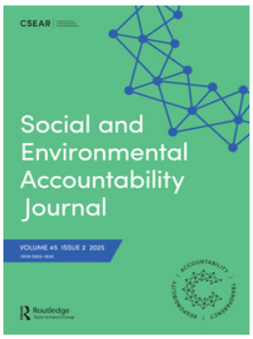

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DISCUSSION

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Special Issue Editorial on 'Accounting for Anti-corruption in Social and Environmental Accounting Research'

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ABSTRACT

The world is on the verge of collapsing on many fronts, facing interconnected crises such as climate warming, biodiversity loss and social inequality. We contend that corruption, alongside other systemic, institutional and individual factors, plays a significant role in aggravating these challenges. This special issue contributes to the lines of inquiry exploring the intricate interplay between corruption and social and environmental accounting (SEA). In this editorial, we begin by emphasising the significant role corruption plays in disrupting the advancement of the sustainability agenda and argue that it deserves a more prominent place in the SEA research. We propose three pillars for advancing the research agenda in this area and argue that SEA scholars are well-equipped to explore them in depth. We then reflect on the papers published in this special issue and their engagement with these themes.

KEYWORDS

Corruption; social and environmental accounting (SEA); anti-corruption; governance; accountability

Introduction

As we write this editorial, the world is preparing for the 30th United Nations Climate Change Conference (COP30), set to take place in November 2025, in Belém, Brazil. COP21 in Paris, a decade ago, is widely regarded as a historic milestone in global climate diplomacy, where nations reached a landmark agreement to reduce greenhouse gas (GHG) emissions significantly. Yet, here we are ten years later, witnessing politicians retreat from the implementation of the climate agreement. Countries such as the United States are rolling back on their targets, while those claiming to have strategies for tackling the climate crisis often engage in little more than tokenistic discourse.

Increasingly, climate policy has become entangled in populist culture wars rather than grounded in genuine environmental commitment. Despite all the advancements in technology and efficiency, global absolute GHG emissions reached a record high in 2024.[1] Other pressing sustainability challenges reveal similarly troubling trends. Biodiversity

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loss continues to accelerate (IPBES 2019) while plastic pollution continues to rise (Borrelle et al. 2020), compounded by the collapse of the ocean plastics convention following persistent deadlocks over establishing a binding legal treaty to curb the surge in plastic waste (McVeigh and Bryce 2025). Social inequality persists (World Bank 2023), with 831 million still living below the $$3 per day poverty line in 2025 (World Bank 2025). Moreover, there is a growing concern that the world has become less democratic in recent years (Herre 2022).

We can point fingers in a lot of different directions for how we got here. We could flag the misalignment of sustainability governance structures with the scale of action required across various levels (Perey 2014). Political authority remains closely tied to local interests rather than intricate grand challenges transcending national boundaries (de Olivera and Qian 2023). A significant degree of institutional inertia contributes to this conservative political environment, causing decision-makers to respond slowly and inadequately to the urgency of many societal challenges (Munck af Rosenschöld, Rozema, and Frye-Levine 2014). Moreover, business interests often dominate standardisation and policy-making processes, tending to result in sustainability regulations that fall short of expectations and diminish the overall effectiveness of environmental action (Archel, Husillos, and Spence 2011; Flower 2015). For instance, the implementation of the European Green Deal led to the establishment of the Corporate Sustainability Reporting Directive (CSRD), designed to promote greater transparency, accountability, and comparability in corporate sustainability practices. Despite its innovative focus on anti-corruption and disclosure measures, the directive's scope has been criticised as too narrow, as many smaller and privately held companies remain exempt from its requirements (Lane 2025; Verwey et al. 2025).

On the business end, for-profit organisations operate under commercial imperatives and their engagement with sustainability is often constrained by institutional pressures, such as the expectations of investors and financial markets for short-term returns. Finally, for various reasons, we as individuals struggle to take bold action in the multiple roles that we inhabit as citizens, community members, consumers or employees (Gifford 2011). So why, of all things, have we decided to focus on corruption in relation to social and environmental problems?

