

# ENVIRONMENTALISM AND NGO ACCOUNTABILITY

**Edited by** Kemi C. Yekini,  
Liafisu Sina Yekini and Paschal Ohalehi

ADVANCES IN ENVIRONMENTAL  
ACCOUNTING & MANAGEMENT

**VOLUME 9**

# ENVIRONMENTALISM AND NGO ACCOUNTABILITY

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ADVANCES IN ENVIRONMENTAL ACCOUNTING &  
MANAGEMENT VOLUME 9

# ENVIRONMENTALISM AND NGO ACCOUNTABILITY

EDITED BY

**KEMI C. YEKINI**

*SOAS University of London, UK*

**LIAFISU SINA YEKINI**

*University of Derby, UK*

**PASCHAL OHALEHI**

*De Montfort University, UK*



United Kingdom – North America – Japan  
India – Malaysia – China

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# LIST OF ABBREVIATIONS

AccountAbility	Institute for Social and Ethical Accountability
ACUI	Africa Clean Up Initiative
CBO	Community-based Organisations
CSR	Corporate Social Responsibility
CSRO	Corporate Social Responsibility Officer
ENGO	Environmental NGO
EPR	Extended Producer Responsibility
ESG	Environmental Social Governance
FBRA	Food and Beverage Recycling Alliance
FCDA	Fairclough's Critical Discourse Analysis
FEPA	Federal Environmental Protection Agency
FTSE 100	Financial Times Stock Exchange 100
GHG	Greenhouse gas
GRI	Global Reporting Initiative
IBEX 35	Índice Bursátil Español 35 (Spanish Exchange Index)
IIRC	International Integrated Reporting Council
JATAM	Jaringan Anti Tambang (the Anti-Mining Advocacy Network)
KPA	Konsorsium Pembaruan Agraria (Consortium for Agrarian Reform)
LAKIP	Laporan Kinerja Instansi Pemerintah (Government Agencies' Performance Accountability Report)
MNC	Multinational Companies
NESREA	National Environmental Standards and Regulations Enforcement Agency
NGDO	Nongovernmental development organisations
NGO	Nongovernmental organisations
NPM	New Public Management
PRO	Producer Responsible Organisations
PWC	Price Waterhouse Coopers
SAKIP	Sistem Akuntabilitas Kinerja Instansi Pemerintah (Accountability System of Governmental Agencies' Performance)
SASB	Sustainability Accounting Standards Board



SENGO	Socioenvironmental Nongovernmental Organisations
SSA	Sub-Saharan Africa
UNCTAD	United Nations Conference on Trade and Development
UNGC	United Nations Global Compact
WALHI	Wahana Lingkungan Hidup Indonesia (Indonesian Forum for Environment)
WCED	World Commission on Environment and Development

# LIST OF CONTRIBUTORS

<i>M. Achsin</i>	Universitas Brawijaya, Indonesia
<i>A. Aderin</i>	Department of Accounting, University of Benin, Nigeria
<i>A.A. Adeyemi</i>	Department of Accounting, Olabisi Onabanjo University, Nigeria
<i>J.O. Akande</i>	Department of Accounting, Economics and Finance, Namibia University of Science and Technology, Namibia AND School of Accounting, Economics and Finance, University of KwaZulu-Nata, South Africa
<i>A.J. Akindele</i>	Department of Accounting, Olabisi Onabanjo University, Nigeria
<i>O.T. Bakare</i>	Department of Accounting, Usmanu Danfodiyo University, Nigeria
<i>A.M. Chijoke-Mgbame</i>	Department of Accounting and Finance, De Montfort University, UK
<i>M. Doorasamy</i>	School of Accounting, Economics and Finance, University of KwaZulu-Natal, South Africa
<i>H. Maama</i>	Faculty of Accounting and Informatics: Management Accounting Department Durban University of Technology, South Africa
<i>O.P. Mafimisebi</i>	Leicester Castle Business School, De Montfort University, UK
<i>C.O. Mgbame</i>	Department of Accounting and Finance, De Montfort University, UK
<i>Paschal Ohalehi</i>	De Montfort University, UK
<i>N.M. Ojo</i>	Leicester Castle Business School, De Montfort University, UK
<i>I.I. Okwuosa</i>	Caleb University, Nigeria
<i>Yeney Widya Prihatiningtias</i>	Universitas Brawijaya, Indonesia
<i>O. Soyode</i>	Department of Accounting, Olabisi Onabanjo University, Nigeria

