



*Through the Looking Glass: The Emergence, Evolution and Embedding of
Sustainability Accounting in a Family Business*

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Through the Looking Glass:

The emergence, evolution and embedding of sustainability accounting in a family business

Summary

This study extends and deepens our understanding of why and how organisational sustainability activities and accounting unfold and embed over time. It presents a longitudinal case study examining the emergence and evolution of an environmental management system, environmental management accounting, sustainability reporting, and a sustainability programme in a large, family-owned group of companies. The case analysis is theoretically framed using the concepts of organisational identity and internal legitimation.

The study reveals an enduring interplay between the organisation's sustainability programme and its organisational identity and internal legitimation processes. It demonstrates how key participants in the sustainability programme used a variety of strategies to seek legitimacy for the programme from internal audiences and powerful stakeholders while also engaging in their own legitimacy (re)evaluations. While prior research has identified a set of strategies for establishing *external* legitimacy, this study finds that legitimating 'identity talk' is an important additional mechanism in the process of establishing *internal* legitimacy for new organisational activities. In contrast with prior research, the study uncovers how external sustainability reporting can be a by-product of other sustainability-related activities rather than an organisation's primary medium (or output) of the process of engaging with sustainability. The study shows how despite a highly supportive organisational environment, external sustainability reporting may be weakly and temporally legitimated within an organisation rather than institutionalised.