All four co-authors of this special issue were born and raised in countries often considered outside the sphere of dominant Western values and norms, namely, Romania and Nigeria. Romania, following a long history of communism, joined the European Union (EU) nearly two decades ago. Yet, it continues to navigate an intricate and ambiguous space between its communist legacy and its current EU membership (Albu et al. 2021). Practices such as bribery and nepotism, rooted in Romania's past (and prevalent in Nigerian politics), are not unique to these contexts but are observable in many countries globally, including those regarded as developed.

Each of us has personally encountered such acts of corruption in our daily lives and has faced challenges in upholding a sense of ethical integrity when interacting with institutional representatives. Importantly, corruption extends far beyond personal inconveniences or its damaging economic consequences. We have not embarked on the journey of editing this special issue of SEAJ with these motivations in mind, but because corruption now poses a direct threat to the sustainability agenda we are striving to advance. In a global context where many Western nations have outsourced industrial

production to countries with weak social and environmental regulations and high levels of corruption, the progress of sustainability efforts is increasingly subject to the whims of compromised political institutions.

The implications of such institutional arrangements in the current capitalist era are well-documented (Williams and Le Billon 2017), including within the accounting literature (Siddiqui and Uddin 2016; Denedo, Thomson, and Yonekura 2019; Ejiogu et al. 2025; Uddin 2025). Countries with highly corrupt governments and rich in resources are particularly vulnerable to ecological degradation, often in conjunction with adverse impacts on local communities. Denedo, Thomson, and Yonekura (2017) describe the destructive impact of corrupt governance on nature, where oil spills have devastated traditional livelihoods and eroded the means of subsistence for local communities. Similarly, Apostol (2015) presents how state institutions supported and legitimised business interests in the gold mining sector, despite their potential to mutilate the local landscape and displace a large part of the local population. Such problems are a cause for concern, even more so in recent times, when the direct and gross involvement of political actors in undermining the institutional sustainability agenda is evident even in countries regarded as highly democratic (Butler and Lahiri 2025; Milman 2025).

Accounting is deeply implicated in supporting corruptive infrastructures (Ejiogu, Ejiogu, and Ambituuni 2019; Ejiogu et al. 2025), but the consequences for advancing the sustainability agenda have been largely neglected (Islam et al. 2018; Apostol 2022). It is therefore important to examine the mechanisms, processes and instruments through which accounting contributes to the construction, safeguarding and persistence of corruptive institutional structures and document its social and ecological impacts.

This special issue thus aims to bring corruption to the attention of social and environmental accounting scholars. We called for a broad engagement with this theme, without restrictions on theoretical and methodological approaches. Before introducing the papers featured in this special issue, we first take the opportunity to explore themes where our expertise, as sustainability accounting scholars, has the potential to offer particularly important contributions and where we would like to see our community engaged in active research. We focus on three aspects, while recognising that this is by no means a comprehensive research agenda. Moreover, these categories are not entirely distinct, as there is considerable overlap among them. Far from offering any definitive suggestions, we see this as the beginning of a dialogue; one that not only reveals the inner workings of accounting infrastructures but also inspires hope in their potential to contribute meaningfully to addressing these pressing issues.

The Contours of the Anti-corruption Agenda in Social and Environmental Research

We recognise that corruption is a recurring theme in many sustainability accounting studies, especially those conducted in resource-rich countries (e.g. Apostol 2015; Lauwo, Otusanya, and Bakre 2016; Denedo, Thomson, and Yonekura 2017; Apostol and Pop 2019; Lauwo et al. 2023). Although it may not always take centre stage, it frequently emerges alongside other factors that pose challenges to institutional and organisational functioning as well as to the local communities' lifestyles. However, we suggest the

following three research pathways to integrate corruption more centrally into the sustainability accounting agenda.

Organisational Anti-corruption Practices

Organisational engagement in corrupt practices manifests across multiple layers, particularly at the intersection with formal institutions, most notably through interactions with state officials, but also in dealings with business partners. Deeply rooted social norms and beliefs, and the tolerance of practices such as bribery, fraud and nepotism in certain settings are often complicit in perpetuating corruptive practices (Agerberg 2021).

