

CIFREM SEMINARS

SOCIAL ACCOUNTING AND ITS THEORIES

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Via Inama, 5

This paper has the double aim of examining the contribution of mainland Europe to SEA research and, adopting a critical perspective, evaluate the possible trade-offs produced by the mainstreaming of the field. We retrieved papers published by mainland Europe authors on social and environmental accounting for a period of 21 years (1988- 2008). The paper reports a small contribution of mainland Europe, focused on authors of The Netherlands, Spain and Scandinavia. Overall, we could say that there exist two significant focal points: one that publishes conceptual, reviews and content analyses in focused journals that account for 51% of the total contribution in mainland Europe. The other focal point publishes qualitative research in interdisciplinary journals and accounts for 15% of the total contribution.