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Pursuing Big Issues in Covid-World Accounting Research

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ABSTRACT

Reflecting on the third year of the global Covid-19 pandemic, this paper addresses critical issues in the accounting research agenda. Departing from the current vogue for structured and systematic literature reviews, it specifically targets a number of major accountability issues whose importance will be reinforced by the institutional, economic, political and social environment. Informed by a renewed call to address the accounting research-practice gap, the paper examines the increasing importance of public sector services and accountability, social and environmental accountability, digital transformation in accounting and reporting, and the accountability implications of transitioning to the hybrid office. Accordingly, this paper presents the case for accounting researchers turning their attention to the big issues that concern governments, communities and institutions rather than retreating into preoccupations with self-referential technical, conceptual and archival studies often characteristic of today's accounting research literature.

Keywords: Research-practice gap; Covid-19; public sector; social responsibility; environmental accountability; digital transformation; hybrid office.

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1. Introduction

Across so many areas of the accounting research literature, journals are today publishing more and more structured/systematic literature reviews. Their methodologies employed exhibit growing sophistication and complexity including quantitative content analysis, citation mapping, burst detection algorithms, bibliometric analysis, research cluster identification, and highest cited paper listings. These are applied to individual journal contents or selected lists of journals, the latter's selection often heavily influenced by national ranking systems. While these can yield some comprehensive impressions of the vast array of topics to which accounting researchers have been devoting attention, despite analytical attempts to find dominant and emerging topics, the academic reader is oftentimes still left overwhelmed by the array of already familiar issues to which researchers repeatedly turn.

What do such meta-analyses tell us that is new, significant and connects to the issues with which the world outside academe grapples? Despite their apparent quantitative analytical sophistication, they invariably work to an increasingly structured cookie-cutter template that tends to produce rather unitary descriptive overviews that are very broad in scope. They risk goal displacement as their functionalist metrics appear to become as important as whatever findings they produce. Indeed, by definition, they focus on the past literature, much of which has been built by researchers refining their topic focus and selection from prior published studies. This risks the research community becoming increasingly remote from today's great challenges and concerns of local, national and global communities outside academe. Even the topics highlighted by a structured literature review may not be considered significant or urgent or of value to the communities and institutions we profess to serve and critique.

This paper argues for the retention and recognition of the accumulated knowledge and expertise of a research community that engages with the issues of the day that concern the world outside academe. Highly cited papers do not automatically signal the importance or policy/practice relevance of issues being addressed therein. Bibliometric analysis and research cluster identification do not of themselves flag the importance of the issues addressed or the innovation in solutions offered, especially as many accounting research papers resile from offering any solutions to "wicked problems" at all. Indeed, comprehensive expositions of research topic clusters and trends may deliver us very limited lessons. For example, such recent literature reviews have identified research clusters including the capital asset pricing model, accounting-based valuation, earnings management, research methodology, systematic literature reviews (as a topic in themselves!), conceptual frameworks, accounting standards, auditing, stock market volatility, enterprise risk management, accounting education, corporate governance, and more recently the Covid-19 outbreak (Belloque et al., 2021; Linnenluecke et al., 2020; Moses & Hopper, 2022). Even earlier attempts, for example in the management accounting area, produced topics such as management control, performance management systems, cost accounting, accounting information systems, knowledge management, and strategic management accounting (Harris & Durden, 2012): no surprises there! The specific lessons we may learn about significant issues affecting governments, business, institutions and communities appear potentially limited. Even identified causes of shifts in researcher topic attention suggest an internally focussed academic agenda: responses to changed journal editorial direction, unexplained changes in researcher interests, responses to journal special issue themes, occasionally some responses to exogenous shocks, and researchers' choice of issues and methods perceived to enhance their prospects of top ranking journal publication (Linnenluecke et al., 2020; Parker, 2012a).

This paper addresses purposively selected "big" (significant) issues that remain or are emerging as matters of external communities' concerns in this current and post-Covid era. It by no means claims to be exhaustive. Based on recent extant overview literature on the selected issues and the authors' own research in these areas, this paper aims to critically reflect on the nature of the issues, the related research agenda and the ongoing implications for external stakeholders. To this end, the paper first considers the research-practice gap that has been the focus of much discussion in the accounting research community. It then also reflects on the short and longer term impact of Covid-19. Based on this, we consider four major issues: the importance of public sector accountability in the Covid era, the upsurge in community calls for social and environmental accountability, the rapid advance and implications of the digital accounting and reporting phenomena, and the changing dominance of economic activity focus from the manufacturing floor to the hybrid office. We conclude with a return to our theme of the importance of accounting research-practice relevance.

2. Addressing the Research-Practice Gap

We argue that accounting researchers need to address the big issues that concern communities, governments and societies, as well as business and nonprofit organisations. What we choose to investigate and how we communicate, especially when derived from our own accumulated self-referential literature, can lead us to a position of policy and practice irrelevance. The gap between accounting research and practice has long been observed and stretches back over many decades (Mitchell, 2002). Considerable research has been expended in identifying causes of this entrenched research-practice gap. A considerable array of factors contributing to this gap include research findings' lack of practice relevance, researcher communication failures, declining interaction between practitioners and researchers, differences between researcher and professionals' time horizons, the self-referential research journal focus of university performance management systems, the diverse needs of multiple stakeholders, practitioners' preference for professional journal/report/podcast communication formats and styles, and major differences between researched topics and practitioner and community concerns (Christ & Burritt, 2017; Mitchell, 2002; Tucker et al., 2020; Tucker & Lowe, 2014; Tucker & Schaltegger, 2016).

These research-practice gap causes reflect some underlying professional, community and researcher cultures and attitudes, each group being subject to different logics, interests, priorities, communication patterns, and incentives (Christ et al., 2018). While researchers generally work in a long time horizon, practitioners and communities often adopt a short time horizon reacting to pressures of immediate or critical issues to which they seek solutions (Christ & Burritt, 2017). As Mitchell (2002) puts it, parties outside the research community are invariably concerned with questions such as: How can I solve a problem? What are we doing wrong? What are others doing? How can we sell a change? What should we be preparing to do in the future? For academics, their performance and career progress has become largely a game of self-promotion through value of research grants won and status of journals in which they publish. Dissemination of knowledge through the community at large, problem solving and improving practice and society have been relegated in academics' priorities. For outsiders, their expertise and communications appear opaque and largely irrelevant (Parker et al., 2011; Tilt, 2010; Tucker & Lowe, 2014). This differential cultural and attitudinal environment is further aggravated by at least a proportion of academics who Tucker and Parker (2014) found entirely comfortable with the much discussed research-practice gap, instead seeing researchers' role as primarily observing the world, and theorising about in a basic research orientation. Theirs is a concern only to produce long term knowledge for their research literature and their research community's consumption (Christ & Burritt, 2017; Guthrie & Parker, 2016; Tucker & Parker, 2014).

