



Human Rights from a Social Accounting Perspective in a Post-conflict Environment: The Case of Sri Lanka

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Abstract

This paper examines how three decades of civil conflict in Sri Lanka has impacted the perceptions of the accounting practitioners with regard to human rights (both during and post-conflict). Using the legitimacy lens in social accounting and the role of the state-supported accountancy body - Institute of Chartered Accountants Sri Lanka (ICASL) human rights case is investigated. Specifically, the study's scope is on rights and the degree of legitimacy formation for which accounting associations are accountable for human rights disclosure in a post-conflict environment in an emerging economy. The study interprets documentary evidence and a survey data that was administered among the members of the ICASL. The findings reveal that the civil conflict had not hindered the accountants being in parallel with the legitimacy of social accounting notions adopted by the Western world in the disclosure of human rights. At the individual response level, they perceive that the accounting discipline as agents to promote human rights disclosure in business entities. Despite the fact, that this study has a low response rate, what is generalisable is an understanding of the processes and mechanisms which relate to the way the accountants perceived human rights by themselves. The practical implication indicates that urgent measures need to be undertaken to mainstream the legitimate human rights obligations of business entities since there is no one-size-fits-all strategy in a post-conflict environment. The social implication is that awareness of human rights issues, especially among the next generation of accountants is vital since this transformation would enable them not only to be technically competent but also to be ethical in a post-conflict environment. The study contributes to the literature on perceptions of human rights in a post-conflict environment from a social accounting perspective in an emerging economy.

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Keywords: Chartered accountants, Human rights, Institute of Chartered Accountants of Sri Lanka, Legitimacy, Post-conflict environment, Social accounting

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1. Introduction

The research on human rights agenda is growing as legitimate body of knowledge and operate as future imposable standard for businesses (Campbell, 2006; Seppälä, 2009; MacDonald, 2011). On the other hand, human rights are a socially constructed reality (Pianezzi and Cinquini, 2016) particularly, to the extent that social practices may affect the translation of their universal nature into the empirical context (Nørreklit, 2013). The citizens believe their human rights are to be respected and to support their democracies broadly (Hillebrecht *et al.*, 2015; Hertel *et al.*, 2009; Ausderan, 2014). These are critical for the creation of motivation that lead citizens to participate in legitimate social actions to improve human rights conditions in a country. Although the literature has examined cross-country differences in human rights perceptions, a few studies have examined public perceptions of their own country's human rights conditions, particularly in a post-conflict environment. Brahimi, the former special adviser of the secretary-general of the United Nations (UN) indicates that (2007, p.3):

"in post-conflict areas, there is an absence of conflict, but not essentially real peace..... the end of fighting does propose an opportunity to work towards lasting peace, but that requires the establishment of sustainable institutions, capable of ensuring long-term security."

In supporting, Prandi and Lozano (2011) argue that a nation which experienced major physical destruction and serious social fractures due to a civil conflict, need to integrate these elements and reflect in social accountability policies in organisations during the post-conflict period. They specifically emphasise that human rights during the post-conflict environment should be intrinsically reflect in social accountability policies not only in their content but also in how they are constructed. In realization, government and other non- government stakeholders including professional bodies need to collaborate towards integrating human rights in policies, plans and processes in a post-conflict environment (Brahimi ,2007).

Social accountability and environmental accounting covers issues that urgently require the attention (Gray, 2002) specially during disturbing circumstances in society, social accounting possibly is pragmatic (Lodhia,2014) in order to accomplish consistent and effective change. Social accounting can inform society at large and provide new ways of seeing (Deegan, 2017, p.78). As per Gray (2002, p. 687) the social accounting covers “all forms of ‘accounts which go beyond the economic’”. Hence, the proponents of social accounting believe that scholars need to promote economic and social change (Gallhofer and Haslam, 2011; Bebbington and Dillard, 2007; Pianezzi and Cinquini, 2016). The emancipation and empowerment of the suffering society through the development of appropriate accounting instruments is expected (Pianezzi and Cinquini, 2016). ‘Social accounting’ as a non-conventional accounting instrument, conceivably be a part of existing policy reforms and developments, through a change in society for instance in a post-conflict environment. Progress has been made over the two decades in the recognition of human rights as part of the change in organisational responsibility under the international framework of human rights and a multitude of accountability measures of which social accounting is one among other instruments (Chetty, 2011). Further, social accounting sheds new light on the role that accounting may play in detecting human rights violations, by focusing more on communication and social values (Pianezzi and Cinquini, 2016). Gallhofer et al., (2011) assert that social accounting may conducive in shifting management attitudes and practices which promote human rights.

It is likely that perceptions and attitudes among professional groups (Carlson and Listhaug, 2007) will be heightened following a period of discordance, in contrast to more stable socio-

political conditions. The development of the accounting profession in Sri Lanka is engrained in the country's history of colonialism and civil conflict (Yapa, 2006;2010; Timmonsnoy, 2010). Sri Lanka suffered a nearly three-decades of civil conflict, consequently, one of its brightest business prospects was born (Timmonsnoy, 2010). Many students, especially the school leavers interestingly started following professional accountancy programs during the conflict period for many reasons such as closure of universities and technical colleges. Currently, producing accountants has become Sri Lanka's contribution to global outsourcing and it is the common knowledge that accounting is Sri Lanka's speciality today (Timmonsnoy, 2010). We argue that as the state sponsored national accounting policy setter, the Institute of Chartered Accountants of Sri Lanka (CASL) needs to promote human rights disclosure for the benefit of the society in the post-conflict environment from a social accounting perspective. In order to ensure the change, it is mandatory to embrace or 'reactivate' a normative agenda (Parker, 2005, p.844).

The aim of the study is to explore how nearly three decades of civil conflict in Sri Lanka has impacted the perceptions of the accountants of CASL with regard to human rights (both during and post-conflict) in the context of social accounting. The study uses legitimacy framework as the interpretive lens. The following research questions (RQ) are set to achieve the purpose of the study:

RQ1. What are the perceptions of chartered accountants of human rights in Sri Lanka?

RQ2. What is the legitimate role of the CASL in a post-conflict environment with regard to human rights?

RQ3. What is the role of social accounting by means of human rights in Sri Lanka?

Thus, this paper has three main contributions. Firstly, using survey results new knowledge is provided on perceptions of professional accountants in Sri Lanka on social accounting from the perspective of Universal Declaration of Human Rights (UDHR) and awareness, disclosure and promotion of human rights (both during and post-conflict). Secondly, the study adds the extant literature that enquires social accounting and human rights. Thirdly, using documentary review the role of the accounting profession in a post-conflict environment is evidenced in promoting and disclosing human rights.

The paper is structured as follows. Next section provides the background of the study in the context of Sri Lanka. Section three presents the literature review while section four describes the theoretical framework on the legitimacy theory that informs this study. The research method is discussed in section five. Findings of the study are presented in section six. Discussion and the conclusion of the study are presented in section seven and eight respectively.

2. The Sri Lankan context

2.1 The conflict and the post-conflict environment

Sri Lanka is a multi-cultural emerging economy in South Asia and gained political independence in 1948 nearly 150 years of British rule. Sri Lanka suffered from brutal terrorism for two and a half decades beginning from July 1983. Sri Lankan government (dominated by Sinhalese ethnicity) carried out military operations against the terrorists whose aim was to divide the country to form a separate State in the Eastern and Northern provinces of the country for the minority Tamil community. The Tamil minority (speaking an Indo-Dravidian language,

largely Hindus, comprised around 12% of the population), claimed discrimination in the post-colonial period by the Sinhalese majority (speaking a language belonging to the Indo-Aryan family, largely Buddhists, and comprising 74% of the population) (Arunatilake *et al.*, 2001). The Sri Lankan Government finally defeated the terrorist movement in 2009 bringing the civil war to an end.