In response to these challenges, organisations have increasingly pledged to combat corruption and endorsed frameworks such as the United Nations Global Compact. It is not uncommon to read such commitments in annual or sustainability reports, and these have been the subject of a large portion of studies in (social and environmental) accounting (Barkemeyer, Preuss, and Lee 2015; Blanc et al. 2017, 2019; D'onza, Brotini, and Zarone 2017; Sari, Cahaya, and Joseph 2021). Understandably, previous research has concentrated on reporting, given its historical significance within the (social and environmental) accounting field. SEA has carried this emphasis into emerging areas of inquiry, such as corruption.

Despite the frequent claims of compliance expressed in annual and sustainability reports, the translation of these broad commitments into actual practices is less documented. For such efforts to be effective, a comprehensive set of accounting and accountability practices, including target setting, control and information systems, performance measurement and reporting, alongside a clear allocation of responsibilities, must be deployed. It is in this space that engaged, critical and reflexive scholarship (Adams and Larrinaga 2019; Correa, Laine, and Larrinaga 2023) can contribute to unpacking organisational internal processes that would enhance our understanding of how organisational anti-corruption efforts are transposed into practices and the role of accounting therein.

Although this body of research is undoubtedly valuable, further studies are needed to explore the role of both private and public reporting channels as accounting tools for understanding accountability mechanisms in cases of social and environmental corruption. Additionally, innovative methodological approaches are required to address difficulties related to data accessibility. Organisations often rely on ESG ratings to assess their sustainability and transparency performance. However, any meaningful exploration of the impacts of anti-corruption and transparency must move beyond such metrics, as the assumptions underlying voluntary disclosure and metric-based analyses often obscure corrupt practices and criminal activities.

Gaining access to organisations remains a persistent challenge, as we elaborate in the final remarks further below. Nevertheless, there is evidence of successfully conducted case studies that have managed to overcome these limitations. Abdul-Baki, Uthman, and Kasum (2021) complemented public documentation with interviews, which, although limited in number, offered vivid insights into the ways accountants, alongside other actors, are implicated in corruption processes in Nigeria. Within the SEA area of research, despite lacking access to corporations or state officials, Denedo, Thomson, and Yonekura (2017) drew on counter-accounts and site visits to provide evidence of corrupt governance within Nigeria's oil industry, and how the exploratory activities of multinational oil

corporations contributed to unsustainable social, economic and ecological practices. Further research in this area could rely on in-depth, multi-perspective analyses, employing case studies, interviews, or surveys, to capture the viewpoints of all relevant stakeholders. Additionally, longitudinal and comparative studies could offer useful insights by paying attention to temporal and contextual considerations.

Institutional Infrastructure

Organisations do not operate in isolation but within the broader institutional environments that shape and guide their behaviours and decisions. Corruptive conduct is less likely to thrive in institutional environments that discourage and sanction such behaviour. To address corruption, institutional governance frameworks grounded on principles of accountability, transparency and material risk, anti-corruption and anti-bribery have to be implemented. However, their ability to curb venality is limited, as they remain hindered by considerable dysfunctionalities. This can be partly attributed to the fact that regulations, laws, and rules, despite good intentions, do not always translate seamlessly into organisational practice (Bebbington, Kirk, and Larrinaga 2012; Luque-Vílchez and Larrinaga 2016). This is particularly true in corruption-affected settings, which diminish regulatory effectiveness (Ganda 2020; Teichmann, Falker, and Sergi 2020).

Regulatory frameworks operate under the assumption that increased levels of reporting improve transparency and accountability, and are associated with better governance. Therefore, disclosure has become desirable in itself and appears positioned as a key strategy to address the problem of corruption. Indeed, a significant portion of SEA research on this topic has examined the impact of anti-corruption regulatory initiatives, particularly in the areas of reporting and transparency across diverse settings, e.g. Chatzivgeri et al. 2020 in the UK; Cortese and Andrew 2020 in the US; Ejiogu, Ejiogu, and Ambituuni 2019 in Nigeria; Leong and Hazelton 2017 in Australia. Many of these studies critically assess the viability of reporting regulation as a means to advance the fight against corruption. Regulatory frameworks were often found to be inadequate, offering limited support to institutions and organisations in curbing corrupt practices.