*Habib Muhammad Shahib*

Universitas Brawijaya, Indonesia

*Eko Ganis Sukoharsono*

Universitas Brawijaya, Indonesia

*Kemi C. Yekini*

SOAS University of London, UK

*Liafisu Sina Yekini*

University of Derby, UK

# PREFACE

Environmentalism is an increasing concern of the nongovernmental organisation (NGO) arising from the strategic partnership that they provide for their governmental counterparts. Environmental rights are broad in terms of philosophy, ideology and social movement, such that the cooperation between governmental and NGO is fast becoming a necessity. It is increasingly becoming a reality that the natural environment and its continuous health must be protected and improved upon. The natural environment, which includes living things other than humans, deserves to be considered and should shape the morality of political, economic and social policies.

Accordingly, countries across the world are dealing with the environmental, social and economic impacts of rapid population growth, development and natural resource constraints. Consequently, there is an ongoing partnering with strong NGOs and environmental NGOs (ENGOS), communities and other institutions in dealing with these issues more successfully (Al Mubarak & Alam, 2012). In addition, there has been a growing debate on the accountability of ENGOS. The motivation of many ENGOS is to influence public opinion on important issues, knowing that public opinion will have to be responded to by the government (Meyer & Lupo 2010). Despite this, ENGOS play an important role in society and make vital environmental and social interventions in society through research, policy development and institutional capacity. This also includes helping with an independent dialogue with civil society to help people live more sustainable lifestyles (Al Mubarak & Alam, 2012) in a bid to address the issues arising from globalisation and otiose regulations. As a result, these organisations are increasingly filling the space created by the state in an effective service delivery to the most vulnerable in society, where they have had to deal with the effects that environmental unsustainability has had on them.

Nevertheless, environmental issues are still at the top of the development NGO missions' discourse because they aim to maintain both social and economic sustainable communities, with environmental sustainability being essential for long-term economic and social viability (Unerman & O'Dwyer, 2010). For example, the issue of global warming has an effect on the most vulnerable in society, particularly in developing countries, despite these countries contributing less to the global greenhouse gas emissions that contribute to global warming (Global Humanitarian Forum, 2009). This volume, therefore, aims to extend the research on environmentalism and the NGOs' roles in promoting environmental accountability.

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# REVIEW OF ENVIRONMENTALISM AND NGO ACCOUNTABILITY

Kemi C. Yekini, Liafisu Sina Yekini and Paschal Ohalehi

## ABSTRACT

*The nexus between Environmentalism and NGO Accountability can be established through different and diverse contexts. This edition of the journal examined these different contexts in the 6 different articles published in the edition. Taken together, the articles examined issues such as the work NGOs do and how they account for such in Africa, the Asian region and the global economies. The authors did this using differing theoretical perspectives and concepts. These range from use of the stakeholder salience theory, downward accountability perspective, sustainability, holistic integrated framework and critical study analysis within the context of the developing, continental and global economies. Others include the impact of NGOs on vulnerable communities and the need for environmental footprint accountability and disclosure. The edition is a compendium of information on these various themes which promises to be very useful in understanding these issues.*

**Keywords:** Environmentalism; NGO accountability; sustainability; downward accountability; integrated framework; vulnerable communities; disclosure; global economies