The conflict caused significant hardships for the society, environment and the economy. Whilst the Northern and Eastern regions had been the main conflict zones, (see the Appendix 1 for the main conflict zones) there had been sporadic violence which caused extensive human casualties and property damages. Nearly 80,000–100,000 people had been killed during its course while more than one million had been displaced. There were insecurity and vulnerability among the population, a feeling of despair among youth, and erosion of political, legal and social rights (Arunatilake *et al.*, 2001). Major human rights bodies such as United Nations Human Rights Council (UNHCR), Amnesty International, Human Rights Watch, the United States Department of State and the European Union have expressed their concerns about the state of human rights in the country (World Bank, 2009).

Sri Lanka has begun its ‘transformation towards a sustainable and resilient society’, after combating the armed conflict (UN, 2018a). The poverty has dropped to 4.1% in 2016 and the country is reaching towards the upper middle-income status with a per capita GDP of USD 4,066 in 2017. The unemployment stood below 5% for the last seven years. Free education and health policies have resulted in high life expectancy (75 years) and high youth literacy (98.7%) rates (UN, 2018a). UN has recognized Sri Lanka among ‘high human development’ achieved countries.

As per the Sri Lanka Voluntary National Report (MSDWRD, 2018), the peace building policy has based on 4-Rs; Reconciliation, Reconstruction, Rehabilitation and Recovery. The 4-R policy is focused on promoting a peaceful and inclusive society, setting up accountable institutions and ensuring a free and just society. Further, the Lessons Learnt and Reconciliation Commission (LLRC) was appointed to build sustainable peace and security to enjoy the democracy and citizenship for all Sri Lankans. Development within a conflict situation is a multi-faceted agenda. World Bank in Sri Lanka emphasises that development institutions alone may not create a virtuous circle among development, security and governance in the post-conflict environment. Collaboration is needed with a broad range of stakeholders such as diplomatic corps, UN families, civil society, business sector and the professional bodies (World Bank, 2009).

2.2 *The Institute of Chartered Accountants of Sri Lanka (CASL)*

The CASL was established by an Act of Parliament (No. 23 of 1959) with a vision to demonstrate and be known for the highest standards in business and society and to provide public interest leadership to the accounting profession in Sri Lanka. CASL provides professional knowledge and guidance to its members. The Council of the CASL is the governing body responsible for policy formulation and strategy development. The members of the Council are involved in developing policies and seeking views on contemporary social issues.

The CASL is the only accredited authority that formulates Accounting and Auditing Standards and the implementation of such standards is mandatory for all companies listed under the Sri Lanka -Companies Act of 2007. According to the Accounting and Auditing Standards (AAS) Act No.15 of 1995, CASL is responsible for adopting International Financial Reporting

Standards (IFRS) consolidated without Early Adoption version as the Sri Lankan Financial Reporting Standards (SLFRS). Accordingly, CASL:

- promotes the adoption and implementation of SLFRS by means of: establishing ongoing processes to converge the standards within the local context;
- translating all accounting standards into local languages (Sinhala and Tamil);
- communicating the revised standards to all the members of CASL, regulatory authorities, academia and other interested parties;
- publishing IASB discussion papers and exposure drafts with guidance on how to submit contributions on CASL's website;
- hosting discussions on the exposure drafts (CASL, 2018a).

While CASL conducts seminars and workshops to raise awareness and educate members on new social developments (IFAC, 2018), it has the sole authority that grants licenses for auditors in Sri Lanka. Only the licensed qualified members of CASL can execute audits. With the amendment of the Sri Lanka AAS Act No. 15 of 1995, in 2015 CASL was empowered to issue public sector accounting standards jointly with the Ministry of Finance and Planning (MOFP). They issue (including in local languages) Sri Lankan Public Sector Accounting Standards (SLPSAS) that need to be applied by all non-commercial public corporations, state-owned enterprises, Ministries, Departments, and Local Authorities.

CASL holds international memberships of - the International Federation of Accountants (IFAC); Confederation of Asian & Pacific Accountants (CAPA); South Asian Federation of Accountants (SAFA); Institute of Chartered Accountants of England and Wales (ICAEW) and CPA Australia. CASL has produced around 6000 qualified accountants and it is the largest tertiary education providers outside the university system of Sri Lanka with over 44,000 students (CASL, 2018). It is evident that CASL has the legitimacy to ensure professional development in the country.

During the conflict, public universities were often closed sporadically creating an entry backlog for prospective Sri Lankan students. The students who could afford enrolled in private education institutions which predominantly offered professional accountancy programs (Timmons, 2010). This trend of obtaining an accountancy qualification in addition to a tertiary qualification was ostensible not among the students who were studying in business disciplines but also non-business disciplines such as biology, physics and engineering. The British accounting bodies, such as the Chartered Institute of Management Accountants (CIMA) and the Association of Chartered Certified Accountants (ACCA) became popular among the youths who were seeking better prospects elsewhere (Yapa, 2006). Those who obtained the accounting qualifications including the members of the CASL exploited this internationally recognised qualification to migrate into other countries permanently or for work (Kelegama and Corea, 2004) during the conflict. Currently, members of the CASL are spread across nearly 42 countries. The CASL plays the roles of a regulator as well as an educator in the discipline of accounting. The CASL's aims are to promote education and continuous training of accountants for changing needs of the state, market and the society. The emerging human rights issues in the post-conflict period are worth investigating to understand the momentum that has taken place in the country.

2.3 Application of Global Reporting Initiative (GRI) Guidelines

Currently, there are about 298 companies under 20 different sectors listed in the stock exchange - Colombo Stock Exchange (CSE). With the initiation of best performer award programs commenced by the Ceylon Chamber of Commerce (CCC) and professional accounting

associations, the social and environmental reporting was placed high esteem among the listed companies in Sri Lanka. Training and Continuous Professional Development (CPD) programs conducted by the accounting bodies to produce quality financial reports. This includes the voluntary adoption of GRI guidelines too. While there is no regulation to disclose environmental and social reporting, the voluntary Code of Best Practice on Corporate Governance issued jointly by the Securities & Exchange Commission of Sri Lanka and the CASL in 2013 (and the latest 2017) requires disclosures on Environment, Society and Governance (ESG). In 2015, 30% of the listed companies have disclosed the voluntary adoption of either G3.1 or G4 Guidelines (SheConsults, 2016). As per the Code of Best Practice on Corporate Governance (2017) released by CASL, the ESG reporting may be built on a number of guidelines such as GRI Guidelines and Integrated Reporting Framework. The CSE in 2018 launched a guide with six recommendations for listed companies with the objective of encouraging them to disclose information regarding ESG issues. It is important to note that, as per the guide, human rights are one of the factors that are considered with many other factors under social issues (CSE, 2018).

3. Literature review

This section provides a literature review relevant to the discussion of the study: universality of human rights; post-conflict environment and the role of the accounting bodies and social accounting and human rights.

3.1 *The universality of human rights*

Human rights are rights inherent to all human beings, without distinction as to race, colour, gender, language, religion, political or other opinion, national or social origin, property, birth or other status (OHCHR, 2017). Human rights emerged out of the humanitarian catastrophes of World War II. A body of international law relating to human rights has developed and been increasingly embodied in international treaties and special courts. The UN and the adoption of the Universal Declaration of Human Rights (UDHR) in 1948, have been the two most significant contemporary events for the provision, protection, and promotion of human rights within and among states (Stohl and Stohl, 2010).

