evangelinos *et al.* (2019) also discovered very limited disclosure of any OHS target setting and related outcomes. Consistent with these concerns, Pronk *et al.* (2018) argue that there is a case for better integrated reporting of health and well-being metrics that relate corporate programs designed to improve them to evidence of such programs' impact.



Montero et al (2009) examined CSR instruments/tools mainly in Europe and found that OHS was mentioned in most cases, however, there was little to suggest that OHS was considered to be anything that went above and beyond the standards required by legislation. There was evidence of the need to have OHS management systems, but these were mainly in the context of the limited scope of OHS as described above. Larietta-Rubin De Celis et al (2017) examined how gender issues, particularly those relating to women have been dealt with the OHS/CSR literature. They found that (in their survey of 117 companies in Spain) while there were some positives with most companies implementing policies on sexual harassment and violence against women, most other OHS impacts specific to women were not adequately implemented. These authors did conclude that actions in most companies were legally compliant but did not go further than this. Their findings are a recurrent theme in the literature examined in this section.

The research pertaining to corporate engagement with employees and their OHS is revealing. First, employees are an important if not primary audience for CSR initiatives. This may be more due to a utilitarian/functionalist view of employees and their contribution to organisational financial success. Second, the attention paid by companies to employee OHS is highly variable, but evidence of at least some proportion paying attention to such issues, is apparent. Similarly, the extent and quality of OHS corporate reporting is found to be highly variable and even where management processes and accident/disease statistics are disclosed, lesser disclosure is accorded to general well-being and mental health, related financial data, and linkages between OHS programs and outcomes. This brief review of the literature also shows that even in the pre-Covid-19 era, OHS issues were significant and important for organisations, researchers and society more broadly. Given the trajectory of the extant literature on CSR and OHS as outlined in this section, we turn our attention to the accountability through action theoretical perspective which provides a useful frame for future research in this area, particularly in the Covid-19 era.

## **5. Accountability through action**

This study frames its analysis of Covid-19's implications for CSR and accountability with particular reference to OHS through the concept of social accountability through action. That theoretical perspective was initially introduced into the accounting literature by Oakes and Young (2008). In their research into the historical actions of a North American not-for-profit organisation, they revealed one form of accountability as being discharged through personal interaction. Compared to today's emphasis upon formal hierarchical and regulatory reporting forms of accountability, this was a much more physical, personal and observational approach. Parker (2014) extended this notion through his exploration of some leading early British industrialists' CSR strategies and their approach to discharging their related social accountability. That discharge, he found, took a broader range of forms than formal corporate reports. It extended to factory visitor programs; publicly visible actions; books, pamphlets and public presentations; and evident social engagement. In addition to focussing on the discharge of social accountability *for* corporate actions, accountability through action addresses the performance of accountability to corporate stakeholders and society *through* detectable and discernible corporate actions.

This concept of accountability through action extends the scope and transparency of expediting corporate social accountability beyond formal corporate reports to include other visible forms of disclosure, including observation and alternative media that focus on corporate social responsibility actions and impacts (Parker, 2014). Oakes and Young (2008) have contended that such accountability orientation recognises the informational needs of affected groups and individuals within and outside the organisation (Benhabib, 1987). Such an approach may improve the transparency of actions taken by organisations that might or might not reveal the social responsibility of their actions. As Gray (2002) advocated, it extends the social accountability gaze to include both formal and informal CSR strategies and actions. In the context of the current Covid-19 era, accountability to internal and external

stakeholders has clearly become more urgent and important. Businesses now have to ensure the safety of their employees (e.g. by providing personal protective equipment, sanitising etc.), but also convince their customers that their stores, venue, etc are safe to visit.