The challenge of research relevance is also aggravated by both the underlying multidisciplinary nature of major community, social, business and other issues and the narrow focus of researchers' predispositions and university performance incentive systems. The latter are constrained by being measured according to institutional and national publishing scoring systems which thereby disincentivise researchers from stepping outside their narrow disciplinary comfort zones. However, the issues concerning external parties are invariably transdisciplinary, requiring perspectives and inputs sourced from more than one discipline. Thus, many accounting researchers are ill-equipped for or reluctant to do this as they pursue topics and methodologies acceptable to high status journals they are targeting in order to enhance their internal university performance assessments (Christ & Burritt, 2017; Guthrie et al., 2011; Schaltegger et al., 2013). Such predispositions pose a major barrier to calls by such as Swieringa (2019) for researchers' external engagement and impact.

So accounting researchers are hampered in any potential engagement with pressing issues of external parties' concern by the internal loop of publishing performance assessment within which they appear to generally be trapped. That conditions a research introversion that dictates topics, methods, scope of investigation, style of communication and timing they adopt, largely in response to their own literature conventions (Mitchell, 2002). Any researcher interest in communicating via general and professional media is limited by their focus on the accounting research journal and book literature, and their related university performance criteria (Tucker & Lowe, 2014; Tucker & Schaltegger, 2016; Tucker et al., 2019). A casualty of all this can be academics' interest in critically evaluating, debating and challenging the status quo, as well as contributing to the development of issue responses and alternative strategies that may offer benefits to stakeholders, communities and societal conditions (Parker et al., 2011). This introverted researcher focus also aggravates researchers' slow response to emerging issues of great potential significance to communities and society. For example, environmental pollution, global warming and climate change have a 50 year history of emergence with only a specialist minority of accounting researchers prioritising this over that period. Only recently have other accounting researchers begun to 'discover' this entire subject, largely replicating research already conducted, and purely focussing on stockholder financial interests in their attention to these great global threats (Guthrie & Parker, 2016). Even then, many researchers on these issues have tended to 'capture' and confine their discussion within the confines of their own academic literature's ivory tower (Parker, 2005).

3. The New World of Covid-19

This third year of the Covid-19 pandemic prompts reflections on its future professional, organisation and social impacts on both accounting practice issues and accounting research directions. To ignore the pandemic's ongoing implications puts at significant risk the accounting research community's relevance to the big issues being faced by communities, governments, business and the profession (Covaleski & Hoque, 2020; Robson et al., 2021). Just as governments and societies were largely unprepared for the onset of this global pandemic, so has the profession and the accounting research community largely been caught in reactive mode. Yet, in contrast to the usual lengthy time lags evidenced by accounting researchers in addressing societally emerging issues, and in the years often taken from research projects' initiation to results publication, the accounting research literature has in some cases produced rapid responses by the research community to the plethora of issues raised by this pandemic. Prominent examples include special theme issues published by the *Journal of Accounting & Organizational Change* (Vol. 16 No. 4, 2020) and *Accounting, Auditing & Accountability Journal* (Vol. 34 No. 6, 2021; Vol. 35 No. 1, 2022). With other journals following suit, accounting researchers have turned their attention to accounting, accountability, governance and control dimensions of how major crises can be addressed with a view to managing current impacts and anticipating future such events. The challenge is not simply to adopt a conventional focus on the world of the stockholder, but to recognise and take up our responsibility as a research and professional community to critique, build and deliver systems and processes that assist in the full spectrum of communities' and citizens' decision-making, communications, organisation and action (Leoni et al., 2021).

After decades of the influence of neoliberal philosophies on government with its reduction in size and impact, outsourcing of services and commercialisation of operations, the pandemic has exposed the consequent erosion of government resources and levers for effectively responding to such a global crisis. It has forced many governments to return to necessary interventionist policies to govern and protect their populations, forcing the (at times reluctant) prioritisation of public health over the neoliberal obsession with "the economy" (Robson et al., 2021). The evident limits to government capacity have been exposed and the public trust in public institutions has been challenged, thereby calling into question governments' disclosures and accountability to the population. A raft of reporting, accountability and control issues are implicit in this emerging scenario (Covaleski & Hoque, 2020).

The pandemic environment has prompted the immediately obvious need for and attention to accounting and emergency decision-making, both short term and long term. These include the rapid development of reorganised structures, adaptive operational routines, revised approaches to management control, new calculative practices, revised key performance indicators, and greater reliance on digital communication and control systems (Leoni et al., 2021). Such adaptations are seen to have become crucial responses to pandemic induced crises in supply chain operations, food emergencies and assistance, mushrooming demands for and financial pressures on charitable organisations, and the overwhelming pressure on public health staffing and infrastructure. Across these, research has already exposed both the failings of accounting systems as well as innovative accounting responses facilitating emergency management (Leoni et al., 2021). The latter have included accounting standards adjustments for leasing cost relief, KPI adjustments for managing central and local government programs, supporting organisational survival strategies through combining short and long term management controls, and changing accountability definitions and approaches in delivering humanitarian aid and support (Leoni et al., 2022).

From a critical perspective, accounting researchers have already uncovered both pandemic risks and induced inequalities. These have included loss of traditional parliamentary oversight of and government accountability for the exercise of emergency powers, accounting processes employed to justify crisis measures that may have long term dysfunctional effects, accountability and transparency failures in responsibility for vulnerable workers and community members, and tensions created when accounting measures appear to treat people as organisational crisis response resources (Leoni et al., 2022). Accountability for and response to inequalities in society have also been revealed by researchers as being brought into sharp relief by the pandemic. These include care giving issues of age, gender, disability, poverty, race, education and the ability of non-profit organisations (to whom so many services have been outsourced by neoliberal governments) to respond to the huge upsurge in need (Covaleski & Hoque, 2020; Leoni et al., 2021). Responses to the needs of vulnerable groups have involved calculative accounting processes that in ostensibly delivering relief have also been revealed to create division, further inequality and wealth advantages to some capital holders. At the same time, economic focussed accountability crisis management systems have also been found to marginalise the vulnerable and increase their risk of pandemic mortality (Leoni et al., 2021).