While the principles of human rights are accepted universally, there is growing scrutiny of the specific rights, institutions, and practices contained in the UDHR. Concerns such as whether they are too specifically Western, biased toward Western liberal democracy, and overly individualistic in emphasis have been raised. Is it possible for human rights as defined in the UDHR to be applied in non-Western societies and in diverse political systems whether totalitarian, social democratic, or authoritarian? If such a system protects human dignity and prevents encroachments on the freedom of its people, can it fulfil the principles of human rights? Our study claims that the open critical scrutiny in public reasoning is important for the viability and universality of the survival of human rights.

Lee Kuan Yew, Senior Minister in Singapore expressed that Singapore would never become a Western-style, liberal, individualist society like Britain or the USA. "If that happened," he said, "Singapore would go down the drain" (Chew, 1994, p.935). He pointed out what would happen if Singapore became more liberal. "We'd have more poor people in the streets, sleeping in the open; we'd have more drugs, more crime, more single mothers with delinquent children, a troubled society and a poor economy" (Chew, 1994, p.935). Asian societies have little awareness, let alone an understanding of human rights concepts (Chew, 1994). "They are preoccupied with immediate challenges such as poverty. Human rights and freedom of the

press are choices which each society must make. In the USA, individual rights are placed ahead of law and order. In Asia, law and order have priority over human rights. These are simply alternative value systems. However, the role of public perception is pivotal in the formulation, justification of human rights (Sen, 2005). The way the individuals perceive the human rights in their countries varies as per the circumstances (Chew, 1994; Anderson *et al.*, 2002; Sen, 2005; Hertel *et al.*, 2009; Ausderan, 2014). Ausderan (2014) argues that citizens will perceive human rights in their country more negatively when their country is shamed by the international community for human rights violations.

3.2 Post-conflict environment and the role of the accounting professional bodies

Post-conflict is a situation in which conflict has come to an end. However, such situations remain tense for years or decades and can easily relapse into large-scale violence (Jenne and Verkoren, 2005). Post-conflict is a term commonly used in disciplines such as political science, economics and development literature to indicate a society that has experienced a violent conflict that affected the daily lives of general public in a nation (Chetail, 2009). International organisations rely on expertise to analyse conflicts and categorise countries as post conflict (UNDP, 2008). Transformed policy discussions and developments should commence only when the conflict is ceased and when it does, policies need to address the potential threats that may trigger another conflict (Vos *et al.*, 2008). Policies need to differ according to national circumstances in a post-conflict situation (Collier, 2009) Development in the post-conflict environment must be according to a locally owned national agenda and not owned by foreigners descending on a country for a short period of time, that is, it should be an internally driven process (Brahimi 2007). This development processes need to focus on technical or functional capacities, organisational change, leadership and social cohesion, or shifts in policies or other aspects of the enabling environment (Salmon and Piza-Lopez, 2010). Development agendas require promoting the rule of law (including human rights and gender issues), liberal democratic institutions (above all elections), civil society and an open economy with market-based economic growth (though modified by measures for poverty reduction) (Suhrke, 2007). Democracy and human rights will remain ambiguous and confined to the realm of high-minded international rhetoric rather than reality without solid, credible and non-corrupt local institutions that embody the rule of law (Brahimi, 2007) in a post-conflict environment. Developing the necessary instruments to implement the rule of law is as utmost important (Brahimi, 2007) and there is no one-size-fits-all strategy in a post-conflict environment.

It is recurrently argued that accounting is a product of its environment, and, therefore, accounting practices may be unique to its time and locality (Perera, 1989). Further, the accounting practices of a country are influenced by a variety of environmental factors, including but not limited to political, economic, social systems, and international factors of the country (Assenso-Okofu *et al.*, 2011). Professional accounting bodies are perceived to be accountable more importantly to the general public (Jui and Wong, 2013). Paying attention to their members on social and environmental concerns and their voices need to be represented in the accountancy profession for better future (Jui and Wong, 2013). Further, Barman (2016) argues that the accounting professional bodies need to be aware of and address issues or risks in the local environment and should take up the mantle and consider human rights and respect human rights in their roles.

3.3 Social accounting and human rights

The role of accounting has been expanded to investigate and report the social and environmental costs of organisations (Ferry and Lehman, 2018) and issues of human rights

(McPhail and Adams, 2016). Social accounting which stems from social environmental areas is extensively explained by Gray *et al.*, (1997, p. 328) as:

“the universe of all possible accountings that goes beyond: [...] the constraining principles of conventional accounting (i.e. an accounting entity, a focus on economic events, financial description of those events and an assumption of [predominantly financial] users)”.

In support, Gray *et al.*, (2014a, p.3) state that:

“social accounting is three things: (i) a fairly straightforward manifestation of corporate efforts to legitimate, explain and justify their activities; (ii) an ethically desirable component of any well-functioning democracy and, (iii) just possibly, one of the few available mechanisms to address sustainability that does not involve fascism and/or extinction of the species”.

There are many reasons to support the importance of social accounting - the most palpable reason being to legitimise the activities undertaken by entities on broader issues such as ethics, religion, taxation, standards, political involvement, lobbying, international relations, and human rights (Gray *et al.*, 2014b). As per Jenkins (2005, p. 528) social accounting agendas are driven by NGOs, trade unions, consumers and shareholders in the West and their agendas thus emphasising “environmental impact, working conditions and human rights”.

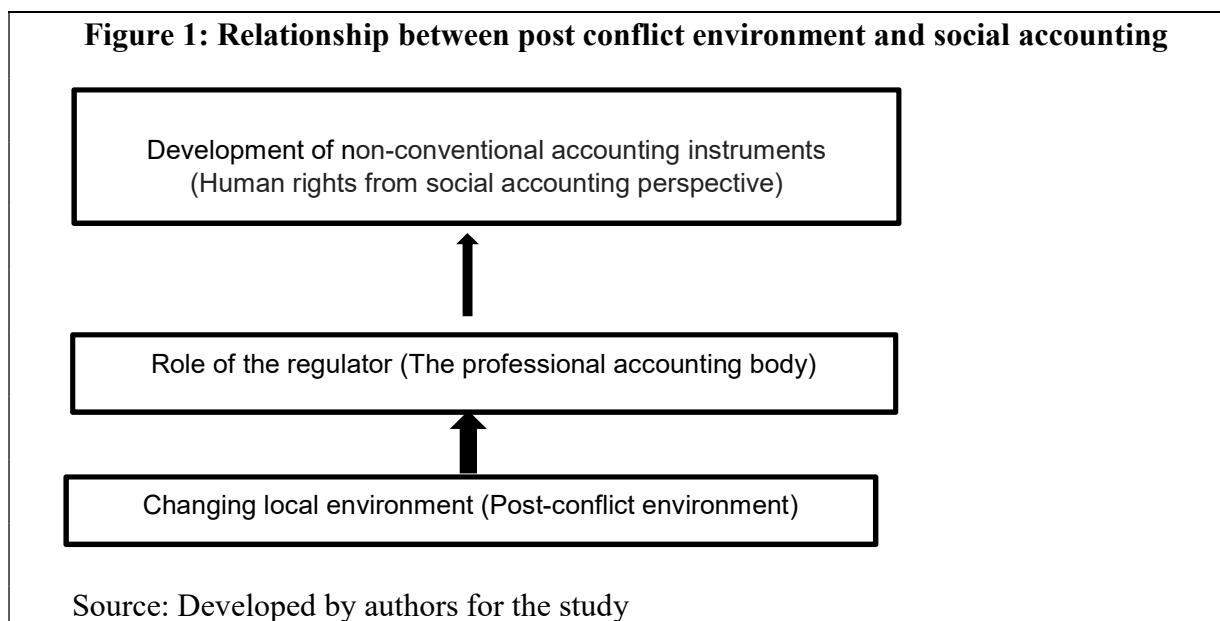
Ferry and Lehman (2018) argue that social and environmental dimensions of organisations are influenced by the professional accountant’s area of employment, expertise, exposure to similar situations, and educational level. Further, Gallhofer *et al.*, (2011) suggest that the accounting profession has a legitimate role in supporting to protect and promote human rights while accountants are responsible to positively align accounting and human rights. This can be accomplished to a greater extent by adopting social accounting or non-conventional accounting instruments such as GRIs. GRI reporting guidelines focus on whether or not human rights issues are considered in business practices (Parsa *et al.*, 2018). As Frankental (2011, p. 763) notes, the GRI provides ‘... a widely recognised set of human rights benchmarks for companies, addressing wide-ranging issues ...’ The GRI guidelines on human rights reporting require business entities to have systems and procedures in place to monitor human rights breaches and identify remedies to rectify troublesome situations (Parsa *et al.*, 2018). Thus, information disclosure is pivotal in promoting human rights and discharging corporate accountability to stakeholders (Gallhofer and van der Walt, 2011). As argued by McPhail (2012):