Regulatory shortcomings are often attributed to enduring structural forces that continue to control anti-corruption reforms. Importantly, however, governance reforms and frameworks for fighting corruption, with their neoliberal foundations, are at odds with local value systems. Anti-corruption initiatives have often relied on universal models, which have proven inadequate for navigating the complex political landscapes of host countries. Prior studies suggest that anti-corruption frameworks grounded in Western accounting and accountability ideologies, rather than achieving their intended goals, are often captured by the vested interests of powerful local elites, thereby creating an illusion of transparency (Ejiogu, Ejiogu, and Ambituuni 2019; Ejiogu et al. 2025). Such insights into how venality undermines regulation are crucial, highlighting the need for more research in this area, particularly in relation to social and environmental governance for anti-corruption and anti-bribery in both developed and developing countries.

Governments and official state institutions are central to anti-corruption efforts, but they are also frequently compromised by the very corruption they aim to combat. Therefore, government accountability represents an important yet underexplored area of scholarly research that warrants greater attention. Asare, Burton, and Dunne (2022) is

representative of studies following this line of inquiry, analysing how Ghana's government discharges accountability for its policies in the oil and gas sector. However, questions concerning the accountability of governments and national institutions require further scholarly attention. In this regard, while we know that accounting often serves the vested interests of governments and the corporate sector, it could, under certain conditions, function as a tool for emancipation (Gallhofer and Haslam 2019). Importantly, however, conventional accounts are often susceptible to hegemonic influence and institutional capture and may, in themselves, be insufficient to ensure the accountability of the powerful. For these reasons, we argue that exploring alternative forms of accounting is useful. Shaped by interactive, participatory processes that include marginalised voices, counter-accounts, dialogic and prefigurative accounts (Thomson, Dey, and Russell 2015; George, Brown, and Dillard 2023; Martinez and Himick 2023) offer promising avenues for capturing the perspectives of those directly affected by corruption and, in this way, introduce a distinctive angle to accountability demands. While counter-accounts have received some scholarly attention in relation to social inequalities, ecological damage and, mostly indirectly, corruption, the broader potential of alternative accounting practices remains largely untapped. Hence, more research is needed to fully grasp the potential of accounting in strengthening civil society's oversight of public institutions, particularly in terms of the sustainability agenda, and in challenging corruption that hinders the achievement of sustainability agendas.

Another avenue of academic inquiry lies at the intersection of Western-based organisations and governments operating in regions traditionally marked by high levels of corruption, particularly when viewed from a developing economy perspective. These organisations, rooted in cultural contexts vastly different from those of their host environments, often bring with them values and practices that may be misaligned or even clash with local norms and the broader socio-economic and political context (Lauwo, Otusanya, and Bakre 2016). This raises interesting questions: What constitutes corruption in the first place, and what value systems shape its understanding? How can it be navigated to best support the well-being of local communities and their natural environments? How can multinational organisations be meaningfully held accountable, and are reporting systems and regulations the most suitable for this purpose? What alternative accountability practices could be envisioned for multinational organisations to better meet the needs of local communities? There is significant potential for colonial and post-colonial scholarship to shed light on the historical and cultural dynamics that shape perceptions of governance and deepen our understanding of these issues.

Societal and Ecological Implications

We began this editorial by emphasising our interest in corruption, and we justified our focus in light of its profound impact on both societies and ecological systems. Returning to this theme in the third point of the anti-corruption agenda outlined here, we underscore the need for further research into the societal and environmental consequences of corruption, abuse of power, and institutional (un)accountability, as well as the role of accounting therein.

