

Accounting for Impact: Bridging the Gap in Megaproject Social Impact Evaluation

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Abstract. This book chapter critically examines the evolving role of accounting in evaluating the social impacts of megaprojects, an area of increasing significance due to the profound influence these large-scale undertakings have on communities and environments. Through a critical literature review, the chapter elucidates the complex interplay between accounting practices and the multifaceted social dimensions of megaprojects, which range from infrastructure development to large-scale energy transition. By categorising the existing literature into thematic areas, the chapter provides a structured analysis, highlighting the current state of research at the intersection of accounting and megaproject evaluation. It identifies key gaps in the literature, particularly the underexplored potential of social accounting tools and methodologies to offer nuanced insights into the social impacts of megaprojects. Moreover, it proposes a framework for future research that aims to bridge these gaps, offering a roadmap for social accounting scholars to contribute more significantly to assessing megaprojects' social implications. This chapter ultimately serves as a call to action for accounting researchers to engage with the complex, yet crucial, domain of megaproject evaluation, advocating for a multidisciplinary approach that enhances the understanding and management of these projects' social impacts.

Keywords: Megaproject, Social Accounting, Impact Assessment, Cross-Disciplinary, Megaproject Risks and Benefits

1 Introduction

Accounting scholars have always been distant from the literature on megaprojects, as the predominance of project management academics has highly contributed to the growing disciplines of megaproject management (Di Maddaloni & Davis, 2018; Weitz et al., 2017). Nonetheless, the tremendous impetus imposed by the ecological transition is now putting more emphasis on the impacts of organisations on society and the environment, through a profound analysis of corporates' investments, capital expenditures, and infrastructure (Tettamanzi, Gotti Tedeschi, & Murgolo, 2023). As such, the forty-year experience reached by scholars in sustainability accounting and accountability could be put at the service of megaproject management to contribute solving part of some topical issues of megaprojects,

such as stakeholders' engagement (Clegg, Sankaran, Biesenthal, & Pollack, 2017; Mariani, Navrotska, & Mancini, 2023), the need for dialogism with communities, social and environmental risks management, and the need for transparency.

With this chapter, the authors want to contribute actively to the debate around the impacts of megaprojects, providing a critical review of the relevant work in the field using an accounting lens. Despite the different options available, such as structured literature review or bibliometric analysis, the authors want to provide a critical review of the literature (Chiapello, 2017), stemming from the intersection of social accounting and megaprojects. This critical intent is motivated by the paucity of work exquisitely written by accounting scholars in the field of megaproject management. On the contrary, from a critical reading of existent work, it emerged that several overlapping social and environmental accounting themes are present.

At the end of this chapter, the researchers highlight possible future research avenues that could bring together the two different literature streams, and they mark some future challenges in terms of managerial impact and implications for practice.

2 Assessing the social impacts of megaprojects.

Whether they are called sublimines or impact dimensions (Bent Flyvbjerg, 2017), megaprojects pose real challenges to the sustainable development of territories (Casellas & Lehtonen, 2024). Characterised by a long genesis, and constant debate about the need, cost, and usefulness of them, some megaprojects in the past and the future have enabled and will enable the achievement of more than just economic development (M Lehtonen, 2014). But at what cost? And who pays and bears the burden of these costs? Here, then, is where the development of a megaproject or mega-work, whether it is infrastructural, temporary, linear, or hub, brings with it ethical dilemmas and controversies that sometimes begin long before the actual construction works (B Flyvbjerg, 2011; B Flyvbjerg & Gardner, 2023; Bent Flyvbjerg, 2014).

In a literature almost exclusively dominated by project management scholars, most accounting scholars have approached their research almost in relation to accounting complexity (Themsen, 2019), and in a few cases the need to hybridise accounting procedures to express different values for different actors (Sargiacomo, Corazza, D'Andreamatteo, & Torchia, 2022). One of the most recent works explores the role of visualisation of accounting within megaprojects (Ronzani & Gatzweiler, 2022), while in another work a geospatial accounting protocol for megaprojects is presented, with the aim of monitoring and assessing the generated impacts during all the life cycle phases (Vanclay, 2016), from the initial planning and design to the construction and use phase (Cottafava, Corazza, & Torchia, 2023).