“there is an argument that relates to the accounting profession’s implicit claim to have the public interest at heart. There is little of greater interest to the public than ensuring that human rights are respected, protected and promoted at all times. If the idea of human rights does potentially represent a valid way of protecting some of the vulnerable within society from abuse and exploitation, then the accounting profession should be concerned about those ‘organs in society’ that can affect both their promotion and violation” (McPhail, 2012, p.34).

Sikka (2011), claims that human rights can reinvigorate accounting, corporate governance and sustainability research and can help to strengthen democracy and provide a better world. More recently, McPhail and Ferguson (2016) deliberate the momentum in regulatory progress as the way forward for human rights reporting. However, social accounting needs more emphasis on these broader issues related to varied country context (Lodhia, 2003; Kuasirikun, 2005; Belal

and Owen, 2007; Islam and Dellaportas, 2011; Kamla *et al.*, 2012; and Beddewela and Herzig, 2013) particularly with respect to human rights (Islam and McPhail, 2011; and Parsa, *et al.*, 2018; Kreander and McPhail, 2019).

As per the literature above, it is evident that although a large body of literature has examined cross-country differences in human rights practices, few studies have sought to examine public perceptions of individual country's human rights conditions, and the role of the regulators particularly after suffering a civil conflict. This study aims to explore how the nearly three decades of civil conflict in Sri Lanka has impacted the perceptions of the accountants of CASL with regard to human rights in the context of social accounting. Figure I, depicts how social accounting can be mainstreamed through regulatory bodies for the advancement of the society in a changing environment.



4. Theoretical Framework

In order to frame and interpret the perceptions on human rights of accounting practitioners in Sri Lanka, legitimacy theory is used in this study. Social accounting basically accentuates the opinion of corporate accountability. In the pursuit of professional services, encroaching the conventional accounting domains is one of those factors provided by accountants (Lee, 1995). As such, social accounting being a non-conventional accounting domain is pertinent within the realm of legitimacy framework. Legitimacy framework enables analysis of the human rights issues (such as civil rights; political rights; economic and social rights; cultural rights; and finally, community rights) based on disclosure practices linked with accounting profession.

Thus, legitimacy theory is employed to evaluate whether accountants are perceived to be responsible and socially accountable, based on the perspectives of those working within the profession itself. As per Suchman (1995, p.574):

“legitimacy is a generalised perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions”.

Observer groups (audiences, or relevant publics) evaluate the organisation based on their perceptions and/or assumptions regarding congruence between their values and organisational values (Luft Mobus, 2005). The audiences’ normative expectations are based on the right thing

to do relative to the social contract. Suchman (1995, p. 574) pointed out, “legitimacy is resilient to particular events, yet it is dependent on a history of events and also not a universal concept”. Whether an organisation and its actions are perceived as legitimate is socially created, therefore subject to change depending on the social environment in which the organisation is based in (Bhattacharyya, 2016). Legitimacy theory is very much suitable for the post-conflict environment in this study context. Mainly due to the CASL’s paramount interest in maintaining its exclusive right to act in specified societal domains (Ukwatte *et al.*, 2015), legitimacy theory seems particularly appropriate to the professional group in this study.

Evidently, legitimacy emphasises that organisations often seek to ensure that they are perceived as operating within the bounds and norms of their groups of societies. It means that, organisations make it a point to ensure that their activities are accepted by the groups of the society as being ‘legitimate’ or right. An organisation is considered to be working with legitimacy when its operations and associated accountabilities comply with the ‘social contract’ in place between the organisation and the society(ies) in which it operates. For example, human right is a common phenomenon prevailing in many societies. They want to ensure their rights when dealing with organisations. Legitimacy offers researchers, and the wider society, a path to critically unpack social accounting issues including poverty alleviation and human rights. However, the comprehension and study of the theory must become more sophisticated, drawing on developments both within the accounting literature and beyond. Only then will the full potential of legitimacy theory for examining a wide range of disclosures be fully realised. Further, it provides explicit treatment of adaptivity, conformity and legitimacy processes in a dynamic environment (Fogarty, 1992). Failure to address the gap between societal expectations and organisational behaviour would threaten the very existence of the organisation. Accordingly, it suggests that the legitimacy theory provides many possibilities for further work in social and environmental accounting since it has the capacity to explain a level of cohesiveness, conformity and legitimate behaviour in the social and environmental narratives among organisations (Milne and Patten, 2002). This study employs the constructs of the legitimacy theory and tenability to explore the perceptions of accounting practitioners of the social relevance of human rights disclosure by practitioners in Sri Lanka.

5 Research method

5.1 Data collection

Primary data for the study is collected by a voluntary survey method. In addition, a documentary review was undertaken using the documents available on the Colombo Stock Exchange, International Federation of Accountants, World Bank, Ministry of Sustainable Development and CASL on the themes of human rights, accountants and disclosure practices in Sri Lankan context. This is an exploratory study and there have been no studies done on Sri Lanka in this area. The survey method is preferred since it is deemed to be the most effective method for a geographically dispersed population. The survey was sent using ‘Qualtrics’ to membership of the CASL in Sri Lanka and those CASL members who were residing overseas. The emails of the membership of the CASL were obtained from the members' directory. Contact details of 3941 CASL members were obtained. In January 2016, the electronic survey was sent to the members to voluntarily complete the questionnaire. A total of 110 responses were received representing a response rate of 2.79%. This low response rate is close to another online survey carried out among 3000 members of CPA Australia by (Davenport and Dellaportas, 2009), which had a 2.7% response rate or only 79 surveys. Due

to the low response rate, the generalizability of the findings of the study is doubtful and the interpretations that are drawn from the data are restricted to the respondents who participated in this study (Islam and Dellaportas, 2011). Despite the generalisability of the findings is limited, the authors contend that the research is a valuable contribution to the prevailing literature. The findings represent the perceptions of accountants on an issue that is significant to Sri Lanka as it recovers from a civil conflict. The descriptive statistics of the respondents are presented in Table I.