Social and environmental responsibility impacts have also come in for attention by accounting researchers investigating pandemic implications. This has ranged from tracking the past sources and paths of zoonotic diseases with a view to adopting a more anticipatory approach to pandemic management, and to understanding the linkages between pandemic and environmental crises. The latter has included investigations of linkages between Covid-19 and sustainability reporting, the relationships between environmental crises and humanitarian crises, the translation of pandemic management and accountability responses to action-oriented environmental accounting, and collective self-regulated responsibility and accountability for social and environmental impacts as well as pandemic impacts (Andrew et al., 2022; Covaleski & Hoque, 2020).

A range of recognised accounting concepts and tools have also come in for immediate attention by accounting researchers responding to the pandemic's onset. Organisational reporting has been required to respond to community calls for accountability with respect to risk reporting, governmental communication and transparency strategies, the explanation and communication of public health versus economic strategic priorities, and on the other hand the concealment from reporting by some organisations of their financial impacts and responses (Leoni et al., 2022). These relate in some degree to investigations into pandemic related corporate governance behaviour including the decision whether to obfuscate or clearly communicate organisational position and intentions. Pandemic responses, community lockdowns and radical changes to working practices are seen as exposing both corporate governance potential and weaknesses (Covaleski & Hoque, 2020). However much remains to be unearthed regarding corporate governance and related accounting responses to crises and implementation of extraordinary measures such as this pandemic requires (Koutoupis et al., 2021). Robson et al. (2021) anticipate a range of pandemic era working impacts on auditors and their conduct of audit including remote working, greater recourse to digitised procedures, changed forms of interactions with auditees and greater recourse to professional judgement. Budgets too, appear subject to pandemic impacts in their need to cope with a greater range and complexity of organisational roles and decisions and acting as a familiar mode of planning and control in making sense of dramatically changed situations and enacting and resourcing practical organisational responses (Covaleski & Hoque, 2020).

Greatly accentuated and reinforced by the pandemic has been the role of electronic communications and social media in societal communications, organisational functioning and research work. Webinars, video-conferencing and social media have rapidly become dominant currencies of interaction, networking, communication and decision-making. Time and geographic location have become subsumed in a virtual world where anyone can engage anywhere, anytime with anyone (Robson et al., 2021). Internet platforms become hubs of social and economic activity and exchanges, with social media contributing to a hyperreality that embodies and reveals sense making and emotions that reshape even financial markets. This opens up major new areas of organisational and professional activity that call for urgent researcher observation (Leoni et al., 2022). Addressing this plethora of pandemic related issues indicated above also invokes both research strategy and method orientations, challenges and opportunities for accounting researchers. Online and web-based resources present opportunities for alternative strategies for developing research networks, engaging with research subjects, securing research data and evidence, constructing researchers' dialogue and rebuilding alternative pathways to research culture. Adaptation and innovation emerge as fundamental hallmarks of accounting research going forward (Troshani, 2021).

4. Towards a Covid Reinforced Public Sector Agenda

The onset of the Covid-19 pandemic has required governments to react, intervene in and support public health, economic and societal activity at levels not seen since the public sector downsizing and service delivery outsourcing introduced under the neoliberalism of the Thatcher and Reagan era. This has brought into sharp focus the importance of the public sector to national and international communities and in the spirit of closing the gap between research and practice, it calls for the renewed attention of accounting researchers.

With the onset of neoliberal philosophies in government came the advent of the now familiar New Public Management (NPM) philosophy with its importation of business philosophy and practices into the public sector. Results, outputs and customer relations have become the new focus for so many public sector organisations, couched in the rhetoric of managerialism, value for money, customer responsiveness and more (Hyndman & McKillop, 2018; Kuruppu et al., 2021). Further downsizing and reconfiguration of the public sector has been evident in more recent times of government austerity measures in many countries, also argued by researchers as being an external legitimation strategy of projecting government efficiency and disguising its loss of power to influence society and economy (Hyndman & McKillop, 2018; Heald & Steel, 2018). This left many governments and public sectors ill equipped and poorly resourced to meet the urgent national needs as a result of the Covid-19 pandemic.

At the level of public sector organisational governance, research has begun to reveal a disempowerment of organisational boards who often find themselves excluded from any strategic role, unclear about to whom and for what they are accountable, and frequently can have their prerogatives and decisions overridden by ministerial intervention (Heald & Steel, 2018; Hyndman & McKillop, 2018; Kuruppu et al., 2021). From an accounting and performance management perspective, NPM and its focus pose significant challenges including responding to a wide range of stakeholders with varying needs and agendas, assessing the priority dimensions of performance that may not easily be measured, calculating quality of service and outcomes, and the dysfunctional impacts of a private sector metrics focus that include goal displacement, tunnel vision, mission drift and more (Hyndman & McKillop, 2018).

In this ongoing and emergent national and international environment, and the very significant challenges of public sector management and accountability, a greater corpus of public sector accounting researchers is warranted. We need to reassess the pervasive presence and functioning of public-private partnerships (PPP) and private finance initiatives (PFI) in developed and developing countries. The emergence of public value (PV) accounting (for value generated through the production and delivery of public services) urgently needs to make a more effective transition from theoretical studies to practice engagement research. This is an area that has largely been pioneered by management scholars and needs the attention of accounting researchers as well (Bracci et al., 2019).

Also responding to the international environment, public sector research in developing countries has emerged and promises to deliver lessons for both developed and developing countries. Issues of local/national cultures, institutions, politics and social networks raise significant questions for developed country consultants and researchers who assume international standards and developing county practices can be imposed without reference to the local context (Kuruppu et al., 2021; Masum & Parker, 2020). All of the above research issues can contribute to our better understanding and preparing public sector organisations to develop the financial resilience and ability to withstand the exogenous shocks from national and international crises (Kuruppu et al., 2021).