In this chapter, the authors propose to draw up a call for action, specifically dedicated to that section of social and environmental accounting research

(Bebbington & Unerman, 2018), which by its very nature is well-suited to dealing with the ethical dilemmas that arise in the development of a megaproject (Corazza, Torchia, & Cottafava, 2023). Specifically, social and environmental accounting scholars need to place themselves within the international debate that sees the impacts of megaprojects as a question of social development, which is increasingly necessary, due to two specific factors. The first is that the development of megaprojects is often found to be necessary for the achievement of the Sustainable Development Goals and that therefore infrastructure is seen as a lever for economic development (Inter-American Development Bank, 2018). The second, this necessary infrastructure are sometimes peculiar as a driver of a low-carbon economy (for instance, large photovoltaic plants, railways, etc.), requires a social and environmental sacrifice in the very short term that is neither always included in the mainstream accounting-based analysis, nor is considered over the long-run or in the case of temporary events end-of-life stage (Markku Lehtonen, 2014, 2019). With this in mind, in the next section, a critical analysis of the literature will be provided, stressing the main thematic avenues as possible directions for future research in the field of sustainability accounting and accountability.

3 Methodology

3.1 Selection of articles for the literature review

In this section, it is described the procedure used to select articles for the literature review and then the methodology used to analyse the corpus of articles selected. For this analysis, the authors were inspired by the works of Guthrie et al. (2012) and Rinaldi et al. (2018), specifically in the intent of providing a critical framework. Hence, the approach here used is more aligned with a narrative-based review aimed at developing a framework to guide researchers in approaching the study of megaprojects, using social and environmental accounting lens. A hybrid approach was then adopted, using Scopus as a leading research database, testing a research string capable of reaching the highest amount of work. The analysis was performed in March 2023, using the research string: (TITLE-ABS-KEY (mega-project*) OR TITLE-ABS-KEY ("mega project*") AND TITLE-ABS-KEY (account*) OR TITLE-ABS-KEY (assessment*) AND TITLE-ABS-KEY (impact) AND TITLE-ABS-KEY (soc*) OR TITLE-ABS-KEY (env*) OR TITLE-ABS-KEY (sustainab*)).

Excluding book chapters, conference papers and conference reviews, the search resulted in a corpus of 119 peer-reviewed papers. While usually a filter on the subject is traditionally applied, for this work, all the subjects were included to obtain a corpus useful to determine the highest number of possible interconnections between social and environmental accounting theories, and the topic of megaprojects' impact assessment on the society and the environment.

The focus was on titles, keywords and abstracts, because they are worded to draw the attention of every reader likely to be interested in the subject of the arti-

cle. Their compact form is extremely informative as the limited space for expression in a title or abstract forces the authors to select their words carefully. Having this in mind, the researchers performed two rounds of review alternated, with the aim of identifying and selecting only those articles with a relevant connection to the activities of social accounting. Specifically, the authors invoked as a guiding principle for the inclusion or exclusion of articles the reasoning about the presence of a sort of responsibility for implementing certain actions, which actions are linked to social and environmental impacts or sustainability impacts within the context of megaprojects, and the responsibility to provide an account to demonstrate the implementation of those certain actions, as per Gray et al. (1996). Moreover, the authors considered as part of social accounting the paramount work of Adams (2002), for being one of the first works on the dialogic intent of the process of communicating the social and environmental effects that arise from the economic activities to specific groups of social interlocutors. In addition, the authors agreed upon considering also the relevance of the themes highlighted in Alawattage et al. (2021). This was done specifically with the goal of including the nexus between accounting and megaprojects in those specific case where megaprojects act as catalysts of societal protests, NIMBY syndromes, infrastructural territorialisation political logics that create marginalisation among those populations impacted (Lesutis, 2021).

To select the corpus, the authors have carefully revised each paper, in order to filter and retain only those works with a clear match with some of the relevant questions that the authors used as screening criteria, such as: what do accounting researchers could say about megaprojects and their impacts on the society and the environment? How do sustainability accounting scholars define them? How do megaprojects' impacts relate to other similar concepts and theories already discussed by social accounting? How are they operationalised?