Table I: Demographics of Respondents (n=110)

| Demographics | Percentage |
|--|------------|
| Gender: | |
| Male | 83% |
| Female | 17% |
| Age: | |
| 25-30 | 6% |
| 31-35 | 15% |
| 36-40 | 13% |
| 41-45 | 24% |
| 46-50 | 9% |
| 51-55 | 12% |
| 56-60 | 5% |
| 61-65 | 11% |
| 66 years or more | 5% |
| Ethnicity: | |
| Sinhalese | 67% |
| Tamil | 22% |
| Muslim | 8% |
| Burgher | 3% |
| Current category of professional status: | |
| ACA | 48% |
| FCA | 52% |
| Highest academic qualification: | |
| Postgraduate | 34% |
| Bachelor | 43% |
| Advanced Level | 23% |
| Ordinary Level | 0% |
| Other | 0% |
| Currently lives in: | |
| Sri Lanka | 63% |
| Overseas | 37% |
| Left Sri Lanka: (n=40) | |
| Before the war (before 1983) | 7% |
| During the war (during 1983-2009) | 65% |
| After the war (after 2010) | 28% |

5.2 Survey instrument

The survey instrument contained four sections, the demographic details; the perceptions of the UDHR; the perceptions of human right disclosure practices and the accounting profession in Sri Lanka; and finally, the perceptions of on performance indicator protocol set of human rights developed by GRIs. Except for section one, all other three sections use a five-point Likert scale, 1 being strongly disagreed and 5 strongly agree. In section two the respondents are asked to indicate their perceptions whether the human rights listed in the Articles of UDHR were respected during and post-conflict periods in Sri Lanka. Although there are only 30 Articles in the UDHR, these Articles comprised a number of sub-sections. For clarity, these subsections are presented as separate statements in the questionnaire. There are 41 statements in section one to explore the perceptions of UDHR, in order of: civil rights from statements 1-19; political rights from statements 20 - 26; economic and social rights from statements 27-37; cultural rights from statements 38 - 40; and statement 41 on community rights. Section three comprises 18 statements that explore perceptions of human rights in the context of Sri Lanka under three aspects: awareness of human rights (statement 1-8); disclosure practices of human rights (statement 9 -13); and promotion of disclosure practices of human rights (statement 14-18). Finally, section four presents 13 statements which explore the perceptions of accountants of CASL- with regard to the human rights performance indicators (G3 sustainability reporting guidelines) as recommended by GRIs. There was a section for additional comments.

6. Findings

Findings are discussed under three sections. First, the CASL accountants' perceptions of the UDHR during and post-conflict are presented. Secondly, the perceptions of three aspects of human rights are presented: awareness of human rights; disclosure practices of human rights; and the promotion of disclosure practices of human rights. Finally, perceptions of human rights performance indicators as per GRI's G3 sustainability reporting guidelines are presented.

6.1 Perceptions of UDHR during and post-conflict periods

The human rights is a very sensitive topic in Sri Lanka which is illustrated by the following comments made by the respondents. Some respondents emailed comments to authors. The respondents would have been under the impression that the authors were trying to promote Western concepts and interests of human rights in Sri Lanka. One respondent claims:

"I am aware my beloved country is in a very difficult situation with the so-called Human right champions. We know who those people are and who funds them and what their ultimate interests are. I understand you people are seeking supporters to whatever plans you have and not really interested in the future of our country or nation. You are not promoting a new brand of soap or milk powder; you are trying to promote a lethal weapon greedy (.....) and Westerners try to use against us to destroy the country and its people. I wonder what people like you will achieve except the curse of the whole nation, please don't do this to the poor country. Be responsible, there are things more valuable than money in life. Hope you will understand."

Another respondent states:

"Human Rights were introduced from the religions. Nothing to introduce by the UN. These are now used by superpowers in the world to control third world countries."

Another respondent argues:

"Sinhalese (major ethnicity group in the country) generally respect human rights and would not harm any living being let alone a human. But those who try to promote UN based human rights seems to concern about the rights of minorities only and oblivious the rights of the majority. This situation is scaring."

Table II presents the perceptions of accountants' whether or not the Articles in the UDHR were respected during and post-conflict periods in Sri Lanka. The Articles of the declarations are divided into five classifications: civil rights; political rights; economic and social rights; cultural rights; and finally, community rights (Sriram *et al.*, 2009; Sen, 2004). The first statement of this section does not come under the Articles of UDHR, which is: 'in general human rights are being respected in Sri Lanka'. As per the responses for this statement the accountants perceive that human rights are respected more in Sri Lanka after the civil conflict (mean= 3.58) than during the civil conflict (mean=3.2).

Table II : Perceptions of Universal Declaration of Human Rights (n=110)

| Articles in the UDHR Declaration | | During the civil war | Post-civil war |
|---|--|-------------------------|-------------------|
| | | Mean | Mean |
| In general, human rights are being respected in Sri Lanka | | 3.2 | 3.58 |
| Civil Rights | | | |
| 1 | All human beings are born free and equal in dignity and rights | 4.36 | 4.5 |
| 2 | Everyone is entitled to all rights and freedoms without any discrimination | 4.28 | 4.43 |
| 3 | Everyone has the right to life, liberty and security of person | 4.22 | 4.51 |
| 4 | No slavery- No one shall be held in slavery or servitude | 4.44 | 4.65 |
| 5 | No torture- No one shall be subjected to torture or to cruel, inhuman or degrading treatment or punishment | 4.14 | 4.52 |
| 6 | Everyone has the right to recognition everywhere as a person before the law | 4.33 | 4.45 |
| 7 | All are equal before the law and are entitled without any discrimination to equal protection of the law | 4.26 | 4.37 |
| 8 | No unfair detainment | 4.28 | 4.45 |
| 9 | The right to trial | 4.24 | 4.38 |
| 10 | All are innocent till proven guilty | 4.17 | 4.36 |
| 11 | The right to privacy | 4.13 | 4.37 |
| 12 | The freedom to move | 4.17 | 4.46 |
| 13 | Everyone has the right to leave any country, including his/her own, and return to his/her country | 4.15 | 4.35 |
| 14 | Everyone has the right to seek and to enjoy in other countries asylum persecution | 3.83 | 3.96 |
| 15 | Everyone has the right to a nationality | 4.52 | 4.6 |
| 16 | Men and women of full age, without any limitation due to race, nationality or religion, have the right to marry and found a family. | 4.46 | 4.46 |
| 17 | Marriage shall be entered into only with the free and full consent of the intending spouses | 4.51 | 4.52 |
| 18 | Everyone has the right to own property alone as well as in association with others | 4.45 | 4.51 |
| 19 | No one shall be arbitrarily deprived of his/her property | 4.35 | 4.46 |
| Political Rights | | | |
| 20 | Everyone has the right to freedom of thought, conscience and religion. | 4.45 | 4.53 |
| 21 | Everyone has the right to freedom of opinion and expression. | 4.28 | 4.38 |
| 22 | Everyone has the right to freedom of peaceful assembly and association. | 4.11 | 4.44 |
| 23 | No one may be compelled to belong to an association. | 4.23 | 4.44 |
| 24 | Everyone has the right to take part in the government of his/her country, directly or through freely chosen representatives. | 4.42 | 4.43 |
| 25 | Everyone has the right of equal access to public service in his/her country. | 4.45 | 4.54 |
| 26 | The will of the people shall be the basis of the authority of government. | 4.17 | 4.4 |
| Economic and Social Rights | | | |
| 27 | The right to social security | 4.28 | 4.4 |
| 28 | Everyone has the right to work, to free choice of employment, to just and favourable conditions of work and to protection against unemployment | 4.3 | 4.38 |
| 29 | Everyone, without any discrimination, has the right to equal pay for equal work. | 4.13 | 4.18 |