So, accountability through action includes a consideration of how social responsibility accounts are or can be rendered (Sinclair, 1995). According to Messner (2009) this then expands the scope of consideration beyond a determination of *what* is encompassed in the range of accountability disclosures to also address *how* that accountability has or has not been delivered. The latter extends the accountability scope to include a wide range of operating routines (Giddens, 1979; Roberts and Scapens, 1985) which may include corporate policies, infrastructure, strategies, and processes (Ebrahim, 2005; Fry, 1995). Addressing social accountability through this perspective means that observers can examine for example, corporate discharge of responsibility for OHS through visible corporate actions ranging from related policies, organisational structures, capital expenditures, operational procedures, training programs, employee OHS statistics and more (Parker, 2014). Again, the Covid-19 restrictions around the world and the notion of “covid safe” society has perhaps made this accountability, particularly for OHS and customer safety, more visible and tangible than the pre-Covid-19 notions of OHS.

As Parker (2020) has argued, there is a resonance with Goffman’s (1959) concept of front stage and backstage performance here. Extending the gaze of social accountability to include not only what is disclosed but how it is disclosed, and thereby to a greater range of observable corporate actions, provides greater formal and informal informational access to employees and outsiders. While front stage and backstage OHS performances may be presented by corporations as a response to pressure from salient stakeholders, the forms and extents to which they are prepared to deliver, may still reflect contemporary social and industry norms and expectations (Messner, 2009).

As mentioned in section 3, the internet has become a powerful medium through which activists and lobby groups can easily expose the misdeeds of companies. In the context of accountability through action, the internet has not only expanded the potential scope and forms of corporate disclosure, but has reinforced the potential power of external stakeholders, employees, regulators and other groups to observe corporate actions and accountabilities and to press for their expansion. Hence, accountability through observable action becomes not only more possible, but likely more demanded, particularly in the current Covid-19 era.

It should be recognised that the pandemic may deliver either, or both enhanced or conversely, limited OHS transparency. In the Covid-19 era, with arguably changing societal experiences and expectations, pressure for enhanced transparency may be considerably heightened. As discussed earlier in this section, Covid-19 has meant that health and safety has arguably become public priority number one. However, even under these circumstances, the possibility that employees’ safety may be compromised for economic gain is real. This could be the case where organisations continue to operate in a Covid-19-presence environment and thereby put their employees at risk of contracting the virus, in the name of continuing to provide goods and services to their customers. The theoretical lens of accountability through action has arguably become even more relevant to any examination of corporate accountability now, than it already was in the pre-Covid-19 era.

## **6. Health and safety trends into the Covid-19 era**

Particularly in the light of the past trends in both corporate and researcher attention to OHS action and accountability, the question arises as to its contemporary significance. This is also a matter of considerable relevance in this new Covid-19 era with its impact on workplaces and employees. In this section, we provide an accountability through action perspective that renders national outcomes visible in the form of national OHS statistics. Thus we present pre-Covid-19 statistics relating to employee health and safety for Australia and the UK, with a view to highlighting their potential

increase in frequency and impact in the Covid-19 era. Employee OHS has long been legislated in Australia and the UK. It is generally recognised that workers have a right to be safe in the workplace and that employers are obligated and legally required to provide such an environment. Again, such legislation reflects the outworking of accountability through action, revealing OHS related actions required by governments. Traditionally, the focus of attention to OHS statistics reflecting accountability through action outcomes has centred on fatalities and injuries in the workplace. For example, in Australia in 2018, 144 people died at work (1.1 per 100,000 workers) (Safe Work Australia, 2019), and 111 died (0.34 per 100,000 workers) in the UK in 2019/20 (Health and Safety Executive, 2020a; Roff and Desbordes, 2020). Over time the rate and number of fatalities has been falling in both Australia and the UK. The trend data for serious injuries also exhibits a similar positive downward trajectory in both Australia with a 2007/08 – 2016/17 reduction of 29% and the UK showing a declining rate of self-reported non-fatal injury from 3980 per 100,000 workers in 2000/01 to 1830 per 100,000 workers in 2018/19 (Safe Work Australia, 2019; Health and Safety Executive, 2020b). Nevertheless, despite the apparent improvements rendered by OHS accountability through action strategies at the national level, fatalities and injuries at work are still a major concern.