## INTRODUCTION

Nongovernmental organisations (NGOs) play a key role in all aspects of human endeavour through advocacy, especially in supporting the most vulnerable in the society. The role of NGOs is more pertinent as the world faces the reality of a global pandemic on a scale that has not been seen for generations. Consequently, NGOs will continue to play a part in the strengthening of communities ravaged by diseases and neglected by the State for many more decades. In addition, the NGOs'

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role in promoting advocacy for organisations to imbibe corporate environmentalism through environmental disclosures and the environmental sustainability goal cannot be understated. NGOs play a critical role in holding firms accountable to their environmental obligations. Gray (2002) asserts that the key aim of environmental accountability within organisations is to hold managers responsible for outcomes arising from their actions or inactions, which is consistent with the missions and stated aims of various environmental NGOs (ENGOS). Nevertheless, NGOs and ENGOS have been caught in promoting their own narrow interests too rather than that of the society for which they are meant to serve (Choudhary, 2017). To this end, there has been an increase on issues around NGO accountability, particularly due to the growing size of NGOs, and many media outlets have publicised NGO scandals across the globe (Gibelman & Gelman, 2001; Ohalehi, 2018).

Extant literature on accountability has been discussed extensively in the last two decades. For example, Agyemang, O'Dwyer, and Unerman (2019) and O'Dwyer and Unerman (2008) discussed the accountability relationship between NGOs and their donors. They argued that NGO accountability is multifaceted and can constrain beneficiaries' accountability. Nevertheless, arguments still remain on upward and downward accountability with varying contributions, and some have also called for holistic accountability in consonance with the argument of prior studies (see Dixon, Ritchi, & Siwale, 2006; Ebrahim, 2003).

Furthermore, there is burgeoning literature coverage on environmentalisms at the top of the NGO missions' discourse because they aim to maintain both social and economic sustainable communities with environmental sustainability being essential for long-term economic and social viability (Unerman & O'Dwyer, 2010). In addition, there is also growing evidence amongst NGOs, stakeholders, regulators and businesses on how firms' activities affect the environment. This is fostered by the growing degradation and exploration of natural resources through the actions of these firms (Kılıç & Kuzey, 2018). A study by Grant and Vasi (2017) on NGOs and environmental accountability shows that NGOs can help reduce the amount of anthropogenic greenhouse gases being emitted to the environment by disseminating environmental norms. They demonstrated that countries that have more memberships in NGOs have tended to have lower carbon dioxide (CO<sub>2</sub>) emissions in the aggregate. This shows that local ENGOS not only directly reduce plants' emissions but also indirectly do so by enhancing the effectiveness of sub-national climate policies that encourage energy efficiency (David, Hironaka, & Schofer, 2000). Similarly, Pulver (2007) wrote on the threat of climate change which has elicited divergent climate policy responses from the world's major oil multinational corporations (MNCs), which split the oil industry into two factions, those that argued for and against international action on climate change. Pulver (2007) went further to analyse the causes and consequences of this split in the oil industry. His analysis contributed to the debate between ecological modernisation theorists and the treadmill of production by highlighting the midrange processes of contestation shaping the long-term environmental trajectory of capitalism.

Nevertheless, NGOs play a vital role through advocacy in order to solve environmental issues through making governments and businesses accountable for their activities. Consequently, NGOs can offer a new mode of regulation

through setting the aims of an international civil society. [Chartier and Deléage \(1998\)](#) argue that NGOs need to establish a link between the local and international levels of politics that are at the core of the conflicts and power struggles that determine the outcome of human and environmental disasters. However, this narrative, though now accepted, raises problems, as major international ENGOs are pushed into making arguable compromises. These compromises have led to further collaborations between firms and NGOs in furthering sustainable environmental objectives, such as where NGOs work with firms in order to find beneficial outcomes rather than working in conflict with firms or using hostile approaches. For example, [Elkington and Fennell \(2000\)](#) showed various types of the 'firms-NGO' relationships, which range from adversarial to a strategic joint venture. For instance, NGO environmental groups, such as the Wildlife Fund, agreed that conservation practices that conflict with businesses do more harm than good. They concluded that their approach should encompass more than just the environment, but they should also consider sustainability in its social, economic and environmental context ([Pearce, 2003](#)). An increasing consensus, thus, suggests that a business must assist in solving corporate externalities, since an enterprise's taxes alone are insufficient ([Jamal & Bowie, 1995](#); [Kumaza, 2018](#)) to ameliorate appalling environmental pollution. Undeniably, a business holds immense economic resources, including financial power and expertise to develop host communities if it so desires ([Kumaza, 2018](#); [Lippke, 1996](#)). Further examples have followed, such as in construction and public utilities. Thus, this puts NGOs at the forefront in promoting, through advocacy, organisations to imbibe corporate environmentalism and maintain environmental accountability.