| | | | |
|-------------------------|---|------|------|
| 30 | The rights of the workers | 4.15 | 4.18 |
| 31 | Everyone has the right to form and to join trade unions for the protection of his/her interests | 4.11 | 4.18 |
| 32 | Everyone has the right to rest and leisure, including reasonable limitation of working hours and periodic holidays with pay | 4.24 | 4.34 |
| 33 | Food and shelter for all | 4.06 | 4.14 |
| 34 | Motherhood and childhood are entitled to special care and assistance. All children, whether born in or out of wedlock, shall enjoy the same social protection | 4.38 | 4.46 |
| 35 | Everyone has the right to education | 4.54 | 4.58 |
| 36 | Education shall be directed to the full development of the human personality and to the strengthening of respect for human rights and fundamental freedoms | 4.46 | 4.56 |
| 37 | Parents have a prior right to choose the kind of education that shall be given to their children | 3.96 | 4.14 |
| Cultural Rights | | | |
| 38 | Everyone has the right freely to participate in the cultural life of the community, to enjoy the arts and to share in scientific advancement and its benefits | 4.44 | 4.51 |
| 39 | Everyone has the right to the protection of the moral and material interests resulting from any scientific, literary or artistic production of which s/he is the author | 4.35 | 4.42 |
| 40 | Everyone is entitled to a social and international order | 4.07 | 4.18 |
| Community Rights | | | |
| 41 | Everyone has duties to the community in which alone the free and full development of his personality is possible | 4.31 | 4.37 |

6.1.1 Civil rights

The most respected civil rights during the conflict was ‘everyone has the right to a nationality’ (statement 15). The second and third respected civil rights were ‘marriage shall be entered into only with the free and full consent of the intending spouses’ (statement 17) and ‘men and women of full age, without any limitation due to race, nationality or religion, have the right to marry and found a family’ (statement 16). The least agreed civil right during the conflict was ‘everyone has the right to seek and to enjoy in other countries asylum persecution’. The second and third least respected civil rights during the conflict were ‘the right to privacy’ (statement 11) and ‘no torture- no one shall be subjected to torture or to cruel, inhuman or degrading treatment or punishment’ (statement 5) respectively.

Among the perceptions, the most respected civil right after the civil conflict was ‘no slavery- no one shall be held in slavery or servitude’ (statement 4) while second and third were ‘marriage shall be entered into only with the free and full consent of the intending spouses’ (statement 17) and ‘no torture- no one shall be subjected to torture or to cruel, inhuman or degrading treatment or punishment’ (statement 5) respectively. Statement 5 was one of the least respected during the conflict time and one of the most respected after the conflict. This indicates that when the circumstances and the environment change, the perception can also be changed. The least agreed civil right after the conflict was ‘everyone has the right to seek and to enjoy in other countries asylum persecution’ (statement 14). This statement was the least agreed during the conflict time. The second and third least agreed with civil rights after the conflict was ‘everyone has the right to leave any country, including his/her own, and return to his/her country’ (statement 13) and ‘all are innocent till proven guilty’ (statement 10).

6.1.2 Political Rights

The most respected political right during the conflict was ‘everyone has the right to freedom of thought, conscience and religion’ (statement 20) while ‘everyone has the right of equal access to public service

in the country' (statement 25) was the next agreed. The third most agreed political right statement during the conflict was 'everyone has the right to take part in the government of his/her country, directly or through freely chosen representatives' (statement 24). The least respected political right during the conflict was 'everyone has the right to freedom of peaceful assembly and association' (statement 22). The most respected political right after the conflict was 'everyone has the right of equal access to public service in his/her country' (statement 25). This was one of the political rights that were most respected even during the conflict as perceived by the accountants. However, one respondent mentioned, the following in the qualitative comments:

For me human rights are not only about abuse, killings and discrimination. For me human rights is about the ability to feel that I have equal rights when it comes to jobs etc. sadly with the new President Nepotism is prevalent with a capital N. I voted for a change, the only change is the peace prevailing at the moment. Corruption, Nepotism is everywhere.

The least perceived political right that was respected post-conflict time was 'everyone has the right to freedom of opinion and expression' (statement 21) followed by 'the will of the people shall be the basis of the authority of government' (statement 26).

6.1.3 Economic and social rights

With regards to the economic and social rights, the accountants have mostly perceived that 'everyone has the right to education (statement 35) and 'education shall be directed to the full development of the human personality and to the strengthening of respect for human rights and fundamental freedoms' both during and post-conflict periods. Similarly, the least perceived economic and social rights during both periods were 'food and shelter for all (statement 33) and parents have a prior right to choose the kind of education that shall be given to their children' (statement 37).

6.1.4 Cultural rights

The most respected cultural right that was respected both during and post-conflict was 'everyone has the right freely to participate in the cultural life of the community, to enjoy the arts and to share in scientific advancement and its benefits (statement 38). The least respected cultural right in both periods was 'everyone is entitled to social and international order' (statement 40).

6.1.5 Community rights

The only community right in the UDHR is 'everyone has duties to the community in which alone the free and full development of his/her personality is possible' (statement 41). This was perceived by the accountants as better respected after the conflict (mean=4.37) than during the conflict (mean=4.31).

Table III presents the means of the five classifications of human rights as per the UDHR during and post-conflict periods as perceived by the accountants.

| Classification of human rights | During the | Post-civil |
|--------------------------------|------------|------------|
| | civil war | war |
| | Mean | Mean |
| Civil rights | 4.28 | 4.44 |
| Political rights | 4.30 | 4.45 |
| Economic and social | 4.23 | 4.32 |
| Cultural | 4.28 | 4.37 |
| Community | 4.31 | 4.37 |

The results show that in both periods, the accountants most perceive political rights. The least perceived was economic and social rights. Although overall the respondents perceive that in both time periods the human rights as per the UDHR declaration are respected in Sri Lanka there is a slight improvement after the end of civil war. In their cross-national study which comprised a random sample of 79 nations wide (representing all geopolitical regions) Cingranelli and Richards (1999) found that after the Cold War, there was a significant improvement in government respect for the political rights particularly, against political imprisonment.

In addition, the respondents are asked to provide their perception of the following statement:

“United Nation’s Universal Declaration of Human Rights is specifically for Western countries.”

Majority of the respondents disagreed with the statement while another 33% neither agreed nor disagreed.

In summary, the findings of this study suggest that the accountants generally perceive human rights (civil rights, political rights, economic and social rights, cultural rights and community rights) have been respected during and post-conflict periods in Sri Lanka.

6.2 Perceptions of human rights: awareness; disclosure practices; and promotion

This section presents the accountants’ perceptions on the awareness of human rights, disclosure of human rights and the promotion of human rights disclosure in Sri Lanka and results are shown in Table IV.

6.2.1 Awareness of human rights

First, the analysis of perceptions of human rights, overall 93% of the respondents of the opinion that human rights are important (statement 1). More than 60% of them believe that ‘human rights can be seen primarily as ethical demands’ (statement 2). 48% of the respondents agree that ‘human rights can be seen primarily as legal demands’, 45% perceive that ‘human rights can be seen primarily as political demands’ (statement 3 and 4 respectively).

Between 63% to 89 % of the participants of the opinion that they were aware of human rights during the conflict (1983-2009) while 33% to 47% believes that they became more aware of human rights in the post conflict (statement 5 and 6). 67% of respondents believe that ‘human rights issues constitute a fundamental challenge for accountants in the future’ (statement 7).