Leading public sector accounting researchers have expressed rather common views on the need for interdisciplinary research teams as well as engagement between researchers, policymakers, practitioners and consultants to address major public sector issues (Jacobs & Cuganesan, 2014; van Helden, 2019; van Helden et al., 2010). As Jacobs and Cuganesan (2014) have argued, despite over three decades of so called public sector reform importing private sector philosophies and practices, many public sector accounting and accountability issues remain persistent today. In response, they argue that accounting researchers need to move beyond describing public sector accountability problems to "creatively challenge and shape how policy is composed and practice is enacted" (p. 1252). In similar theme, van Helden (2019) encourages researchers to "leave their ivory tower by prioritizing studies that are potentially relevant for practice" (p. 596) advocating a designer-researcher approach via interventionist methods, an auditor-researcher approach that assesses the effectiveness of tools already in practice, or a research approach that analyses how tools are employed and the impact of contextual factors. This research strategy aligns with Jacobs and Cuganesan's (2014) advocacy of accounting researchers' engagement in exploring how public sector accounting systems and practices may be designed and implemented for improved management control and public accountability.

Notably, leading public sector researchers such as Jacobs and Cuganesan (2014), Lapsley and Miller (2019) and Steccolini (2019) specifically argue for public sector researchers to attend to the big issues (or as they term them, "wicked issues"). These include them citing NPM dysfunctional effects, climate change implications, national austerity policies and public sector resilience, and since then of course we face major issues of public health and welfare resourcing in the Covid-19 pandemic era. In expanding researchers' horizons to address these big issues, Steccolini (2019) warns researchers against becoming trapped in a 'golden cage' where their research is under theorised and focussed on micro-level case studies. Instead she calls for a refocussing of the research agenda on publicness, whereby public sector accounting researchers refocus on planning and accounting for public interest and public value. This she argues, offers us broader lessons across the public sector and the communities it serves.

One particular additional issue that lies close to the heart of the public sector research community, is that of the strategic and accountability trends in public universities globally. These often form a major part of national public sectors with significant impacts on communities in terms of education, research and economic delivery. A significant corpus of related accounting research has already been building over more than three decades, but much more remains to be known. The predominant literature has particularly investigated conditions and practices in UK and Australian universities, with some also exploring North American and global environments (Lapsley & Miller, 2019). The trend towards universities adopting a corporate, commercial approach to their missions and strategies has produced a metrics focussed performance management and control as well as an accountability orientation that is financially focussed. As Parker et al. (2021) and Martin-Sardesai et al. (2020) put it, the commercialised university has transitioned via the accountingisation of performance measurement and assessment from university-wide to individual academic levels. While varying in degree between countries, this phenomenon is very much a global trend, as argued by Parker (2012b, 2013). With the arrival of Covid-19, the impact on many universities has been dramatic in terms of revenue and job losses, the failings of the commercialised university business model, and the impact on universities' roles (Carnegie et al., 2021; Parker, 2020a).

Once more, in reflecting on the importance of the public sector research agenda for the accounting community, we see the relevance of three key factors canvassed earlier in this paper: the tendency of academics to stay internally focussed on their own prior literature and their university journal ranking metrics, the repeated calls for accounting researchers to make greater efforts to bridge the research-practice gap, and the pandora's box of societally important research issues now raised by the advent of the Covid-19 pandemic. The balance of influence exerted by these three factors will directly affect accounting researchers' responses to and engagement with the big issues now facing the public sector internationally.

5. Social and Environmental Accountability Arrives

After decades of neglect by the general accounting research community but decades of pioneering persistence by social and environmental accounting researchers, our 21st century finally witnessed a growing recognition of the importance of these issues. Similarly to climate denying politicians, accounting scholars have been besieged by global public debate, activist representations, media coverage, and the self-evident impacts of global warming and climate change. In addition, the onset of Covid-19 has further reinforced the importance of governments', public/private/nonprofit organisations' and communities' social responsibility for public health and welfare. So, for accounting researchers, the issues of accounting and accountability for social and environmental impact have truly arrived.

It is beyond the scope of this discussion to rehearse all the findings and debates that have emerged in the social and environmental accounting literature to date. The range of major areas of attention, to greater and lesser degrees, have included environmental impact disclosure, social responsibility accounting, sustainability reporting, carbon disclosure and human rights accounting (Borghei, 2021; McPhail & Ferguson, 2016; O'Brien & Dhanarajan, 2016). Despite years of community concerns about corporate environmental and social impacts, beyond bare minimum national regulatory requirements, social and environmental reporting remains largely voluntary. This has resulted in a wide variety of reporting contents, formats, measures employed, and issues addressed. Further complicating reporting practices are the diversity of stakeholders and their interests, an oftentimes focus on the immediate short term rather than longer term social and environmental impacts, a focus on the interests of stockholders rather than the wider range of stakeholders, and a tendency towards greenwashing (Christensen et al., 2021; Haji et al., 2022). As Patten and Shin (2019) have observed, for at least more than a quarter century to the present day, corporate social and environmental and sustainability reporting has largely been of limited quality, self-legitimising, and oriented towards preserving corporate reputation. Just as social and environmental as well as sustainability reporting practices have exhibited high degrees of variability in format and content, so the expanding but still limited incidence of assurance practices and reporting reflects different objectives, audit scope and standards applied (Huang & Watson, 2015; Tilt, 2009; Tyson & Adams, 2019).

Further, the growing recognition of the community concern and pressure for corporate environmental disclosure has arguably produced in both corporate practice and among accounting researchers, a focus on environmental accountability with significantly reduced attention paid, in comparison with the 1970s and 1980s for example, to social responsibilities and impacts (e.g. on communities, health and welfare, employees, and product safety). The implications of the Covid-19 pandemic for our responsibilities to renew attention to accountability for occupational health and safety (OHS) are identified by Parker and Narayanan (2022). Attention to this organisational impact and responsibility amongst accounting researchers has been very limited, yet national statistics on workplace disease, employee mental health, injuries and fatalities have remained significant concerns, with Covid-19 poised to exacerbate those impacts (Parker & Narayanan, 2022).

The motivations for organisations engaging in accounting for and reporting on social and environmental performance remain largely opaque. They range across minimum regulatory compliance, to voluntary altruism, to strategic reputational and financial self-interest. Research largely finds a managerial disposition to 'manage' stakeholder perceptions and maintain stakeholder support for the business by creating a socially and environmentally responsible image as society demands – maintaining a legitimising informal social licence to continue operating. In this sense, corporates may 'capture' this form of reporting and shape its content and appearance to integrate it within the business model with a view to enhancing financial performance (Nave & Ferreira, 2019; Tilt, 2009; Wang et al., 2016). The latter motivation is now lamentably being reinforced by the late arrival of general accounting researchers now entering the social and environmental field and applying their North American-inspired economics-based capital market orientations and stockholder-focussed quantitative research methods. The proliferation of their quantitative studies of, for example sustainability reporting and its associations with board characteristics, corporate size and industry, stock prices and more, in fact only repeat similar studies conducted in the early history of social and environmental accounting research back in the 1970s and 1980s. Since then, expert specialist researchers in this the field have moved on to address much bigger issues of wider social, institutional, ecological and global import (Guthrie & Parker, 2016). The issues which call for accounting researcher attention are many. Reflecting this paper's argument for the importance of bridging the research-practice gap, they increasingly call for a much greater degree of researcher engagement with the field of policy and practice. As Adams and Larrinaga (2019) report, recent years have seen a significant increase in social and environmental accounting engagement research, including the volume and complexity of data collected and analysed.