Now that corporates are operating in the Covid-19 era, however, it is relevant to consider the pre-Covid-19 era incidence of two other dimensions of OHS accountability through action statistical outcomes: disease and mental health, particularly as these issues stand to become even more prevalent in the Covid-19 era. Of 107,335 serious work-related injury and disease claims in Australia for 2017-18, with respect to disease, for 2017 over 12,000 serious disease claims were made by employees, representing 1 claim per 1,000 employees. Over 1000 claims were related to chemical and biological factors. Total disease claims fell by 9% between 2000-01 to 2017-18. However, the median cost of compensation for serious claims paid out to workers totalled \$AUD11,800 for animal, human and biological causes and \$AUD10,500 for materials and substance causes, an increase from the year 2000-01 of 88% and 76% respectively (Safe Work Australia, 2018). For the UK in 2017-18, 1.4 million workers suffered both new and longstanding work-related ill health resulting in 26.8 million working days lost in 2017-18. In addition, estimates put 13,000 deaths per year related to previous workplace exposure primarily to chemicals and dust. (Health and Safety Executive, 2018). The UK Health and Safety Executive (2018) observes that the rate of self-reported worker ill health declined in the years to 2011/12 but then stabilised since then.

Mental health is another aspect of OHS that has merited increasing attention in recent years. From an accountability through action perspective of identifying outcomes, Safe Work Australia's (2020a) report on mental health reveals that during the 2010/11 – 2014/15 period, one in every 1,470 employees annually claimed for a mental health condition (7,685 claims in 2017/18), with the number of claims rising 15% between 2000/01 and 2017/18 (Safe Work Australia, 2018). In the UK in 2017/18, the Health and Safety Executive (2018) reported 595,000 workers suffering work related stress, depression or anxiety involving 15.4 million working days lost. This trend is stated to be increasing in recent years. In the context of the Covid-19 era mental health issues are likely to increase significantly. Indeed, the organisation Lifeline (based in Australia) recently reported that stricter restrictions in the state of Victoria (Australia) saw a colossal increase in calls for mental health counselling assistance (Kinsella, 2020). Statistical indicators of such trends deliver a form of accountability that in accountability through action terms, reveals the results of corporate activity and inactivity that is observable and discernible.

As already alluded to, such OHS issues involve considerable costs. In Australia, median compensation paid for serious OHS claims in 2016/17 was \$AUD12,100 being an 81% increase on the figure for 2000/01. The median payout (\$AUD30,000) for mental health claims rose 66% between 2000/01 and 2013/14. Safe Work Australia (2018) reports that mental health claims generally involve above average time off work (15.3 weeks compared to 5.5 weeks for other claim types) and above average claim costs. In the UK, the Health and Safety Executive (2018) reports that the annual costs of work-related ill health total £9.7 billion per annum, having exhibited a downward trend between 2004/05

– 2009/10 and stabilised since then. Notably, it also reports that work-related ill health rates in the UK have been lower than most European Union countries. Of the UK working days lost due to illness, in 2017/18, 57% were due to stress, depression or anxiety. In accountability through action terms, we can see both operational and financial statistics indicating the severity and trends in such OHS issues, both from individual and organisational perspectives.

Disease and mental health conditions therefore emerge as significant issues for the management of OHS over the past decade. That these are significant for both countries in terms of incidence and related costs, and the emerging upward trend in mental health issues, suggest that these areas which were already significant pre-Covid-19, are ripe for further significant impact by Covid-19. Incidence and costs may be subject to considerable upward pressure as organisations and their workforces try to adapt to and cope with the new working environments that are already emerging. Arguably these national statistics strongly suggest social responsibility issues that merit renewed CSR researcher attention. While the above statistics only focus on two particular corporate social impact areas and are drawn only from the UK and Australia, those contexts do reinforce the argument for renewed attention to such issues. From an accountability through action perspective, such indicators reveal much more about actions and outcomes than corporate forms of disclosure and greenwashing can edit and control. The key point here is that OHS issues were already significant organisational and national issues pre-Covid-19 and will most likely be exacerbated with the deep and widespread impact of Covid-19. In other words, this suite of statistics present a potential trigger for renewed attention to corporate OHS accountability through action, particularly as the Covid-19 working environment has begun to induce multiple changes in community physical and mental health, employee working locations, employee working conditions, OHS workplace structures and routines. Corporate actions are already becoming evident with respect to Covid-19 responses. Management strategies, government guidelines and regulations are directly affecting organisational and individual OHS related procedures and behaviours. Furthermore, Covid-19 impacts on employees and the community are becoming transparent not only through disclosed statistics, but through physical and electronic observation.