Table IV: Perceptions of human rights: awareness; disclosure practices; and promotion

| Statements | Percentage | | | | | Mean |
|---|------------|----|----|----|----|------|
| | 1 | 2 | 3 | 4 | 5 | |
| Awareness of human rights | | | | | | |
| 1 Human rights are important | 5 | 0 | 2 | 13 | 80 | 4.65 |
| 2 Human rights can be seen primarily as ethical demands. | 7 | 18 | 15 | 41 | 19 | 3.50 |
| 3 Human rights can be seen primarily as legal demands. | 8 | 15 | 30 | 39 | 8 | 3.23 |
| 4 Human rights can be seen primarily as political demands. | 8 | 35 | 15 | 32 | 10 | 3.00 |
| 5 I was aware of human rights during the civil war period in Sri Lanka (i.e. from 1983-2009) | 0 | 5 | 6 | 63 | 26 | 4.14 |
| 6 I became more aware of human rights after declaring an end to civil war in Sri Lanka (i.e. after May 2009). | 19 | 20 | 14 | 33 | 14 | 3.04 |
| 7 Human rights issues will constitute a fundamental challenge for businesses and accountants of Sri Lanka in the future. | 2 | 13 | 19 | 49 | 17 | 3.66 |
| 8 Community freedom is more important than an individual’s freedom. | 6 | 30 | 23 | 23 | 18 | 3.15 |
| Disclosure practices of human rights | | | | | | |
| 9 My work place disclosed human rights issues in its annual reports or website during civil war period in Sri Lanka (Please answer this | 22 | 28 | 34 | 13 | 3 | 2.40 |

| | | | | | | | |
|---|--|----|----|----|----|----|------|
| | question only if you ever lived and worked in Sri Lanka during the civil war period). | | | | | | |
| 10 | My work place currently discloses human rights issues in its annual reports or website (please answer this question only if you currently live and work in Sri Lanka). | 16 | 40 | 32 | 10 | 2 | 2.45 |
| 11 | Sri Lanka as a country affected by civil war should have its own human rights disclosure guidelines/ principles. | 8 | 24 | 8 | 47 | 13 | 3.32 |
| 12 | Human rights disclosure should be able to provide positive motivation for the entities to act in a socially accountable manner. | 2 | 6 | 2 | 66 | 24 | 4.02 |
| 13 | More emphasis should be given to human rights issues and disclosure practices in professional accounting educational or training courses/ programmes in Sri Lanka. | 2 | 11 | 26 | 46 | 15 | 3.61 |
| <hr/> | | | | | | | |
| Promotion of disclosure practices of human rights | | | | | | | |
| 14 | Promoting human rights disclosure practices among business entities in Sri Lanka is the responsibility of the Government. | 2 | 20 | 13 | 45 | 20 | 3.61 |
| 15 | Promoting human rights disclosure practices among business entities in Sri Lanka is the responsibility of the Accounting Professional Bodies. | 5 | 25 | 25 | 31 | 14 | 3.27 |
| 16 | Professional accounting bodies should have been more accountable for disclosure practices of human rights in Sri Lanka during civil war period. | 13 | 31 | 25 | 23 | 8 | 2.88 |
| 17 | Accountants should see themselves and their discipline as agents to promote human rights. | 7 | 11 | 22 | 44 | 16 | 3.60 |
| 18 | Institute of Chartered Accountants of Sri Lanka (CASL) currently puts lot of effort in promoting disclosure practices of human rights in Sri Lanka. | 2 | 23 | 43 | 26 | 7 | 3.08 |

1. Strongly Disagree 2. Disagree 3. Neither agree nor disagree 4. Agree 5. Strongly agree

6.2.2 Disclosure practices of human rights

Nearly 84% of the respondents are uncertain with the statement (9) ‘my workplace disclosed human rights issues in its annual reports or website during the conflict in Sri Lanka’. Similarly, 56% of the respondents say that their workplace currently does not disclose human rights in its annual reports/website (statement 10). As per the instructions provided statement 8 and 9 were responded only those who lived and worked in Sri Lanka during the conflict. However, 60% of the respondents also perceive that ‘Sri Lanka as a country affected by conflict should have its own human rights disclosure guidelines’ (statement 11). Nearly 90% believe that ‘human rights disclosure should be able to provide positive motivation for the entities to act in a socially accountable manner (statement 12). More than 60% of the respondents perceive that ‘more emphasis should be given to human rights issues and disclosure in accounting educational or training courses/ programs’ (statement 13).

6.2.3 Promotion of human rights disclosure practices

Between 45% to 65% respondents believe that promoting human rights disclosure among business entities in Sri Lanka is the responsibility of the government (statement 14) while 25% to 50% was either not certain or disagree that promoting human rights disclosure among business is the responsibility of the Accounting Bodies (statement 15). Nearly 60% of the respondents agree that ‘accountants should see themselves and the discipline as agents to promote human rights’ (statement 17). This reflects the willingness of the respondents to be socially accountable. As shown in Table IV, nearly 68% of the respondents disagree with statement 18, ‘CASL currently puts a lot of effort in promoting disclosure of human rights.

In summary, majority respondents believe that human rights are legitimate, important and it should be able to provide positive motivation to act in a socially accountable manner. All of them believe that promoting human rights disclosure among business is the responsibility of the government (See Li and McKernan, 2016; Kreander and McPhail, 2019).

6.3 Perceptions of GRIs - human rights performance indicators

This section explains the perceptions of accountants on the human rights, obligations and performance indicators (G3 sustainability reporting guidelines) as recommended by GRIs in Sri Lanka. Human rights performance indicators elicit disclosures on the impacts and activities an organisation has on the civil and political human rights of its stakeholders. The aspects within these performance indicators are based on internationally recognised standards, the UDHR and the International Labour Organisation (ILO) Declaration on the Fundamental Principles and Rights at Work of 1998.

Out of the 13 statements presented in Table V, the most agreed statement (6) is that ‘business entities of Sri Lanka - a country which is affected by a civil conflict should concern about effective abolition of child labour’. This was agreed by 98% of the respondents. The second most agreed with a 96% is ‘business entities of Sri Lanka should concern about the elimination of all forms of forced and compulsory labour’ (statement 8) while 92% agreed that ‘the government has a duty to respect and protect against human rights abuse in the country by third parties, including business enterprises’ (statement 10). The least perceived statement (2) with a 62% was ‘the business entities of Sri Lanka should concern about investment agreements that include clauses incorporating human rights. The second and third least agreed statements were ‘business entities of Sri Lanka should concern about suppliers, contractors and business partners who have undergone human rights screening’ (69%-statement 3) and ‘business entities of Sri Lanka should concern about freedom of association and the effective recognition of the right to collective bargaining’ (81%- statement 6). In general, the majority of the respondents perceive that Sri Lankan business should comply with human rights performance indicators of GRI.