As Wang et al. (2016) and Qian et al. (2021) have argued, the social and environmental accounting field also needs to pay much greater attention to its social, institutional, and political environment. Many emerging studies in the field, particularly in journals such as *Accounting, Auditing & Accountability Journal; Social and Environmental Accounting Journal; Sustainability Accounting, Management and Policy Journal; Critical Perspectives on Accounting; Accounting, Organizations & Society; Accounting Forum; and Qualitative Research in Accounting and Management* are publishing studies that pay attention to this. One particular social and environmental subject area for which this is most important and from which global lessons can be learned, concerns practices and policies in developing countries in which the majority of the world's population lives (Tilt, 2018). These exhibit many of the big issues of poverty, conflict, inequalities, human rights violations, environmental degradation, a tension between industrialisation and sustainable development and more. At the same time, both economically, socially *and* environmentally, they are having greater impacts on the global community (Chung & Cho, 2018; Marrone et al., 2020; Qian et al., 2021). Their accountability and reporting strategies and practices exhibit both local contexts and, especially where linked to global corporations or international funding agencies, they are affected by global stakeholder expectations (Qian et al., 2021). Yet their internal histories, social relationship traditions, cultural beliefs, and government/business structures can be markedly different from the western developed country models. This requires researcher attention to understanding and navigating these nuances in pursuing adaptive and locally/nationally sensitive approaches to big social and environmental accountability issues, especially as they can vary significantly between different geographic and national locations (Patten & Shin, 2019). Furthermore, developing countries invariably contain major social responsibility impact issues and biodiversity preservation opportunities and threats for which they may lack resources to identify and manage, but which again may have global implications (Tilt, 2018). Accounting and accounting researchers have a potentially supportive role to play, as evidenced by the growing literature on extinction accounting (Atkins & Maroun, 2018, 2020; Roberts et al., 2021). To this end, and again implicitly addressing the research-practice gap, Tilt (2018) argues for researchers joining together in interdisciplinary teams that work towards solving social and environmental issues in different contexts and not simply examining them!

The awaiting research agenda in the social, environmental, sustainability accounting field is both inviting and challenging. It includes the accounting and reporting engagement with the United Nations' Sustainable Development Goals (UNDP, 2018); the impact of corporate operations on carbon emissions and climate change; and the preservation of biodiversity and protection of environment in developing country environments. Further big issues include incorporating social, cultural, political and institutional contexts into sustainability strategies and reporting; small and medium enterprise reporting design and implementation; further examination of regulatory frameworks and impacts; and sustainability performance measurement and disclosure approaches (Adams & Larrinaga, 2019; Patten & Shin, 2019; Qian et al., 2021; Silva & Guenther, 2018). This list is by no means exhaustive.

Several potential phenomena pose risks to accounting researchers' effective addressing of the big issues in social and environmental accounting. Qian et al. (2021) identify the recent trend towards accounting researchers from multiple countries employing exclusively North American data in their pursuit of publication in high status North American journals, and argue that this "undermines the relevance and impact of current SEA research to wider communities" (p. 1042). Further, Marrone et al.'s (2020) study of trends in environmental accounting research finds that while accounting journal research has focussed more on conceptual foundations and general debates, non-accounting journal literature has focussed on more specific environmental issues, exhibiting greater innovation in topic development.

Underpinning the above observations may lie social and environmental researcher debates about the proper focus and role of the research effort. The debates bear considerable import for this paper's research-practice gap observations. At the risk of undue simplification, the specialist social and environmental accounting community could be seen as falling into two camps: those concerned with the critique of damaging business impact on the environment and those concerned with implementing sustainable environmental strategies and reporting in practice. Two decades back, Gray (2002) was concerned that the social and environmental accounting agendas were being captured by business structures (Parker, 2020b). This became a dominant theme amongst many social and environmental accounting researchers who became pessimistic about the prospects of developing effective voluntary corporate reporting in this field, attributing social and environmental reporting corruption to the capture of the field by corporations that would/have reframed report content in their own economic self-interest (O'Dwyer, 2003). Thus, as Bebbington (1997) puts it, social and environmental reporting risked being moulded to fit the dominant financial reporting paradigm, thereby robbing it of its "radical intent". In this vein, Milne and Gray (2013) went on to critique the Global Reporting Initiative (GRI) and the Triple Bottom Line developments as still favouring business interests rather than protecting environment and ecology. On the other hand, groups of social and environmental accounting researchers who have focussed on research-practice engagement and the development of reporting implementation practice have taken a different direction. Schaltegger and Burritt (2010) have been strong advocates, noting how social and environmental accounting has often been caught up in philosophical debates, while there has been an urgent need to develop measurement tools, performance indicators and methods of developing sustainability accounting and reporting in practice. Maas et al. (2016) have also noted the paucity of accounting research on practice implementation for sustainability management control and reporting. While critiquing the possibility of corporate capture of the field, Gray (2002) conceded that if researchers chose to preserve their purity of commitment to social responsibility and environmental protection, and solely focus on critique of business efforts, then they risked fiddling while Rome burns. Similarly, Parker (2005) has argued that possibly the question and risk of 'capture' of the social and environmental accounting agenda is two sided. On one side stands the risk of corporate capture for its own financially focussed purposes. On the other side stands the risk of research community capture in its desire to maintain philosophical purity and to control the discourse as its own 'pet project'. Agreeing with Gray's observation, Parker warned of the risk of researchers vacating the practice battleground, leaving corporate self-interest to hold sway. On balance, the argument for engaging research and practice in the social, environmental and sustainability field appears highly persuasive.