3.2 The corpus of selected articles

After the selection mentioned above, the corpus of the final articles collected was of 105 papers, from a period ranging from 1990 to 2023 (Fig. 1). The hype of the scientific production has been in the time frame from 2016-2022, that could be explained by the global general interests in the UN Agenda 2030, after 2015 and with the introduction of the Sustainable Development Goals (Cottafava, Torchia, Camoletto, & Corazza, 2024). The analysis of the keywords encompasses a wide range of disciplines, including engineering, economics, sociology, and environmental science. This indirectly acknowledges the multidimensional nature of megaprojects and the need for cross-disciplinary approaches to address complex challenges. In terms of authorship, the corpus shows only few authors with a track record of more than 4 papers, stressing the multidimensional nature of the megaprojects, which in turn is a valid inspiration, for social accounting scholars, in establishing connections between accounting and other disciplines (Fig. 2). As such, the intent of this chapter is not of studying the development of a topic within

a well-established monodisciplinary boundary but is conversely more aligned to the idea of developing new paths of collaboration, and dialogue between different scholars, in a multidisciplinary way. The journals with a relevant focus on mega-projects' impacts included in the sample are: International Journal of Project Management, International Journal of Managing Projects in Business, Engineering, Construction and Architectural Management, Journal of Management in Engineering, and finally, Journal of Construction Engineering and Management.

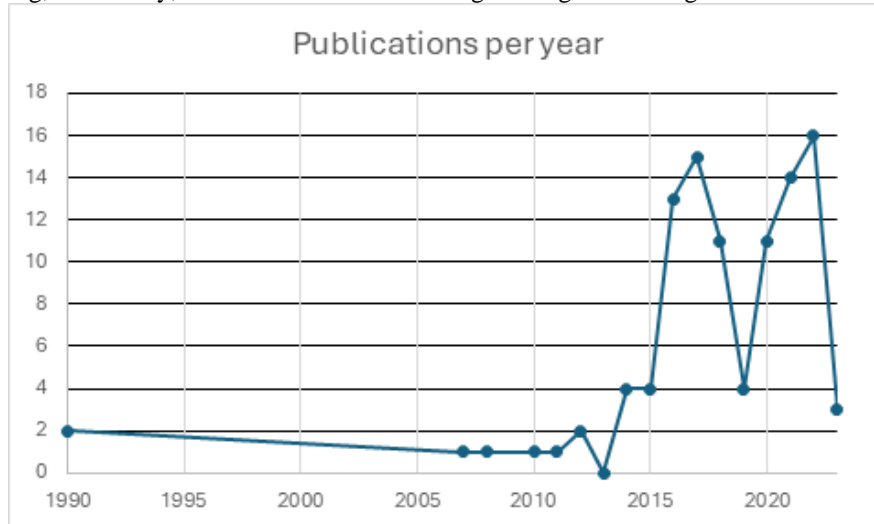


Fig. 1. Publications per year.

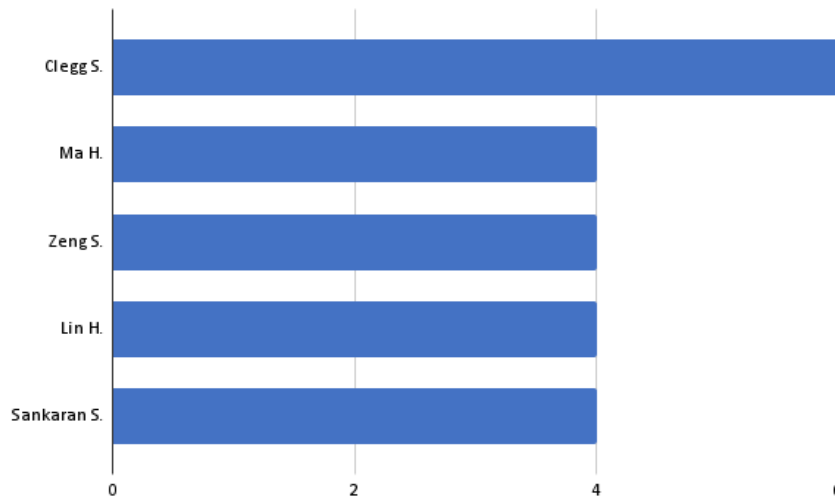


Fig. 2. Most prolific authors in the corpus.

4 Potential contribution of accounting for impact in megaprojects

In this section, three main thematic clusters will be presented and discussed. The references mentioned in the results are only partial, due to the lack of space, but they are available upon request to the authors. At the end of each thematic cluster, symbolic questions for future research are presented, with the aim of bringing social and environmental accounting scholars closer to the field of megaprojects.