This brief review of pre-Covid-19 era (UK and Australian) national OHS statistics, particularly for disease and mental health, suggest that the incidence and extent of impacts and issues remain significant societal concerns. While incidence rates for illness and fatalities had declined over a decade or more, these have generally stabilised in recent years, while remaining at arguably significant levels. While corporates may see these as dysfunctional impacts on productivity and profits, they more importantly represent major ongoing impacts on human lives, families, communities and the general society. The latter concern reflects much of the CSR agenda's early focus, so that future researcher and practitioner attention to OHS could return a balance towards that socio-centric view of business impact rather than a business-centric worldview. Such an orientation suggests a more critical, questioning view of corporate CSR and OHS activities and their impacts on the lives and welfare of employees as a primary concern. This is pertinent to the new Covid-19 era in which employees risk infection with the virus and transmission to others in the course of their workplace related travel and activities, also driven by their needs to continue earning income to support themselves and their families. In addition, given the often touted 'new normal' behaviours, responsibilities, working locations, workplace settings, and routines required by Covid-19 management, growing associated pressures on mental health are becoming widely reported. Thus Covid-19 era OHS policies and programs are likely to be required to pay greater attention to managing employee mental health. Again, corporate accountability for such dynamic shifts in workplace OHS issues may be more effectively discharged and inevitably subject to employee and public scrutiny from an accountability through action perspective. That perspective would require going beyond a traditional annual formal reporting of OHS statistics, to embrace physical, media, and other observable disclosures of OHS actions regarding infrastructure changes, new procedures and routines, staff training and counselling programs, targeted OHS investments and the like, on a continuous basis through the operating year. This suggests that the accountability through action perspective offers a lens that can inform both

policy and practice approaches to Covid-19 protection implementation and related accountability discharge disclosure, as well as providing a useful informing theory through which researchers can frame their future investigations of organisational OHS actions and disclosures.

## **7. UK and Australian Covid-19 OHS guidelines and legal liability**

### *7.1 Covid-19 OHS Guidelines*

In the Covid-19 era, corporate OHS accountability is brought into sharper focus through legal guidelines and assessed liabilities now facing corporations. Legislation and regulation offer another window into accountability through action, indicating the range and types of formal strategic and outcome requirements imposed by government. In the UK, the Health and Safety Executive (2020c, p.1) has declared that employers have obligations to comply with legislation governing health and safety, to 'manage and control workplace risks, including protecting workers and others from the risk of COVID-19 infection in the workplace'. It further states that it will exercise regulatory oversight over how 'duty holders' meet such responsibilities including investigation of deaths, major injuries, and dangerous situations along with matters related to social distancing and Covid-19. Further, in its pronouncements on management of workplace risks, including in the Covid-19 environment, the Health and Safety Executive (2020d) advises employers that according to the UK Health and Safety at Work Regulations 1999, they must at a minimum identify workplace hazards, decide on the risk of serious impact, and take actions to eliminate any hazard or control the associated risk. McGuigan (2020) also points to guidelines promulgated by the UK government's Department for Business, Energy and Industrial Strategy, and warns that employers failing to comply with risk assessment obligations may render themselves liable to employees for their impacts and losses, and potentially liable for fines and imprisonment. With respect to Covid-19, the employer risk management guidelines include determining whether social distancing is possible and enforceable, means of regular workplace cleaning during and at the end of the working day, the use of personal protective equipment, how employees' and their households' health will be determined, and how workplace changes will be communicated to employees. Once more, these constitute forms of accountability through action, both in terms of what is required of organisations and in indicating actions that can be observed and monitored physically, and not only through public relations oriented reports.