6. A Digital Accounting and Reporting Era

Digital technology developments have created significant scope for transforming modern organisations including business processes, strategy, and business conduct (Knudsen, 2020). Given its role of recording and summarising business transactions, the accounting function is particularly susceptible to digital transformation. Specifically, technologies such as big data and analytics (BDA), robotic process automation (RPA), artificial intelligence (AI), digital ledger or blockchain technology, and XBRL can improve the acquisition, accessibility, and transparency of granular, transactional accounting data (Al-Htaybat & von Alberti-Alhtaybat, 2017; Amani & Fadlalla, 2017; de Villiers et al., 2021; Lombardi & Secundo, 2020). These technologies can enhance the processes that convert the data into quality information that is relevant for information users including management and investors (Shan & Troshani, 2020).

Digital accounting advances are expected to enhance corporate report quality via improved disclosure, reporting integrity, greater stakeholder engagement and enhanced decision making and judgement by information users including management and financial information users (Locke et al., 2018; Lombardi et al., 2021; Lombardi & Secundo, 2020; Troshani et al., 2019). The technologies offer potential for improving audit and assurance by contributing tools that enable auditors to complete traditional audit tasks more effectively including enhancing capacity to audit larger samples or datasets more efficiently and on a continuous basis (Barr-Pulliam et al., 2022; Kend & Nguyen, 2020), to access new sources of audit evidence (Otia & Bracci, 2022), to distinguish between unintentional errors and intentional financial reporting misstatements (Amani & Fadlalla, 2017), to identify reporting integrity issues including earnings management (Lombardi et al., 2021; Shan & Troshani, 2016), and to facilitate overcoming cognitive errors in auditors' judgement and decision making (Ahmad, 2019).

A key professional implication from the increasing adoption and use of digital technologies is that they are transforming the nature and scope of the traditional roles of accountants. These technologies create scope for automating repetitive, manual tasks including acquisition of structured or unstructured transactional data (Knudsen, 2020), and at this point, some types of data processing and analysis such as automated classification and prediction (e.g., using RPA and AI) (Amani & Fadlalla, 2017). Whilst cognitive roles or tasks in accounting that require human judgement, discretion and creativity might be harder to automate via technology *at the moment* (Bhimani & Willcocks, 2014; Gotthardt et al., 2020), ongoing, rapid progress in technologies, such as AI for example (Huang & Rust, 2021; Troshani et al., 2020) also means that, in the not too distant future, the scope of automation may expand further to include additional roles and tasks that are traditionally carried out by accountants.

In examining how digital technology might be threatening the legitimacy of the accounting profession and how accountants can continue to add value, Moll and Yigitbasioglu (2019) argue that accountants' role must evolve to cover critical emerging areas that are affected by these technologies such as ensuring that accounting information produced is still *fit for purpose:* which suggests the necessity for greater involvement of accountants in digital transformation processes. Additionally, the inclusion of digital technology in accounting creates scope for new technology-related risks which in turn require adjustments to existing accounting and audit processes or development of new processes and assurance services (Moll & Yigitbasioglu, 2019). For example, greater reliance on technology broadens exposure to new risks to data integrity, security and privacy that can be materialised in new threats of computer fraud and crime including cyber attacks (Barr-Pulliam et al., 2022; Gotthardt et al., 2020; Pizzi et al., 2021; Rikhardsson & Yigitbasioglu, 2018).

Smith and Castonguay (2020) discuss how the improved potential for sourcing audit evidence from reporting systems that are based on blockchain technology can introduce a range of financial data integrity, reporting and corporate governance risks that are inherent to the nature of blockchain technology. This has implications for the role of accountants and auditors who must design and implement internal control systems that can effectively mitigate the new risks. Similarly, in their assessment of European listed companies' corporate reports, Bonsón et al. (2021) look into disclosures of ethical use of AI and extent to which forms of use of AI are adequately disclosed to stakeholders in corporate reports. They raise the critical question pertaining to ethical principles companies adopt to ensure that AI algorithms and tools are used fairly by companies that adopt the technology and do not compromise customer privacy and human rights.

The evolution of the role of accountants also calls for additional changes to the broader institutional setting where accountants operate. A critical change pertains to the need for accountants to develop the necessary technology skillset, know-how, and competencies to be able to use digital technology in key accounting areas including financial accounting, management accounting and audit (Appelbaum et al., 2021; Gotthardt et al., 2020; Kend & Nguyen, 2020; Otia & Bracci, 2022; Rikhardsson & Yigitbasioglu, 2018). Whilst there is agreement that accounting degrees in tertiary education institutions and industry certification programs constitute a key means of providing technology-related skills to accountants, it remains unclear to what extent existing formal education, training and certification programs provide accountants with the technology skills that match current industry requirements. For example, Appelbaum et al. (2021) who specifically look at audit data analytics (ADA) skills argue that there is ambiguity regarding ADA skills requirements in accounting education, and certification programs such as professional accounting association examinations, for example. An implication of this is that accounting students and professionals may be completing formal accounting education and training with limited technology skills and consequentially be unprepared for filling industry roles that require such skills. One example lies in the growing demand in the audit industry for using ADA skills in audit engagements (Appelbaum et al., 2021).

Similarly, Barr-Pulliam et al. (2022) argue that firms are concerned that current audit standards insufficiently address technology considerations and that this might be a key reason why some audit firms hesitate to use ADA more broadly: there is exposure to legal liability if audit failure occurs that can be attributable to use of ADA in audit engagements. Accordingly, there are unanswered questions pertaining to the need to consider developing audit standards that are explicitly focused on technology-enhanced audits or whether existing audit standards must be amended to incorporate more broadly the use of digital technology for audit (Barr-Pulliam et al., 2022; Otia & Bracci, 2022).

Looking at the institutional setting, research has also raised concerns about the lack of clarity pertaining to the practices through which digital technologies are adopted and institutionalised within the accounting function in organisations. For example, Otia and Bracci (2022) and Rikhardsson and Yigitbasioglu (2018) underscore the importance of undertaking digital transformation via holistic organisation-wide approaches that consider wider organisational culture, strategy, and leadership. This research explains how a digital technology adoption approach focusing on digitalisation of isolated processes can fail to achieve expected digital transformation outcomes.