4.1 Accounting for impacts of megaprojects

Within this first and more comprehensive cluster, most of the articles (60) reflects on the role of measuring, assessing, monitoring and reporting impacts on the society and the environment due to megaprojects. One of the first themes is the estimation of social and environmental costs during the whole life cycle of a megaproject or a large infrastructure (Wang et al., 2020). Within this cluster, for costs are intended all the economic and financial issues related to the costs paid by the societies and the populations affected by a megaproject construction works, especially in terms of disruptions, controversies, inconveniences, interruptions, inabilities. In other words, the short-term effects paid by communities, including cultural aspects, access to forbidden areas, impacts on the aesthetics of such areas, and disruption for local economies, as in the case of tourism and regional development, as well. Costs are also seen as a project management professional aspect when dealing with turning a megaproject into a sustainable megaproject. The concept of Megaproject Social Responsibility, known in literature as MSR, is here included (Lin, Zeng, Ma, Zeng, & Tam, 2017; H. Ma, Liu, Zeng, Lin, & Tam, 2019; H. Ma, Zeng, Lin, Chen, & Shi, 2017). MSR is seen as the ability of considering social and environmental responsibilities associated with megaprojects, including sustainability assessments, stakeholder engagement, and societal impact evaluations. MSR is encompassing planning, development, and management, decommissioning of megaprojects (Fahri, Biesenthal, Pollack, & Sankaran, 2015), considering factors like urban growth, transportation, and economic impacts, as well as cultural, ethnic, and social influences on megaprojects, including cross-cultural analysis and the role of community support in project success (Ali, Ma, Shahzad, Musonda, & Hussain, 2023; L. Ma, Musonda, & Ali, 2023). In this cluster, some works deal with the concept of metrics, indicators, methodologies, critical success factors and models for megaprojects, including case studies and complex project management practices (Vanclay, 2016).

Proposal: How can social and environmental accounting contribute to forecast, measure, report and communicate impacts of megaprojects during the different life-stages? How are companies operating in megaprojects measuring and reporting their impacts linked to their construction works on multiple sites and countries? How do companies in the field of megaprojects define their social responsibilities, and their values within their supply chain and constructors' networks?

How does accounting and reporting for impacts enter in the mainstream accounting processes? In the text a figure/table is referred as “Fig. 1a shows the drag coefficient...” or “the slope of the lift coefficient switches from negative to positive at the critical Re (Fig. 1b)”.

4.2 Accounting for risks and benefit of megaprojects

A total of 32 papers have been placed in this cluster, with a focus on identifying, estimating, forecasting, and assessing social and environmental risk in megaprojects. Within this cluster, papers discuss comprehensive risk management in megaprojects (Coskun, Dikmen, & Birgonul, 2023), emphasising the need for structured assessments of critical impact factors and the development of mitigation strategies to address high-frequency, high-impact risk factors. Social risks may include displacement of communities, social stability, changes in local demographics, group confrontation, conflicts, disruption of traditional livelihoods. Environmental risks are instead more linked to habitat destruction, pollution, deforestation, and disruption of ecosystems (Camargo & Vázquez-Maguirre, 2021; Cristiano & Gonella, 2019; Invernizzi, Locatelli, & Brookes, 2017).

The papers emphasise the importance of identifying and mitigating social and environmental risks in megaprojects, recurring to strategies such as stakeholder engagement, impact assessments, and adherence to environmental regulations, which are marked as essential for managing these risks (Sankaran, Clegg, Müller, & Drouin, 2022). As a consequence, regulatory compliance is seen as a complex factor, especially in transnational megaprojects where there could be conflictual norms, that in turn could cause delays in the execution and reputational damages.

