# Article information:

Climate change accounting research: keeping it interesting and different | Emerald Insight  
<https://www-emerald-com.ezproxy.lib.gla.ac.uk/insight/content/doi/10.1108/09513571111184715/full/html>

# Article summary:

1. 本文介绍了会计和责任领域中与气候变化相关的关键问题和领域，并介绍了组成该特刊的论文。

2. 研究表明，由于估算方法的不确定性，对碳和其他温室气体排放进行会计处理是极具挑战性的。减少这些排放量在近期内也面临着巨大的挑战。

3. 本文调查了过去与气候变化科学、政治和政策以及组织和国家排放和会计行为有关的各种观点，并提出了未来研究的议程，以保持其趣味性和不同之处。

# Article rating:

Appears moderately imbalanced: The article provides some useful information, but is missing several important points or pieces of evidence that would be required to present the discussed topics in a balanced and reliable way. You are encouraged to seek a more balanced perspective on the presented issues by exploring the provided research topics and looking at different information sources.

# Article analysis:

The article "Climate change accounting research: keeping it interesting and different" provides an overview of the interdisciplinary field of climate change research based in accounting and accountability. While the paper highlights several key issues related to climate change, such as the challenges associated with estimating carbon and other greenhouse gas emissions, it fails to acknowledge the potential biases that may exist within this field.

One potential bias is the assumption that accounting can provide a solution to climate change. While accounting can help organizations and nations account for their greenhouse gas emissions, it cannot address the root causes of climate change, such as overconsumption and overproduction. Additionally, the paper does not explore alternative perspectives on climate change, such as those that challenge mainstream scientific views or advocate for radical social and economic transformation.

Furthermore, the article lacks a critical analysis of power relations within the field of climate change accounting research. For example, it does not consider how dominant actors in this field may shape research agendas or influence policy decisions. Additionally, while the paper acknowledges that reducing greenhouse gas emissions is an enormous challenge, it does not address how power imbalances between developed and developing countries may hinder efforts to address climate change.

Overall, while "Climate change accounting research: keeping it interesting and different" provides a useful overview of some key issues related to climate change accounting research, its lack of critical analysis and consideration of alternative perspectives limits its value as a comprehensive resource on this topic.

# Topics for further research:

* Limitations of accounting in addressing root causes of climate change
* Alternative perspectives on climate change
* Power relations within the field of climate change accounting research
* Influence of dominant actors on research agendas and policy decisions
* Power imbalances between developed and developing countries in addressing climate change
* Need for critical analysis and consideration of alternative perspectives in climate change accounting research.

# Report location:

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