More generally, whilst there is growing research into the wider area of digital transformation in accounting, this research has looked at the *expected* consequences of digital transformation focusing on specific technologies. However, generally these studies do *not* provide *direct* evidence of technology impacts on key accounting constructs. For example, rather than observing or measuring technology usage directly, predominantly these studies use proxy measures which are theorised to be associated with or affected by digital technology. The research then makes inferences regarding the effects on digital transformation. For example, Troshani and Rowbottom (2021) reviewed research looking at the implications of digital corporate reporting. XBRL, the technology that underpins digital corporate reporting, is intended to improve accessibility of accounting information, and consequentially reduce information processing costs for users of financial statement information (Doolin & Troshani, 2004, 2007). Troshani and Rowbottom (2021, 2022) find that the adopted research designs generally focus on associations between XBRL-based corporate reporting, generally as an exogenous intervention (e.g., mandate), and capital market indicators (e.g., cost of capital, cost of debt, information asymmetry and analyst forecast accuracy). However, the designs adopted in the research do not precisely measure nor observe what and how XBRL technology is changing financial reporting processes that might be responsible for the effects observed in the selected capital market indicators.

There are also many studies that are largely conceptual or theoretical. For example, Amani and Fadlalla (2017), Lombardi et al. (2021), and Rikhardsson and Yigitbasioglu, (2018) have reviewed published accounting literature looking at the digital transformation implications of big data analytics and blockchain technology. These reviews note that published research has focused on the espoused benefits of these technologies followed by explanations of how the technologies might affect key constructs in accounting functions including financial accounting, audit, and management accounting, but without offering empirical evidence on the specific nature of technology transformation effects on accounting processes more specifically.

Whilst existing research makes important inroads to improve current understanding of digital transformation in accounting, it must be extended and expanded to look at the specific micro-level effects of digital technology. Further there is a need to establish links that can clarify how these effects are responsible, that can explain wider macro effects and ascertain whether the expected, espoused impacts are actually materialising in practice. Such an approach would also facilitate identification of unintended consequences of digital transformation. For example, Locke et al. (2018), Rowbottom et al. (2021), and Troshani et al. (2019) find first evidence explaining how XBRL technology is *shaping* accounting standards and standard setting processes, and how the technology 'tail wags' the accounting standards 'dog', thereby challenging long established, entrenched positions of the primacy of accounting standards.

7. From Manufacturing Floor to Hybrid Office

Following our reflections on accounting and the digital world, it is pertinent to consider our emerging accounting environment of the physical and virtual office. Since the early years of last century, the office has become increasingly prominent as a hub of both business and government activity. As Jeacle and Parker (2013) report, in the US for example, administrative bureaucracies mushroomed in size in the first two decades of the 20th century, creating over 3 million new clerical posts. The importance of the office has continued globally to this day, in an era where service industries and professions have become much more prominent activity areas, information technology has expanded digital information systems capacity and activity, and internet and audio-visual technologies have become central office working features. While manufacturing has remained and important industry sector, much of it has become increasingly automated, no longer employing the mass numbers of staff witnessed through much of the 20th century. Thus, over the past 100 years, we have seen a gradual emergence of the office as a major hub of organisational activity that has largely gone unrecognised in both the accounting research and textbook literatures.

While Taylorist scientific management was avidly applied to the operations of manufacturing factory floors in the 1900 – 1920s period, it also became translated onto the office floor (Parker, 2020c). One prime example of the exposition of scientific management prescriptions for efficient office working can be found in Leffingwell (1917) text "Scientific Office Management". The blueprint for office design and operation was directly copied from the factory assembly line layout. In both public and private sector offices, the desk was equated with the machine shop bench (Jeacle & Parker, 2013; Parker, 2016) and office configuration was designed to promote the smooth flow of paper records and greater office efficiency. Indeed, offices were equated with light manufacturing. The underlying philosophy was one of imposing order and control on the ever expanding administrative bureaucracy (Parker & Jeacle, 2019). Indeed, the office was seen as a problem of significant inefficiency that required systematisation, elimination of wasted effort and movement, and the reduction of overhead costs (Jeacle & Parker, 2013). As in the factory, over time, office mechanisation was vigorously pursued via an ever expanding range of machine innovations from the duplicator, to the Hollerith sorting machine, to the comptometer for calculating. Thus, today's computerised office continues a mechanisation trend that commenced over a century ago (Parker & Jeacle, 2019).

Just as mechanisation and automation has been a continuing theme of the search for office efficiency and productivity in the office, so the influence of scientific management has persisted from the beginning of the 20th century through till today. Such contemporary influence often goes unrecognised and has continued even through more recent experiments in office design including the growing popularity of Activity Based Working (ABW) office designs that exhibit open plan layouts excluding permanently allocated cubicles and desks in favour of a mixture of team benches, private meeting cubicles, group lounges, standing desks, café and multimedia areas – all bookable and useable by staff on an 'as needs' basis (Parker, 2016). Just as its scientifically managed open plan office predecessors, ABW targets reduced floor space and higher occupation density, floor and layout design for efficient functional movement and work flows, working its human and physical assets harder, reducing overhead costs, and extracting greater efficiencies and productivity (Parker, 2016). While open plan, innovative design ABW offices may manifestly appear quite different from a light industry production line, Parker and Jeacle (2019) argue that their evidence supports Parker (2016) in demonstrating that yet again in our service industry-oriented environment, the office remains the new version of the factory floor.

From an accounting and management control perspective, key underlying employer motivations underpin the innovations in office design and operation characteristic of many contemporary offices. While various rationales may be advanced for public consumption, including new technology usage, 'generation X' working preferences, staff flexibility and more, studies reveal consistent backstage agendas including fixed and operating cost reductions, efficiency of office space and fittings utilisation, enhanced employee productivity and output oriented management control. This is targeted not only through office redesign but through social engineering of staff attitudes, behaviours, and outputs (Parker, 2016, 2020; Parker & Jeacle, 2019).

The subject of the office warrants the attention of accounting researchers at least to the degree they have historically accorded to manufacturing. Issues of management control, accounting reporting and accountability both within the office precincts and exercised by or through the office across the organisation are all important to organisational functioning and stakeholder interests. Issues already surfacing within the office related accounting research literature include professional accounting firm audit process impacts. These include client-audit and other accounting staff within-audit firm office interactions and the effect on audit independence, the effect on audit firm professionalism of office redesign and commercial imagery, the impact of ABW offices on cross selling services within an audit firm and the impact of changed audit staff interactions and staff-client interactions on quality of audit conducted (Parker & Schmitz, 2021). Client relations also emerge as a major strategic interest of professional audit firm office design. Both historically and today, this plays an intentional role in the firm's impression management designed to persuade the clients of the accounting and audit firm's expertise, credibility and service delivery (Parker & Schmitz, 2021).