As highlighted by Apostol (2022), much of the existing literature tends to treat accounting as a neutral and unproblematic practice. The effects of accounting reforms

on reducing venality are often taken for granted, as failures are typically attributed to institutional inefficiencies rather than to the role that accounting itself plays in enabling corruption and perpetuating a lack of transparency. However, accounting scholars (see Everett, Neu, and Rahaman 2007; Ejiogu, Ejiogu, and Ambituuni 2019; Ejiogu et al. 2025) have become increasingly sceptical of the notion that accounting alone can effectively combat corruption, emphasising that cultural norms and values are often overlooked in the design and implementation of anti-corruption initiatives. This is largely because the infrastructures and mechanisms designed to combat corruption are often grounded in Western assumptions and therefore fail to account for the diverse cultural values, norms, and complex socio-political contexts of non-Western countries. As highlighted by Apostol (2022, 226), 'corruption is socially and economically relevant to SEAR' (i.e. social and environmental accounting research), particularly in a resource curse context, as it often exacerbates ecological vulnerabilities and social inequalities on citizens and local communities. This occurs through the abuse of power and the formation of exclusionary or illegal agreements between states and corporations, which ultimately have a detrimental impact on income and social equality for marginalised citizens and local communities.

In many contexts, corruption is deeply embedded within the societal fabric, often with very tangible consequences. While its social and environmental implications have been explored in fields such as political ecology and conservation (Smith and Walpole 2005; Williams and Le Billon 2017), they remain insufficiently examined from an accounting perspective. This is an important observation, since the contribution of accounting and accountability systems, as tools for economisation and financialization, to the deterioration of social and ecological conditions, is well documented (Cooper, Coulson, and Taylor 2011; Cooper, Graham, and Himick 2016). However, there is less evidence on the processes and mechanisms through which these tools are sustained by fraudulent practices and, more critically, on their consequences for human and non-human life as well as the health of ecological systems. We believe there is scope for research in this area to shed light on the intricate link between corruption and accounting.

When examining social and environmental consequences, the context is an important consideration, as corruption and the fight against it take on diverse meanings and forms, manifesting differently across settings. The presence of corruption is global, but it inevitably tends to be more pronounced in the so-called developing and transitioning countries (e.g. Ristei 2010; Chadee, Roxas, and Kouznetsov 2021; Krasodomska 2025). For instance, Ristei (2010) examined the role of political will in establishing the rule of law and curbing corruption within the Romanian judiciary between 1997 and 2006. The author argued that the complex transition to democracy and a market economy in Central and Eastern Europe created favourable conditions for corruption to thrive, to the extent that it became a major cause of deviations from the rule of law. Consequently, the establishment of independent and corruption-free judicial systems emerged as a critical priority for maintaining the rule of law, since a corrupt judiciary can undermine good governance, reduce economic growth, distort public expenditure, marginalise citizens, diminish moral values, weaken anti-corruption and transparency efforts, foster public disdain, erode trust in institutions, and impede access to justice. The paper concludes that the persistent failure of anti-corruption strategies largely stems from a lack of genuine political will to combat corruption.

Although Ristei (2010) was not published in an accounting journal, it has significant implications for accounting research, particularly in relation to social accountability, governance, and environmental responsibility. The study underscores how the absence of transparency, accountable institutions, and the rule of law can affect progress toward achieving sustainability policies and human rights–based developmental goals. Such deficiencies may also undermine both local and global efforts to combat corruption, with substantive implications for climate actions and initiatives, and broader environmental objectives. Consequently, within the context of SEAR, further empirical research is needed to evaluate the effectiveness of various anti-corruption initiatives, including transparency mechanisms, judicial reforms, and civil society interventions, in combating corruption and fostering accountable institutions. In addition, future studies could explore how political will across different governance systems influences the implementation of anti-corruption initiatives and their impacts on climate and ecological policies and practices. Comparative analyses could help uncover the mechanisms through which political will or its absence affects the development of sustainable, transparent, and accountable institutions geared towards the achievement of the Sustainable Development Goals.

Introducing Papers in the Special Issue

As highlighted by Apostol (2022), although there is a substantial body of research on corruption within the accounting literature (see for instance, the studies published in the *Journal of Financial Crime*), the socioeconomic and ecological impacts of corruption within the field of SEA remain underexplored. The papers included in this special issue make a valuable contribution by attempting to unveil the socioeconomic and ecological implications of corruption in diverse contexts.