Moreover, the subject of this call for papers deals with NGO accountability and sustainability issues in the changing global environment. [Unerman and O'Dwyer \(2010\)](#) argue that a link which needs to be made is why and how sustainability issues interact with, and can be considered relevant to, NGO accountability. The reality is that issues around environmentalism and sustainability are central to the missions of development aid and ENGOs because of the activities they carry out, such as helping develop and maintain economically and socially sustainable communities with environmental sustainability being essential for long-term economic and social viability. However, in the changing global environment, such as the economic difficulties arising from the global pandemic and rising national debts of many countries, attention needs to be paid on environmental and sustainability issues in relation to NGOs' activities.

The call for papers for this volume, therefore, covers a wide spectrum of topics without any limits on theoretical conceptualisation and research methodologies. The topics covered include the impact of NGOs on environmental sustainability, NGOs and sustainable development goals, the accountability of ENGOs, NGOs and environmental/social reporting quality, promoting sustainability through NGOs, partnering with NGOs in transforming our world, the role of NGOs in tackling environmental issues, the role of NGOs in urban and/or rural environmental governance and so on. We present below a review of the submissions to the special issue, highlighting key areas/issues exposed by the studies that could drive debate for future research.

## REVIEW OF RESPONSES TO THE CALL ON ENVIRONMENTALISM AND NGO ACCOUNTABILITY

The response to the call for contributions to this volume reflects the extent of the current academic work undertaken to challenge existing thinking in the subject area. The contributing authors explored differing theoretical concepts, from stakeholder theory (Adeyemi, Bakare, Akindele, & Soyode, 2020; Maama, Akande, & Doorasamy, 2020) to collective action theory (Ojo & Mafimisebi, 2020), downward accountability theory (Okwuosa, 2020) and critical discourse analysis (Shahib, Sukoharsono, Achsin, & Prihatiningtias, 2020; Yekini & Yekini, 2020). The studies are also multidisciplinary and cover mainly developing economies. The countries covered include Ghana (Maama et al., 2020), Indonesia (Shahib et al., 2020) and Nigeria (Adeyemi et al., 2020; Mgbame, Aderin, Ohalehi, & Chijoke-Mgbame, 2020; Okwuosa, 2020). There are also the continent and global perspectives by Ojo and Mafimisebi (2020) on African transformational development and Yekini and Yekini (2020) on the global perspectives.

In this volume, the contributing authors explored diverse but very interesting and critical issues on environmentalism and NGO accountability as well as the roles of the NGOs' accountability in environmental sustainability. For example, the study by Mgbame et al. (2020) analyses the effectiveness of the environmental, social and governance (ESG) framework in fostering sustainability. The study utilises a library research by surveying the prior literature on issues related to ESG. The study proposes the development of a holistic integrated framework that incorporates quantitative ESG disclosures with financial reporting, achieved through the monetisation of the ESG indices. Okwuosa (2020) examines the downward accountability role of NGOs in the food and beverage industry in Nigeria. While Maama et al. (2020) explored the tenets of the stakeholder salience theory to explore the important and key influential role of NGOs as powerful stakeholders representing the vulnerable and less powerful stakeholders in the community. These two chapters specifically examine the advocacy role of NGOs on behalf of the vulnerable communities who are at the receiving end of corporate environmental irresponsibility. However, while the study by Okwuosa (2020) was based on a semi-structured interview of accountants and CSROs in the food and beverage industry, as well as the CEOs of two ENGOs engaged with environmental accountability, Maama et al. (2020) explored secondary data on the disclosure of environmental footprints by MNCs. In addition, while Okwuosa (2020) explored environmental accountability around the rights of the citizens to demand for and enforce accountability from MNCs under the Extended Producer Responsibility (EPR) in the food and beverage industry of Nigeria, Maama et al. (2020) and Adeyemi et al. (2020) both uniquely, from a mutually exclusive perspective, explored the role of NGOs in ensuring the quality of environmental footprints disclosures. Indeed, the literature in this space is very lean and Maama et al. (2020) and Adeyemi et al. (2020) uniquely close this gap in the literature.

