

**Building an ark of emancipatory extinction prevention mechanisms of
accounting and accountability**

**Editorial for the Special Section of Accounting, Auditing & Accountability Journal on
Extinction Accounting & Accountability**

Jill Atkins
University of Sheffield, UK

Warren Maroun
University of the Witwatersrand, South Africa

This draft November 2016

Structured Abstract

Purpose

We are currently experiencing the sixth period of mass extinction on planet earth, caused undoubtedly by the impact of human activities and businesses on nature. In this paper we explore the potential for accounting and corporate accountability to contribute to extinction prevention. The paper adopts an interdisciplinary approach, weaving scientific evidence and theory into corporate reporting in order to demonstrate linkages between extinction, business behaviour and accounting as well as to provide a basis for developing a framework for narrative reporting on extinction prevention.

Design/methodology/approach

The paper is essentially theoretical in approach, seeking to bring together scientific theories of extinction with a need for corporate accountability. Our overarching framework derives from the concept of emancipatory accounting.

Findings

Practical implications

The outcome of the writing is to present (a) an emancipatory extinction accounting framework which can be embedded within integrated reporting, and (b) a diagrammatic representation, in the form of an 'ark', of accounting and accountability mechanisms which, combined, can assist in preventing extinction. We suggest that the emancipatory framework may also be used in NGO and responsible investor engagement with companies on wildlife and species protection.

Originality/value

This is the first attempt to explore the emancipatory role of accounting in extinction prevention and to bring together the linkages in accounting and accountability mechanisms which, working together, can prevent species extinction.

Keywords

Extinction; accounting, accountability, ark, emancipatory accounting, IUCN, integrated reporting.

Paper type - Research