For example, the works in this cluster discuss the effectiveness of project management tools, in incentivising contractor performance and building interorganisational relationships, aimed at risk mitigation by promoting accountability, transparency, and collaboration among project stakeholders, thereby reducing the likelihood of project disruptions and delays. These points underscore the importance of proactive risk management in megaprojects (also seen as a way to increase of project legitimacy), highlighting the need for innovative approaches, comprehensive assessments, and effective project management tools to identify, assess, and mitigate risks throughout the project lifecycle (Invernizzi, Locatelli, Grönqvist, & Brookes, 2019). The focus on the integration of social and environmental considerations into project planning, design, and implementation is also crucial for minimising risks and ensuring sustainable outcomes, alongside economic objectives (Zeng, Chini, & Ries, 2021). Finally, understanding complexity attributes and their implications can inform risk management strategies tailored to the specific challenges posed by megaprojects. Dynamic analysis approaches are also proposed to understand the dynamics of social risk factors and related stakeholders throughout different stages of megaprojects (Mulholland, Ejohwomu, & Chan, 2019). These approaches aim to identify critical stakeholders, key social risk fac-

tors, and their interactions, providing insights for optimizing risk management strategies.

Proposal: Are the techniques for assessing social and environmental impacts used by traditional companies also valid in the context of megaprojects? Does the disclosure of social and environmental risk assessment by infrastructure and megaproject companies differ from other companies? How do megaproject companies differentiate their risk policies according to the time evolution of the project? Do climate change impacts become part of risk analyses in megaprojects? How are megaproject companies reacting to certain trends in reporting such as reporting on biodiversity, reporting on modern slavery, and reporting on diversity and inclusion?

4.3 Accounting in the context of social relations, networks, and interactions among megaprojects' stakeholders

A sub-cluster is then created by 13 papers related to megaprojects' stakeholder management and engagement. As megaprojects impact a multiplicity of stakeholders, both positively and negatively, influencing project success within the context of cost, quality, and time, this sub-theme is explored under different perspectives. At first, the concept of MSR is tightly connected to stakeholders' management, as interactions among stakeholders are among the considerations that projects management must include in the project lifecycle (Weitz et al., 2017). But not only, from more dialectic to the more dialogical and effective form of stakeholders' engagement, the papers in this cluster also shed light on supportive and antagonistic discourses on megaprojects in ensuring accountability to various stakeholders' interests and concerns (Derakhshan, Turner, & Mancini, 2019). For instance, some papers analyse how social influence processes affect stakeholders' intention to participate in socially responsible collective actions in megaprojects (Di Maddaloni & Davis, 2018), while others are focused on project governance literature to define stakeholders' roles, relationships, and positions within organisational governance structures. Politics on stakeholders' governance in megaprojects are addressed (Revellino & Mouritsen, 2017), as well as the role of governments and civil servants as those accountable for project success in infrastructure development when it comes to transparency, communication, and accountability for megaproject impacts and decisions (Zhai, Ling, Ding, & Wang, 2023a, 2023b).

Proposal: What implications might there be for traditional theories of social accounting in the context of megaprojects? What role dialogic accounting scholars could play in the field of megaproject? Considering megaprojects as political arenas of contestation, what role does accounting play in debates between oppositions? How are metrics and measurement used in supporting or contesting megaprojects? How different stakeholders use and can use metrics, measures and evaluation methodologies to counter narratives on specific megaprojects? What levels of accountability exist during the development of a megaproject? To whom is this accountability generated? Who is excluded from accountability mechanisms? How

is this accountability, if any, practised on a day-to-day basis? What instruments exist, if any, to measure the existence of different values for different actors, in the context of megaprojects?

5 Conclusions

The discussion of the literature highlights the critical role of accounting in understanding and addressing the social and environmental impacts of megaprojects. It underscores the interdisciplinary nature of megaproject management, emphasising the need for collaboration between accounting scholars and other disciplines to tackle the complex challenges associated with megaprojects. Accounting scholars bring a unique perspective to the study of megaprojects, particularly through their expertise in sustainability accounting and accountability. By applying accounting principles and methodologies, scholars can measure, assess, and monitor the social and environmental costs of megaprojects throughout their lifecycle. This includes estimating the economic and financial impacts on affected communities, as well as identifying and mitigating social and environmental risks.

Furthermore, accounting scholars can contribute to stakeholder management and engagement in megaprojects, ensuring transparency, accountability, and responsiveness to stakeholders' interests and concerns. This involves not only assessing the impacts of megaprojects but also communicating these impacts effectively to stakeholders and incorporating their feedback into project planning and decision-making processes. Moving forward, future research should continue to explore the role of accounting in megaproject management, with a focus on developing innovative approaches and tools for assessing and mitigating social and environmental risks. By leveraging accounting expertise and collaborating across disciplines, scholars can contribute to more sustainable and socially responsible megaprojects in the future considering our proposals.

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