In Australia, Safe Work Australia (2020b, 2020c) has promulgated detailed guidelines for OHS management of workplaces in the Covid-19 environment. This is separately detailed across more than 29 industry categories, broadly addressing physical distancing, hygiene, and cleaning. In general, guidelines for employers address when and how risk assessments should be conducted, sources of information regarding risks and control measures, and assessing what OHS protection actions are reasonably practical. Risk assessment is defined as assessing the severity of risk, the effectiveness of existing control measures, actions required to control the risk, and the urgency for action to be initiated. Furthermore, the guidelines require risk assessment to identify those employees at risk of exposure to Covid-19, the sources of, and processes causing risk of Covid-19 transmission, the control measures to be implemented, and to evaluate the effectiveness of existing control measures. It should be noted that regulations with respect to OHS compliance by employers are predominantly governed by legislation in each State and Territory of Australia, so that employers must consider both Safe Work Australia national guidelines and the legislation and regulations of each State or Territory in which they operate.

Also potentially relevant to employers have been the guidelines promulgated by the World Health Organization (2020) on 3 March 2020. These cover methods of preventing transmission of Covid-19 in the workplace, Covid-19 risk management for organising meetings, and Covid-19 issues for employees travelling to and from work. Further guidelines relate to workplace cleaning, hand sanitising, respiratory hygiene, communication to employees, employee home working and internet-based communications, physical/social distancing, and management of staff at risk. All such guidelines, while

not compulsory, lay down benchmarks against which observers can monitor corporate accountability actions and strategies.

Along with the issues of compliance or conformity with regulations and guidelines for implementing Covid-19 protection and risk management, comes the related issue of reporting on such implementation and any Covid-19 impacts. With respect to OHS performance overall, in Australia the National Occupational Health and Safety Commission (2004) has promulgated general guidelines for reporting on OHS in corporate annual reports. This is a relatively brief summary document outlining 21 points covering reasons for reporting and potential report content. The latter include suggestions for a statement of policy and commitment, the chief executive's statement, targets for OHS injury and disease reduction, methods of managing OHS, staff induction and training, and corporate OHS programs. Guidelines for OHS reporting in the UK have been promulgated by the Institution of Occupational Safety and Health (2015) which, while it notes that in the UK there is no legal requirement for organisations to report on OHS, recommends adoption of one of three levels of reporting ranging from minimal, to comprehensive to external reports. These levels vary in content and detail to be provided. In the UK, McGuigan (2020) cites the government's expectation that companies employing more than 50 employees should publish their OHS risk assessments on their websites. While acknowledging that compliance is not statutorily required, she argues that non-compliance could trigger complaints to the UK Health and Safety Executive which might then investigate and identify some aspects of non-compliance that could be subject to criminal penalties. Here again, we see an accountability through action emphasis upon outcomes! Corporate claims to capital expenditures and costs incurred for improving OHS are not the central focus. Such inputs may or may not produce effective OHS outcomes. It is on the latter that an accountability through action perspective focusses. Nonetheless, it appears that organisational reporting on OHS implementation and impact is a largely voluntary option with minimum legislative intrusion into employer options. With respect to Covid-19 then, while what employers actually do may be subject to varying levels of government legislation and regulation, corporate disclosure of Covid-19 protection actions and impacts appears to almost entirely at corporate discretion. This suggests that from an accountability through action perspective, the public visibility of corporate actions (e.g. to employees, customers, suppliers and others) may be the primary means of detecting corporate Covid-19 management actions and impacts. This may involve a certain amount of scrutiny by internal as well as external stakeholders of the firm.

## *7.2 Legal liability*

Beyond the implementation and reporting for corporate Covid-19 prevention and risk management strategies and impacts, arises the issue of employer legal liability for OHS failings, particularly with respect to any alleged Covid-19 transmission in the workplace. From an accountability through action perspective, this begins to outline the potential damages to be incurred as an outcome of non-compliance by employing organisations. Legal liability pursued through the courts by complainants, will deliver highly and publicly visible indicators of corporate action and inaction. It becomes an inescapable form of public accountability for OHS. In the UK, with respect to the Covid-19 context, Watterson (2020) argues that employers have a duty to report to the Health and Safety Executive, occupational diseases according to the Prescribed Industrial Diseases scheme which then can trigger workers' compensation. Such reporting he argues, should occur when an employee has been diagnosed with Covid-19 and reasonable evidence exists that exposure could have occurred in the workplace. Failure to record and report may result in civil actions against the employer in the courts at later dates, particularly if fatalities occur (Watterson, 2020; Ives, 2020). Watterson sees this as a significant potential liability for employers post-pandemic, as already media reports have begun to reveal major employer failings to protect staff from Covid-19 transmission. Bleasdale (2020) presents a legal opinion that in the Covid-19 environment, employers risk vicarious legal liability through infected employees working in contravention of government guidelines, untrained employees