In reality, the need for environmental footprint accountability and disclosure cannot be overemphasised given the age of global warming with most jurisdictions of the world still disclosing such practices voluntarily, while also

undermining the right of the citizens to demand accountability. Findings from [Okwuosa \(2020\)](#) are a good demonstration of this fact. The study reveals mixed views on the citizens' right to demand for and enforce environmental accountability against companies in the food and beverage industry under the EPR in Nigeria. The findings show that, while some are aware of their rights and indeed demand accountability, the majority of the citizens are not aware of the EPR's environmental accountability provisions. Others, although aware, are powerless due to a lack of resources to bring a case against erring companies in the industry. The authors, therefore, examined the NGOs downward accountability role in helping to bring about environmental accountability.

The study shows that the NGOs activities are mainly geared towards creating awareness among the citizens on how to deal with post-consumption waste, thus facilitating recycling activities. While the author acknowledged this gesture as a remarkable step towards keeping post consumption wastes off the streets, they opined that the gesture is a misplaced priority. The author's standpoint is that the NGOs' environmental accountability activities would have been better channelled towards eliminating the power asymmetry between the corporations and the citizens. The author argued further that the citizens' lack of awareness and poverty did not only place them in a vulnerable position but also provided grounds for MNCs to contest the citizens' rights to demand for and enforce environmental accountability. The MNCs rather recognise the government and its regulatory agencies as the bodies that are responsible to demand for and/or enforce environmental accountability rights. Therefore, the author opined that the NGOs downward accountability activities should be geared towards advocacy and creating awareness that educates citizens on their rights to demand and enforce environmental accountability. Although the awareness of the co-responsibility being created on the disposal of post-consumption waste is laudable, as it benefits both the environment and citizens, there is the need to eliminate the confusion about the citizen's power to demand and enforce environmental accountability against MNCs. Similarly, [Maama et al. \(2020\)](#) emphasise the role of NGOs as the mouthpiece and representatives of the less powerful stakeholders who have little or no influence on a firm's accountability practices. They teased out the various ways in which firms in developing countries are dealing with the extra need for environmental information and the factors that influence these firms' environmental accounting practices. Also exploring the influence of NGOs on the quality of environmental disclosures, they provided evidence on the extent to which NGOs influence the quality of environmental accounting practices of MNCs in developing countries. Likewise, [Adeyemi et al. \(2020\)](#) examined the impact of NGOs on environmental reporting practices by the listed companies in Nigeria and the effect of the cost of environmental remediation and pollution control on the financial performance of these companies.

[Shahib et al. \(2020\)](#) explored the role of socio-environmental NGOs (SENGOs) in rural environmental governance. They explored the views of leading SENGOS in Indonesia on socio-environmental governance and accountability by local governments in Indonesia. The research was motivated by the recent adoption of the New Public Management (NPM) paradigm by local governments

in Indonesia, which tend to marginalise socio-environmental issues. The authors presented the discourse of sustainable development accountability of SENGOS that tend to be marginalised due to the dominance of liberal economic development and the adoption of the NPM. Accordingly, [Shahib et al. \(2020\)](#) developed an innovative accountability model for local government governance and accountability of socio-environmental issues in Indonesia. In doing this, the authors analysed the structures and practices of socio-environmental accounting at the local level using the lenses of local SENGOS. This is particularly necessary, given that each state of the country has its own sociopolitical and environmental uniqueness. The model is intended as a reference point supporting the local voices, represented by the advocating activities of the leading SENGOS in Indonesia on socio-environmental issues that have received limited attention in local government's policies on accountability practices.