In 'Private anti-corruption reporting', Berg (2025) mobilises a unique data set of 25 private engagement reports between Nordic institutional investors and global companies and Rached's (2016) accountability framework to critically investigate accountability arrangements in private anti-corruption reporting and their relationship with social and environmental dimensions. The paper builds on the literature on public and private anti-corruption disclosure, thus setting the stage for a focused analysis of the interaction between investors and global companies involved in cases of corruption (such as bribery to secure contracts or money laundering). The analysis indicates that private anti-corruption reporting creates a space for dialogue, enhancing transparency and answerability, but lacks coercive power. This form of communication is rather reactive than proactive. This reactive nature reflects the connection with social and environmental consequences – as such, the social implications of corruption include erosion of social trust in public institutions, social imbalances and inequalities, diverted funds and exacerbation of poverty, overall with negative consequences for the environment (arrangements resulting in increased pollution, resource depletion, unsustainable resource extraction, etc.). Private anti-corruption reporting is found to be a remedial tool only, usually activated after the misconduct, and it is used to provide investors with more detailed explanations. In the words of the author, these interactions 'go beyond the often symbolic and commitment-focused public disclosures'. The paper suggests that investors should develop frameworks for the consequences of corruption cases, for a more effective function of

communicating through private reports. For policymakers, the study shows that 'private reporting can supplement public oversight, but it cannot replace it' (Berg 2025).

The second paper by Porporato (2025) contributes to the anti-corruption discourse by examining whether accounting reports have the potential to deter corruption in mining waste management in Brazil, as well as the nature of disclosures provided to stakeholders as a form of transparency. The study situates transparency within the broader context of corruption in Latin America, exploring how the appearance of transparency can, paradoxically, be facilitated by corrupt practices and actors. Drawing on performativity theory, the authors link these dynamics to social and environmental disasters by employing a longitudinal case study of a company that experienced two tailings storage facility failures (Vale SA), thereby highlighting the complex interplay between accounting, corruption, and sustainability. The author argues that corruption is a key factor explaining why risks in Latin America often materialise into disasters. Enhanced disclosure can promote transparency and reduce corruption, while greater civil society participation can help lower both the level and cost of abuses of power. The role of transparency in curbing corruption, they suggest, is grounded in performativity theory, which relies on calculative techniques that define what is measured and what is excluded in accounting reports. These professional practices and accounting artefacts extend beyond the boundaries of sustainability report disclosures, and when both are integrated, they can function as powerful deterrents to corruption. The study distinguishes between disclosures made in financial accounting reports and those presented in sustainability reports, highlighting how the selective invisibility of certain information enables officers and managers to engage in corrupt practices that can transform risks into full-scale disasters.

In her commentary, Lauwo (2025) extends work on SEA (e.g. by Apostol 2022) to address several shortcomings of anti-corruption literature, namely a focus on financial reporting and a lack of research on certain regions (e.g. African countries). The commentary explains and exemplifies several idiosyncrasies of African contexts that should underpin relevant and meaningful anti-corruption SEA research that moves beyond technical solutions. These realities are also applicable in other emerging contexts such as Central and Eastern Europe, thus making the comments more relevant on an international level. For example, CSR and governance reporting in some of these countries seems to serve symbolic purposes to legitimise elites rather than to empower stakeholders; and such practices are mostly used in a rhetorical way, despite corruption being institutionalised in certain industries, operating both formally and informally. These realities challenge the application of Western-derived anti-corruption frameworks and institutional reforms in such contexts, obscuring 'how corruption, accountability, and sustainability are shaped by the continent's specific political, social, and historical conditions'. Lauwo (2025) then suggests that SEA research should study corruption as an institutionalised outcome of existing political economies; how anti-corruption is performed in practice; and actively draw on African-based conceptual frameworks (theories and local understandings) and be anchored in the Global South more generally. Fundamentally, the author argues that SEAR would benefit from understanding corruption at the intersection of local practices and transnational systems of wealth extraction, thus moving beyond locally relevant studies to a more holistic understanding of the meaning, causes and consequences of corruption, possibly illuminating subtle forms of corruption and institutional failure persisting in the Global North.