undertaking unaccustomed duties due to staff shortages, employees causing loss or damage due to overwork, and employees suffering loss or damage due to working at home distractions. Brown and Brock (2020) warn that employers and insurers may find themselves subject to major episodes of litigation for alleged employee exposure to Covid-19 in the workplace. Here again we see the potential for public visibility and observation of corporate OHS accountability discharge (or not, as the case may be). However along with Bleasdale (2020) they counsel that the cost of making such claims and the challenge of providing sufficient evidence of causation and breach of employer duty, may limit the actual extent of such claims.

In Australia too, legal opinion suggests that employers are potentially legally liable for Covid-19 transmission to employees where it can be demonstrated that hygiene and social distancing guidelines have been ignored and that the employer has been negligent with respect to guidelines compliance. Lawsuits are considered to be more likely to be successful where the employee can prove negligence and long-term health impairment. Given the high level of media coverage, employers are considered unlikely to be able to claim ignorance of such requirements and may also be liable for penalties for breaching the OHS Act (Diemar, 2020; Mills, 2020). Media coverage of litigation offers a further route for the discharge of accountability through action. It can draw on court proceedings and interviews obtained with parties involved, focussed on actions and outcomes, and largely derived independently from corporate public relations control. Depending on differing legislation in each Australian State, employees who can adequately demonstrate their having contracted Covid-19 in the workplace may also be able to claim workers compensation (Diemar, 2020). Further Australian legal opinions have raised the possibility of albeit ambiguous potential employer liability for employees contracting the virus on public transport on the way to and from work, and/or for passing it to other employees of the same organisation (Diemar, 2020). Furthermore, employers may in some circumstances become liable for injuries suffered by employees working at home for the organisation (Hendry, 2020). Thus, as Thomson (2020) and Zyngier *et al.* (2020) argue, the employer must identify any risks of employees contracting Covid-19 and do what is “reasonably practicable” to minimise or eliminate those risks. This also requires employers to carefully evaluate the OHS implications of employees physically attending the workplace.

From an accountability through action perspective, corporate management of its legal liabilities for Covid-19 control and transmission requires attention to the full range of actions and accountabilities. Insufficient legal protection may be afforded by simply focussing on minimal annual reporting disclosure of OHS statistics. Discharging accountability that protects the corporation from legal suits for Covid-19 transmission is likely to require evidence of policies, structures, procedures and observable actions with respect to virus transmission control and limitation. Evidence of such due diligence may draw upon both formal and informal actions. Accountability discharge and disclosure for maintaining adequate legal liability protection appears likely to expand to include such visible actions such as dissemination of OHS policies and guidelines, staff induction procedures, staff training programs, workplace building structures for transmission prevention, mental health counselling practices, working from home arrangements and the like. The implications for the CSR research community are that the traditional focus on reporting may be insufficient and may not allow for the corporation/organisations to be held accountable for their Covid-19 era actions towards employees and customers.

## **8. Discussion and implications**

With respect to this study’s first objective, it has revealed a variety of pre-Covid-19 era influences on OHS corporate accountability. The early professional/academic association and researcher attention to this issue can be found in the 1970s and 1980s where OHS was included in discussions of CSR. In that foundational period, the emphasis lay squarely on its format and frequency of appearance in formal corporate annual reports. OHS was but one of a number of CSR reporting issues relating to

employees. In subsequent decades it took somewhat of a back seat to the emergent and growing focus on corporate environmental accountability. In more recent times, some research has addressed both historical and contemporary organisational programs for employee health, safety and welfare, finding both business case and more extended social motivations. While some researchers recognise employee OHS as an important CSR issue, their emphasis appears often to remain at a business case level of addressing OHS needs from the perspective of enhancing firm productivity and profitability. Such focus has also extended to one of improving corporate reputation through impression management. This arguably reflects a more instrumental approach than some of the early founding studies and experiments in this area. The more recent orientation appears to incorporate CSR within the dominant financial focus, a form of corporate capture of CSR for serving corporate self-interest agendas of employee productivity and market image. Finally, national and global guidelines and regulations offer potential but highly variable degrees of influence over the nature and extent of OHS actions, and the content and degree of any corporate reporting.

