



Barriers to the development of environmental management accounting

Environmental
management
accounting

An exploratory study of pulp and paper companies in Thailand

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Abstract

Purpose – The purpose of this study is to attempt to gain an understanding of the root causes of barriers to the development of environmental management accounting in organizations.

Design/methodology/approach – The study employs semi-structured interviews with key informants accompanied by site observations. Key informants include chief operating officers, environmental managers and accounting directors of three pulp and paper companies in Thailand.

Findings – The study identifies the root causes of the barriers: lack of building organizational learning, a narrow focus on economic performance and absence of guidance on environmental management accounting.

Research limitations/implications – As an exploratory case study, findings cannot necessarily be extrapolated to broader populations. To improve the generalization of the findings, future research should broaden the sample. It would also be beneficial to pursue comparative research between industries, countries and regions.

Practical implications – Developing environmental management accounting requires increasing “green” knowledge and generating a wider conception of corporate responsibility throughout an organization. In addition, government agencies have to play a significant role in promoting environmental management accounting.

Originality/value – This paper contributes to a deeper understanding of the influence of organizational learning mechanisms and the role of governments in developing environmental management accounting.

Keywords Economic performance, Environmental management, Workplace training, Supply chain management, Sustainable development, Thailand

Paper type Research paper

1. Introduction

Companies have begun recently to face increasing stakeholder concerns regarding the operational impact of the company on the environment and society as individuals become more aware of the fact that each operational process has the potential of generating a negative impact on ecological and societal systems (Handfield *et al.*, 2004; Hopwood, 2009). Governments, consumers, local communities and international



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