projects in the areas of solid waste management, recycling, and reforestation.

**Future Work**

The Accountancy profession in the Philippines is actively getting its members engaged in considering environmental issues in their decision making. Through the committed actions and unwavering interest of individuals and groups within the organization, PICPA has made great strides towards putting the environment on the agenda of the accountancy profession in the Philippines. However, much work still has to be done to sustain the various programs that are already in place, particularly in the area of educating professionals and students in the practice of environmental management accounting. The Institute looks forward to meeting these challenges in the future and will continue undertaking projects that will help promote sustainability in business and society through more innovative practices in accounting.

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**The Asia Pacific Interdisciplinary Research in Accounting (APIRA) 2001 Emerging Scholars Colloquium: Positive Signs for Environmental Accounting Research**

Mr. Sumit K. Lodhia, Associate Lecturer, School of Business and Information Management, The Australian National University.

*Sumit attended the APIRA 2001 Emerging Scholars Colloquium in Adelaide and his impressions of the meeting follow.*

I had the pleasure of attending the *emerging scholars colloquium* at the APIRA conference held a day before the actual conference commenced (July 15\(^{th}\)-17\(^{th}\)). Environmental accounting was well represented at the colloquium with senior researchers in social and environmental accounting such as Professor Rob Gray, Professor James Guthrie, Professor Lee Parker, Professor Craig Deegan and Professor Tony Tinker all heavily involved in presentations and discussions. In addition, there were eight participants who discussed their research projects in social and environmental accounting (see the details in Box 1).

The objectives of the colloquium were to provide participants with research and mentoring in the fields and methodologies relevant to the APIRA 2001 conference, to provide networking opportunities between emerging scholars and to provide opportunities for emerging scholars to present their current work for discussion in a small group setting.

The colloquium began with an informal dinner on Friday, July 13\(^{th}\) at the Balcony restaurant in Strathmore Hotel. The rather ominous date turned into a very pleasant evening with emerging scholars interacting...
with senior academics and amongst themselves. The colloquium was held in the Department of Commerce building of the University of Adelaide the next day, and was followed by another informal dinner at the Fleet Street café in the evening. A total of thirty seven emerging scholars and twelve senior academics attended the colloquium.

After an informal introduction by colloquium organizer, Professor Lee Parker, the first plenary was held. This examined the “international research scene”. Presenters spoke about the state of accounting research in the US (Professor Tony Tinker), Europe (Professor Richard Laughlin) and the Asia-Pacific Region (Professor James Guthrie).

Participants were then divided into small groups (approximately eight people) under the supervision of two research faculty members. In these groups, individual research projects in particular subject areas were discussed. The research areas were divided into Social and Environmental Accounting, Financial Reporting and Auditing, Public Sector, History, Organizational Change and Control, and Gender, Ethnicity and Professions. In all, four small group sessions and three plenaries were held during this one day event.

The second plenary took place just before lunch. Professor Rob Gray and Professor Sue Llewellyn shared their experiences in relation to research project management. All colloquium faculty participated in the final plenary which addressed the key issue of publication through a discussion of “Editors and Referees Requirements”.

All participants agreed that the colloquium had benefited them tremendously. Having the opportunity to discuss our research with pioneers in the field of environmental accounting was something that we would always cherish. Their words of wisdom and encouragement helped to motivate and reassure us that we should remain in academia. Colloquium faculty also shared their experiences and made us realize that hard work, persistence and self belief were the essential virtues to succeed in a research project. The plenaries provided us with a general overview of good research practices and gave us insights into publication alternatives and requirements. Mingling with other emerging researchers was a pleasant experience and allowed a range of ideas to be discussed. Many of us exchanged email addresses and agreed to remain in touch in the future, assisting each other with advice and suggestions.

It is remarkable to note that even though research into environmental accounting issues has been in existence for well over a decade, presentations made at the colloquium on this area of research took up the same proportion of time as that of other research disciplines such as financial reporting or public sector reporting (which have dominated the research agenda for many years). This implies that environmental accounting is now a subject area of its own, rather than being treated as the non-traditional research issue that it was relegated to in the early days of research into it.

Box 1 indicates that the range of topics being researched differ widely, suggesting the wealth of researchable opportunities in environmental accounting. If these indications are anything to go by, then it must be recognised that environmental accounting research has come a long way within a very short time. It was envisaged that future research would rise above eco-efficiency issues to encompass the broader issues of sustainability such as eco-effectiveness and eco-justice (see Gray and
Bebbington, 2001 for discussion on these aspects).

References:

APIRA emerging scholars website http://www.commerce.adelaide.edu.au/apira/colloquium.htm


For further information Sumit can be contacted on sumit.lodhia@anu.edu.au

### Box 1: Social and Environmental accounting research topics

<table>
<thead>
<tr>
<th>Participant</th>
<th>Institution</th>
<th>Research Topic</th>
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<tbody>
<tr>
<td>Teresa Fielder</td>
<td>University of Southern Queensland, Australia.</td>
<td>An investigation into environment collaborations within the building and construction industry.</td>
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<tr>
<td>Kathy Herbohn</td>
<td>University of Queensland, Australia.</td>
<td>Reactions to a result - feasibility of incorporating economic estimates of the non-market values of forest uses into a financial environmental reporting system of a public sector forestry organisation.</td>
</tr>
<tr>
<td>Anna Rowe</td>
<td>Curtin University, Australia.</td>
<td>Company environmental accountability reporting in China.</td>
</tr>
<tr>
<td>Sharon Leahy</td>
<td>University of Western Sydney, Australia.</td>
<td>The effect of organizational Visibility and Environmental Impact on the Environmental Performance Strategies adopted by Australian Organizations</td>
</tr>
<tr>
<td>Sumit Lodhia</td>
<td>The Australian National University, Australia</td>
<td>Environmental accounting research opportunities on Fiji</td>
</tr>
<tr>
<td>Lane Moir</td>
<td>Cranfield University, UK.</td>
<td>The measurement of corporate social performance and presentation – A case study of UK corporate involvement in the arts.</td>
</tr>
<tr>
<td>Lisa Powell</td>
<td>University of South Australia, Australia.</td>
<td>Environmental disclosures: an insider view</td>
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<tr>
<td>Matthew Tilling</td>
<td>Flinders University of South Australia, Australia.</td>
<td>Discussion on legitimacy theory</td>
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