As has been evidenced historically, today's innovative office designs have significant efficiency and management control agendas – both for the office staff and for the organisation as a whole. Efficiency is being pursued through design attempts at facilitating greater collaboration, improved communication, knowledge sharing, faster decision-making and staff satisfaction. These, however, do not all automatically eventuate and further investigation of these interactions is needed. In these open plan/ABW settings, staff are rendered more visible, more open to surveillance, and less autonomous in their control over their workspace. Research into staff motivational impacts, professional self-perceptions, productivity risks, and any tendency towards worker soldiering (as when under time and motion study in the early days of scientific management) is also much needed (Parker & Schmitz, 2021). While the style of management control has become less process monitoring and more output focussed, whether it will deliver the benefits management seeks remains an open question (Parker, 2016). While staff are visibly accorded autonomy of movement, their autonomy is arguably limited according to management's approved operating procedures and this may carry longer term impacts on staff satisfaction and efficiency. The management control agenda and effectiveness, it must be remembered, relates both to the control of the office and its staff and to the control by them of the organisation (Parker & Jeacle, 2019).

While often not overtly stated, cost control also looms large as a major driving motivation for today's office redesign. ABW associated floor space reductions and staff occupancy densification carries a range of fixed and variable overhead cost savings including lease costs, insurance costs, light and power costs, cleaning costs, storage costs and more. It also reduces churn costs associated with traditional office interior redesigns and major changes in staffing numbers and profile. Certainly, the ABW literature and advocates make considerable claims about major organisational cost savings to be derived from such designs (Parker, 2016; Parker & Schmitz, 2021).

The onset of the Covid-19 pandemic has reinforced the case for much greater attention by accounting researchers to the role and functioning of the office. This has been particularly identified by Robson et al. (2021) as carrying implications for the expansion of digital modes of communication, interaction and accounting processual functioning. As already indicated above, office redesign carries potential implications for the practice of auditing, and so does the digitised multi-location office environment for increasingly remote access auditing. Parker's (2020c) study of the Covid-19 office in transition recognises the upsurge in home-based office working and the longer term trend towards the hybrid office (staff working part of the working week at home and part in the organisational offices). This trend has also included some organisations maintaining reduced city centre presences (or eliminating them) and creating suburban and/or regional hubs to which staff periodically travel from their dispersed home locations. While teleworking (from home) had been a long discussed concept, it has become vastly more often employed in the Covid-19 era. In terms of cost, productivity, efficiency, staff satisfaction, management control, much is to yet be learned from the emerging experiments. As Robson et al. (2021) also comment, management control of office staff working across diverse home locations is beginning to show signs of the employment of staff recognition and movement software. The hybrid office is an entire phenomenon to which accounting researchers need to pay urgent attention. Once again, the Covid-19 pandemic carries very significant implications for our current and future accounting research agendas.

8. In Conclusion

In calling for the accounting research community to address 'big' issues of concern to national and global communities, this paper has addressed a selection of four current broader areas of major governmental, business, professional and community concern: a renewed public sector accountability concern sparked by the challenges of the Covid-19 pandemic, the global consciousness of the challenges posed by climate change, the new era of digital accounting and reporting, and the transitioning of focal organisational activity from factory floor to hybrid office. Underpinning these big issues have been the ongoing debates about the research-practice gap in the accounting discipline and the calls for greater attention to crisis management resulting from the current global pandemic. In remaining relevant and contributing to policy and practice responses, accounting researchers face both the challenge and opportunity to refocus their research agendas from a predominantly internal research community focus to an external focus that responds to concerns of external stakeholders.

In addressing issues of stakeholder concern, our accounting research tendency to observe, document, statistically analyse and theorise is called upon to go beyond these conservative boundaries. The policy and practice issues which external stakeholders face, particularly in this new global environment, need diagnosis and response that involve both critical evaluations of the status quo *and* contributions to the development of informed policy responses. These responses, as in the Covid-19 era, require timely adaptations and innovations both in terms of crisis management and crisis planning, and addressing the needs of a full spectrum of external stakeholders. This poses a challenge for the accounting research community not only in terms of its project designs and findings delivered but also in terms of the forms and speed of knowledge dissemination it provides.

The Covid-19 pandemic has revealed the weaknesses of decades of neoliberal government philosophies and policies which in many cases left the public sector downsized and ill-equipped to respond to national and global community needs. The accounting assisted private sector metrics that have emerged in the NPM environment have, in such a global crisis, often been found wanting in terms of assisting governments to respond to national emergencies and broader community public interest and public value needs. These issues require careful contextual investigation that recognises global influences, addresses national differences, and learns from both developed and developing country situations. Political, economic, institutional, social and technical complexities present major needs and challenges for public sector accounting researchers who arguably must adopt a holistic approach to major community issues in pursuing policy and practice relevance and contribution.

Social and environmental accountability is a global issue that has been presenting itself to the accounting research community for decades. In addition to the massive challenges environmental change now presents to humanity, the Covid-19 pandemic has reinforced the importance of social responsibility issues for communities nationally and globally. If accounting researchers are to make any meaningful contribution to society's responses to these huge challenges, they may need to leave behind them the incessant 'corporate capture/academic capture' debate, move on from decades of statistical correlation studies, and move beyond a preoccupation with corporate critique. Innovation in planning, control and reporting, despite the challenges and difficulties, are all urgently needed.

The new worlds of digital accounting and hybrid offices present entirely new contexts for both the processes of accounting, and for what accounting actually accounts. They present not only opportunities for organisations and their stakeholders but challenges as well. If accounting researchers are not to be left behind rapidly evolving practice, then they need to engage directly in both assessing and contributing to these developments. Such developments are occurring and will continue, whether accounting researchers engage or not. Research agendas encompassing emerging contexts, processual changes, and impacts are all presenting opportunities for timely contributions to policy and practice in accounting, management control and reporting.

The above conclusions can readily be subject to an internal accounting research literature focussed critique that they are straying into normative recommendations. Yet the traditional accounting research study's avoidance of engaging in such discourse only accentuates the research–practice gap of which it is often accused. Translating accounting research into practitioners' and policy makers' responses to the big issues of the day, must surely require a direct engagement with articulating the possible shape of such responses. That further requires a broadening of stakeholder focus beyond the shareholders, an addressing of accountability beyond the limitations of financial metrics, and a recognition of the multidimensional nature of today's big issues. Whether the accounting research community can change its internally focussed literature and culture to rise to these challenges, remains to be seen.

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