The last two chapters reflect on the various roles of NGOs in promoting sustainable and developmental transformation around the globe. For example, [Ojo and Mafimisebi \(2020\)](#) review the contribution of NGOs to Africans developmental transformation by exploring key activities around three crucial areas where NGOs have impacted Africa's development, namely the environmental, social and economic context. Exploring a collective action lens, the chapter emphasises the central role of NGOs in triggering developmental changes in Africa. And although this has often created some sort of tussle between the NGOs and state actors, the authors call for strategic collaborative partnerships between the NGOs and the states, as well as the communities, without undermining the role of any party. This, they argue, will not only allow for sustainable growth and accountability but will also result in large-scale transformation and financial prosperity of the continent. [Yekini and Yekini \(2020\)](#) presented an interesting review of the literature on the rise of environmentalism for the purpose of sustainability. The authors then evaluate the role of government on the need for world sustainability arising from environmental pollution and the role of NGOs as strategic partners of government in sustaining stability and growth around the world.

## **CONCLUSION: ENVIRONMENTALISM AND NGO ACCOUNTABILITY RESEARCH AGENDA**

From the foregoing discussions on the contributions to this volume, we can see a clear trajectory of likely critical and engaging future discourse on the growing research and debates on environmentalism and NGO accountability. Below are examples of areas for debates and/or research open to future researchers.

### *Environmental Accountability and Sustainable Developments*

In the contribution to this volume, reasonable grounds were covered on environmental accountability and sustainable development ([Mgbame et al., 2020](#); [Ojo & Mafimisebi, 2020](#); [Okwuosa, 2020](#); [Shahib et al., 2020](#); [Yekini & Yekini, 2020](#)). However, future research may explore other models capable of addressing the issues of environmental accountability and sustainable development from the

perspectives of the indigenous peoples' culture or religious beliefs, since these generally form the moral foundation of society and policy makers. This will not only help to unravel the challenges faced by the community in demanding accountability from corporations, but also it will provide a basis for ENGOs in their pursuit for accountability. In the same vein, future debates/research could be directed to examining the impact that the state-civic partnership, which is beginning to emerge between NGOs, the states and the communities, could have in the quest for sustainable and transforming developments of emerging economies. Such collaborative partnerships are capable of birthing sustainable structural transformation across the globe. [Ojo and Mafimisebi \(2020\)](#) emphasise the need for accountability from such a collaborative partnership that does not undermine the role of any of the parties involved.

### *Environmental NGO Accountability*

In this call, it was generally agreed that academics have long argued on how local ENGOs can solve problems that the market and state either creates or ignores. This is because ENGOs are likely to have a significant influence on firms' decisions because they combine elements of civil society and social movements. ENGOs may participate in national and local politics and a policy discourse, and they have been seen to join collaborative joint ventures in promoting environmental accountability and environmental sustainability programmes ([Grant & Vasi, 2017](#)). For example, this could be working with Public Utilities Commissions and energy companies. In another study by [Maama et al. \(2020\)](#), this shows that the NGOs' engagement with firms was measured using a dummy variable based on firms' disclosures of their engagement with NGOs, and that future research may consider other measures, such as the number of meetings or documented engagement activities with the NGOs. As some of the studies ([Okwuosa, 2020](#); [Shahib et al., 2020](#)) in this volume examined the ENGOs' role in environmental accountability from the perspectives of other stakeholders and from generated reports, it might be worthwhile to consider the perspectives of the NGOs themselves by conducting structured or semi-structured interviews of key officers of ENGOs.

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