Thus contemporary action and disclosure with respect to OHS appears in not a dissimilar stage of development from previous decades, subject to a complex variety of influencing factors conditioning corporate motivations for types and extent of actions, and then types and extent of disclosure that may or may not fairly reflect the actions undertaken. Even then, what is actioned and/or reported may reflect corporate self-interest and not necessarily the protection and enhancement of employee health and welfare. The implications for Covid-19 era OHS accountability, suggest that corporations may countenance OHS programs, investments, innovations and disclosure as dictated by what they see to be in their financial interests. This may thereby condition the design, extent and type of actions initiated and may limit the degree to which they are prepared to protect employees from virus transmission and its impacts. Nonetheless, the (in)visibility of corporate OHS actions to date may in the Covid-19 era become more visible to employees, media and other stakeholders than corporations can control or limit. So that accountability through action may reveal more information regarding OHS delivery than formal corporate reports may include.

Furthermore, our analysis of OHS related statistics pre-Covid-19 from the UK and Australia suggest that while significant improvement in safety have occurred in recent times, much remains to be done. Covid-19 has particularly brought to the fore the importance of mental health issues for employees and the needs to greater workplace flexibility around how the post-Covid-19 workplace engages with employees. OHS issues will perhaps be more visible in light of a pandemic where even the general public has become aware of, and to some extent wary of organisations that do not take steps to protect their staff and customers. Additionally, the global community's concern with such a virulent and infectious pandemic has brought a societal spotlight to bear on both community health and welfare and by association, workplace OHS conditions and virus transmission risks and impacts.

The study's second objective involved identifying implications of emerging Covid-19 regulations, guidelines and legal liabilities. While government guidelines have been promulgated, they largely rely on voluntary community and organisational compliance, with the force of legal regulation tending to be reserved for so-termed stage 3 and 4 lockdown situations when recurrent waves of infection move across the community. Nonetheless, they form a clear basis for conditioning employee and community expectations of employers' actions to protect them, and in so doing, form the basis for assessing employer due diligence in terms of complying with reasonable government and community expectations for discharging their Covid-19 related actions and accountability. Thus employers stand at some risk of civil legal suits for clear failures to protect their employees and to adequately manage their health and welfare. While employees may face challenges in adequately demonstrating workplace causation for Covid-19 impacts, nonetheless employers render themselves liable to successful litigation if they cannot demonstrate reasonably adequate corporate policies, programs and actions that have been in place to protect employees from both physical and mental health impacts of this pandemic in the course of their employment. This potential legal liability constitutes an instrumental motivation for corporations to deliver greater and more effective OHS accountability



to employees and the community at large. Again, accountability through action offers a broader palate from which organisations can draw in terms of demonstrating their due diligence with respect to ameliorating Covid-19 risks their employees face as well as providing visible evidence for assessing the extent of their legal liability.

Finally, Covid-19 and its pandemic phase potentially provide an avenue through which accounting educators can encourage their students to engage with, and examine many of the relevant, broader CSR issues as well as the specific OHS issue raised in this paper. While the focus of this paper has been on corporate-level accountability for Covid-19 OHS impacts, accounting education and educators can also potentially play a part in bringing this issue to prominence. Much like academic research and efforts by educators have elevated the importance of CSR, sustainability accounting and reporting (see for example Hazelton and Haigh, 2010; Andrew, 2013; Coulson and Thomson, 2006), the same may be done in relation to accountability for Covid-19 related OHS. The issues raised in this paper around employers' obligations towards employee safety and the broader implications of responsibility to their customers and society are easily illustrated by the impact and aftereffects of this pandemic. Accounting educators may want to incorporate Covid-19 related accountability issues in their curriculum since they are in essence educating the next generation of managers and organisational decision-makers.