While Berg (2025) offers insights into a specific investment domain relevant to private investors, particularly emphasising the role of accountability, Biehl's (2025) commentary introduces additional layers of complexity to the investment landscape from the standpoint of financial institutions. His commentary is grounded in extensive professional experience, having worked across both academia and financial institutions. This dual perspective has enabled him to observe the significant disconnect between these domains in how sustainability disclosures are utilised in investment decision-making within financial institutions. Biehl observed that academic research in this field often relies on assumptions that, while theoretically sound, do not hold up in practice and therefore warrant critical examination.

One such assumption is the academic belief in the transformative role of investors, especially institutional investors, as agents of sustainability, presumed to make investment decisions that systematically exclude corrupt companies from their portfolios. A second assumption, stemming from the first, is the belief in the existence of a distinct sustainability-oriented institutional logic within the investment arena, positioned in opposition to the dominant financial logic. He challenges the oversimplification of this view, demonstrating that what is perceived as a sustainability logic is, in practice, embedded within three prevailing institutional logics: financial markets, risk management, and compliance. To illustrate the extent to which these assumptions diverge from real-world practices, Biehl (2025) offers a detailed account of the internal decision-making processes within financial institutions, highlighting the specific contexts in which sustainability disclosures are employed and the outcomes they produce.

Biehl's commentary contributes to bridging the gap between academic research and practical application, an endeavour that aligns closely with his professional commitment and aspirations in the broader accounting literature. We hope that his reflections on the practices of financial institutions and investors will help redirect scholarly inquiry toward a deeper understanding of their operational dynamics, particularly through qualitative research approaches.

Reflecting on the contributions in this special issue in light of the anti-corruption agenda proposed earlier in this editorial, we note that both Berg (2025) and Porporato (2025) rely on data sources derived from corporate reporting. The articles are complementary in that Porporato (2025) conducts a content analysis of public corporate disclosures, whereas Berg (2025) investigates private reports utilised in investment decision-making contexts. To varying degrees, both articles adopt a critical stance toward the capacity of corporate-centred reporting to meaningfully contribute to the mitigation of corrupt practices. While Porporato (2025) is more optimistic in her assertions concerning the role of sustainability reports, she also notes their tendency to create invisibilities and hence obscure efforts to curb corruption.

The two research articles make contributions to all pillars of our agenda, although perhaps to different extents. First, they present examples of organisational initiatives aimed at controlling corrupt conduct and documented in public or private reports intended to enhance transparency. Second, the papers shed light on institutional limitations inherent in existing accounting frameworks. This is even though, in both cases, the reporting frameworks are specifically designed to address organisational involvement in corruption. Third, the social and environmental consequences of corruptive practices are made evident in both cases, although they receive a more prominent place in Porporato (2025).

We note that the research papers in this special issue largely rely on conventional accounting documents, particularly corporate reports, to investigate corruption. However, the examination of reports in a private investment engagement in Berg (2025) is certainly praiseworthy. Likewise, Porporato (2025) does take a step further in following the tradition of counter-accounting scholarship and drawing on a wide range of public documents to portray a contrasting account of corrupt organisational practices. However, as the Lauwo (2025) commentary observes, pursuing alternative mechanisms for holding power to account remains essential (e.g. community social audits, Jenkins and Goetz 1999) in addition to the need to adapt Western accounting instruments when applied in non-Western settings, and this presents a promising direction for further research.

The two commentaries in this issue offer relevant and valuable contributions to advancing the anti-corruption research agenda. Lauwo (2025) emphasises the importance of contextual sensitivities, while Biehl (2025) underscores institutional dynamics that largely elude scholarly attention. Both authors highlight that understanding the societal and ecological implications of corruption requires a nuanced examination of the institutional mechanisms at play, whether within the sustainability arena or across broader political and economic spheres.