## **9. Conclusions**

The OHS accountability implications of the Covid-19 pandemic promise to require and deliver a reinvigoration of a stakeholder and community focus on corporate discharge of OHS responsibilities to their employees and in the light of Covid-19's pervasiveness, by implication, to the community. While employers may persist in an instrumental financially self-interested approach as to how and what extent they address their OHS responsibilities, a return to some greater orientation to a societal duty to promote health and welfare may be promoted by community and government expectations, and by related guidelines and legal liabilities. The discharge of CSR and OHS accountability may take a broader range of forms than simply formal annual reports. How and what actions employers take in this area will at least to some degree be visible and observable through actions involving locational changes, infrastructure redesign, employee working routines and the like. Visibility will also be enhanced by stakeholder observations and communications through electronic and social media. The contextual pressure for OHS accountability discharge may also be heightened by ongoing national OHS statistics and trends, particularly in disease and mental health. These may reflect growing impacts in the short to longer term, of Covid-19. Thus the accountability implications of Covid-19 for organisational discharge and disclosure of their OHS responsibilities are clear. Organisations' accountability for their OHS policies and actions are owed not only to employees and customers but to the community at large. The pervasiveness of Covid-19 will heighten not only community expectations in this regard, but will arguably render corporate OHS action, inaction and impact more clearly visible.

As the Covid-19 era potentially draws OHS to the CSR centre stage of corporate responsibility and community concern, accountability through action offers a theoretical perspective that can contribute a multidimensional strategic orientation to the both the practical discharge of social accountability and researcher's related investigations. It facilitates dual attention to both reporting and assessing the targeting and degree of achievement of OHS outcomes and focussing corporates and their stakeholders on the nature and range of strategic actions and processes actually being implemented to address OHS concerns. In facilitating these, accountability through action also anticipates and encompasses both formal and informal strategies and actions implemented by people throughout the organisational hierarchy from senior management to front line employees. Furthermore, this perspective opens up the avenues for disclosure to include a wide variety of media, physical and

electronic, and initiated not only by employers but by other stakeholders observing and communicating their own accountability discourses related to OHS. Having said this, accountability through action does have several limitations in practice. It is apparent that access to information and activities about a company are necessary for the relevant stakeholders to hold a company to account. Such information or access and visibility may not be readily available and may therefore hinder the ability of stakeholders to demand accountability. The very public and pervasive nature of the social changes that have now become the norm as a result of the Covid-19 pandemic however, mean that the public is now more aware of health and safety (albeit from a fairly narrow Covid-19 focused lens). This provides perhaps an opportunity to re-capture the CSR and OHS agendas from the control of the corporation and have a more informed, public debate about these issues with the framework of the changes that have been necessitated by Covid-19. In sum, there is the potential for this pandemic to kick-start corporate accountability from an accountability through action perspective.

The issue of accountability for OHS in the Covid-19 era is clearly a significant issue for society and the individual. The pressures on communities, health, economies and industries are likely to persist for a considerable period. Even post-Covid-19, social structures and expectations, economic impacts, industry profiles and activities, and organisational systems and processes have both the necessity and opportunities of making long term changes. Alongside countries' and communities' growing concerns about the global environment, under the shadow of Covid-19, CSR for health and community impacts appears set for renewed attention and priority. In particular, further research and organisational actions are necessary to ensure that employees, especially those engaged in providing essential services; low paid workers and those in non-unionised environments are adequately protected in the pandemic and post-pandemic world. This suggests a major impetus for researchers' and policymakers' attention to CSR generally, and OHS in particular. The range of related issues deserving attention is considerable. It extends across national cultural differences affecting action and disclosure approaches, industry contexts calling for particular strategic priorities, designing operational and financial assessments and reporting, observing multiple forms of disclosure and sourcing, and developing supportive innovations in regulation, policy and practice. The organisational responses and accountabilities required by the Covid-19 pandemic signal an OHS agenda for observers and researchers that extends beyond examining formal corporate disclosures: scrutinising observable actions!

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