Concluding Remarks

In this editorial, we intend to outline a research agenda structured around three key pillars, each exploring avenues through which SEA scholars might mobilise their knowledge to contribute meaningfully to anti-corruption efforts. In the final remarks of our text, we acknowledge that researching corruption presents distinct challenges that set it apart from other topics, particularly due to its methodological complexities and safety concerns.

Accounting research on corruption typically relies on official corporate reports as the primary medium through which organisations communicate their actions, under the assumption that transparency would help shape corporate behaviour. However, this approach offers only a partial perspective. Richer and more nuanced insights can be achieved by diversifying both the sources of data and the methodological approaches employed. While quantitative and qualitative methods each have their value, qualitative research is particularly vulnerable to methodological challenges. It is recognised that organisational scholars conducting qualitative research frequently encounter difficulties in gaining access to research sites (Gendron 2000), a methodological challenge that is especially pronounced in certain regions with less developed research traditions (Azungah 2019). Securing access to the field sites that permit observation of internal organisations dynamics, particularly in cases involving sensitive issues, such as corruption, presents a significant barrier; arguably, the most critical obstacle to conducting meaningful fieldwork in this area. Even access to the organisation does not ensure the quality or comprehensiveness of the data collected, where interviewees are hesitant to engage openly and discuss sensitive matters in detail.

To navigate such constraints, some studies resort to alternative methodological strategies. However, the selection of a methodological strategy is largely shaped by the specific objectives of the research project and its focus, whether on the organisation

itself, broader institutional arrangements, or the social and environmental implications of organisational actions. If the aim is to shed light on the impact of organisational actions on underrepresented groups, then interviews with affected constituents are a useful methodological approach that facilitates a more approachable but partial and more subjective access to organisational realities. The use of other relevant sources for triangulation purposes increases the credibility and authenticity of findings (Messner, Moll, and Strömsten 2020). If the aim is to uncover illicit activities and concealed organisational and institutional practices while drawing on sources that carry institutional authority, then utilising official records in a triangulated manner across their original sources can be an effective strategy. Undeniably, direct access and observation remain the most effective methods for studying corruption, but they are rarely feasible and may pose risks to researchers, which warrants a few words below.

A certain level of risk in fieldwork is deemed essential for gaining deeper insights into the phenomenon under investigation, suggesting that an overly cautious, entirely safe environment may hinder the production of meaningful findings (Brougham, Uttley, and Haley 2023). However, for fieldwork on sensitive topics, such as corruption, researchers may face physical risks that can even threaten their personal safety, particularly when they are perceived as outsiders or informants who might expose illicit operations (Sluka, 1990). This is even more so in politically unstable contexts, affected the most by corruption. This is a highly valid concern that may discourage scholars from pursuing this type of research. Beyond concerns for physical integrity, researching sensitive topics, particularly when marginalised groups are involved, can expose scholars to emotional and psychological stress.

Yet, institutional guidance on how to navigate these challenges remains limited (Fenge et al. 2019). According to Brougham, Uttley, and Haley (2023), there are currently no established protocols and little institutional guidance to prepare researchers for the study of criminal behaviour, leaving them responsible for ensuring their own bodily and mental safety. Ethical review procedures in universities tend to focus primarily on the potential impact of research on participants and the broader research context, often overlooking the safety and well-being of researchers themselves. Although official recommendations remain limited, useful insights are provided by researchers who share their personal experiences conducting studies on sensitive topics and in hazardous environments (e.g. Sluka, 1990; Doyle and McCarthy-Jones 2017). These studies emphasise the importance of adopting pragmatic and innovative methods for data collection as well as maintaining flexibility in the research design and execution. We certainly encourage all prospective researchers who want to expose and conduct research on corrupt practices and policies to carefully consider their safety and well-being when collecting data and conducting this kind of research.

We end this editorial here and invite you to enjoy reading this special issue! We hope that you will find important insights into the role of accounting in curbing corruption in SEA.

Note

1. https://joint-research-centre.ec.europa.eu/jrc-news-and-updates/world-emissions-hit-record-high-eu-leads-trend-reversal-2025-09-09_en; hvariousttps://www.iea.org/reports/global-energy-review-2025/co2-emissions.

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