Table V: Perceptions of Human Rights Performance Indicators -GRIs

| Statements | Percentages | | | | | Mean |
|---|-------------|---|----|----|----|------|
| | 1 | 2 | 3 | 4 | 5 | |
| 1 Sri Lankan business entities should comply with human rights performance indicators developed by Global Reporting Initiative (GRI). | 2 | 8 | 28 | 42 | 20 | 3.67 |
| 2 Business entities of Sri Lanka - a country which was affected by and recovering from civil war- should concern about investment agreements and contracts that include clauses incorporating human rights concerns | 2 | 8 | 28 | 47 | 15 | 3.64 |
| 3 Business entities of Sri Lanka should concern about suppliers, contractors and business partners who have undergone human rights screening. | 2 | 2 | 27 | 51 | 18 | 3.78 |
| 4 Business entities of Sri Lanka should concern about employee training on policies and procedures concerning aspects of human rights that are relevant to operations. | 2 | 2 | 11 | 59 | 26 | 4.04 |
| 5 Business entities of Sri Lanka should concern about the elimination of discrimination in respect of employment and occupation. | 2 | 0 | 2 | 56 | 40 | 4.32 |
| 6 Business entities of Sri Lanka should concern about freedom of association and the effective recognition of the right to collective bargaining | 2 | 2 | 15 | 55 | 26 | 4.00 |
| 7 Business entities of Sri Lanka - a country which is affected by civil war- should concern about effective abolition of child labour. | 2 | 0 | 0 | 31 | 67 | 4.62 |
| 8 Business entities of Sri Lanka should concern about the elimination of all forms of forced and compulsory labour. | 2 | 0 | 2 | 38 | 58 | 4.49 |
| 9 Business entities of Sri Lanka should concern more about security practices/ security personnel trained in their policies or procedures concerning aspects of human rights that are relevant to operations. | 2 | 5 | 13 | 47 | 33 | 4.04 |
| 10 Business entities of Sri Lanka should concern about the rights of indigenous people if there are any stakeholder relationship with them | 2 | 2 | 8 | 49 | 39 | 4.20 |
| 11 The government has a duty to respect and protect against human rights abuse in the country by third parties, including business enterprises. | 2 | 0 | 6 | 37 | 55 | 4.43 |
| 12 The role of business enterprises as specialized organs of society performing specialized functions, required to comply with all applicable laws and to respect human rights | 2 | 0 | 8 | 51 | 39 | 4.23 |
| 13 The government must take appropriate and effective remedies when business-related human rights abuses occur within the country | 2 | 2 | 8 | 42 | 46 | 4.33 |

Notes: 1. Strongly Disagree 2. Disagree 3. Neither agree nor disagree 4. Agree 5. Strongly agree

7. Discussion and concluding comments

The discussion of the study is arrayed as per the research questions which are formulated to address the purpose of the study: to examine how the nearly three decades of civil conflict in Sri Lanka has impacted the perceptions of the accountants with regard to human rights obligations during (both during and post-conflict) to integrate in the context of social accounting.

7.1 *The perceptions of chartered accountants of human rights*

The findings reflect, almost all the respondents perceive that human rights are important, and they are aware of human rights during and post - conflict period. This may be due to the efforts undertaken by OHCHR, urging the international community to collaborate with Sri Lanka in the post-conflict efforts, by increasing the provision of international financial assistance and to continue to ensure the promotion and protection of human rights. This evidence indicates that the respondents perceived the importance of human rights as a community expectation and the potential legitimacy in the disclosure practices.

The findings reveal that both during and post conflict periods, the accountants most legitimately perceive the 'political and civil rights' and the least perceived are 'economic and social rights. This response supports the existing disparity between those two sets of rights. As explained by OHCHR, the UDHR made no distinction between rights, the distinction appeared in the context of the deepening cold war tensions between East and West (OHCHR, 2016). Greater emphasis on political and civil rights was accelerated by the economies of the west, based on liberalism and democracy, which focuses on the rights of the individual in civil and political rights (Anderson *et al.*, 2002). The importance of economic, social and cultural rights was highlighted by the centrally planned economies of the Eastern Alliance (Anderson *et al.*, 2002) which emphasise on the primacy of the economic and social equality, evading the needs of the individuals. Moreover, civil and political rights are simple to require the government to refrain from interfering with individual freedoms, while economic, social and cultural rights have been requiring high levels of investment. The legitimacy framework underpinning emphasised in the study often seek to ensure that practitioners have perceived social contract as operating within the bounds and norms of their various business groups of the society.

The results of this study are consistent with the above explanation of OHCHR (2016). Sri Lanka, being a democratic nation, emphasises more on political and civil rights. It is clear, that the respondents consistently legitimised with the international expectations of human rights in their disclosure system. Sri Lanka, being an Asian nation, contributes similar weight to the notion of human rights, as those Western nations which have UDHR declarations. This is supported by the response received to the statement: "United Nation's Universal Declaration of Human Rights is specifically for Western countries." Majority of the respondents disagreed with the statement. This is in contrast to the views of the Singapore school on human rights (Chew 1994), who states that UDHR is specifically biased toward the Western world and challenges the universality of UDHR. Mostly perceiving the political and civil rights in the results, also reflect how the accountants as civilians in Sri Lanka were longing for peace in the country, which was damaged by a high level of armed violence and insecurity, which prevailed for nearly three decades.

7.2 *What is the role of the CASL in a post-conflict environment?*

CASL is empowered by an Act of government as the sole body to formulate Sri Lanka's Accounting Standards. As per the findings of the study, majority of the respondents perceive that promoting human rights disclosure practices among business entities is the responsibility of the government. This suggests that state's intervention (Kreander and McPhail, 2019) is expected since the magnitude of human rights issues during the conflict period in the country were not just significant to the business community but to the international community at large. In the Sri Lankan context CASL is the sole regulatory body with respect to Accounting and Auditing standards. However, at the individual level, majority of the respondents perceive that they see themselves and the accounting discipline as agents to promote human rights. This is a favourable finding that reflects the willingness of the respondents to be socially accountable and CASL should reap the benefit out of this. As stated by Jui and Wong (2013) paying

attention to their members and listening to the voices of the members also need to be represented for the success of the accountancy profession as a whole (Jui and Wong, 2013).

To a larger extent, political authorities try to comply with global requirements in various professions in order to gain political reputation (Islam and McPhail, 2011), and harmonise with the rest of the world. It is evident that human rights possessed by all people in societies simply value their humanity and the state ought to involve (Kreander, McPhail, 2019) through connections to have justifiable reasons, that makes them strongly continuous with human rights. Also, this involvement by the state supposedly constitutes as a matter of legitimacy. Moreover, CASL, as the state-supported standard setter should take the findings of this study as a legitimate opportunity.

Further, through collaboration with the Human Rights Commission of Sri Lanka, CASL should consider running awareness campaigns for the current students and members. For members, these events can be part of their CPDs. Awareness of human rights issues, especially among the next generation of accountants is vital since this transformation is essential not only to be technically competent but also to be an ethical professional in a post-conflict environment. Educating the young accountants may possibly institutionalise human rights disclosure in their daily routines. As Fogarty (1992) claims that professionals are supposed to infuse, a particular moral directive into their work, which is partly apprehended by their adherence to a code of ethics and in that, the work is not fully a neutral or technical exercise but normalised expectations which would surround its practice.

7.3 The role of social accounting by means of human rights

Most of the respondents in the study are of the opinion that Sri Lankan business entities should comply with human rights performance indicators developed by GRI. In this regard, GRIs are being considered as a non-conventional accounting instrument from social accounting perspective which conceivably is a part of existing policy reforms. The state should take measures to peacebuilding process after civil conflict in order to integrate human rights into national and business policies, strategies and planning.

Findings indicate that the civil conflict had not hindered the accountants being in parallel with the social accounting instruments or non-conventional financial guidelines such as GRIs. This is in contrast with the findings of Kamla *et al.*, (2012) in which the accountants perceive social accounting as a new form of accounting to communicate the social effects of organizations. Previous studies indicate more research of the way in which the legitimacy of human rights works to ethically invent both individuals and groups in a way to make fundamental changes (Luft Mobus, 2005). The perceptions reflect the affiliations and the influences of the accounting bodies in the Western world on the educational programs and training of accountants in Sri Lanka, which again contradicts with the Syrian context (Kamla *et al.*, 2012). Currently, the qualification of the CASL is internationally recognised and the members enjoy the benefits under the mutual recognition agreements with the ICAEW and CPA Australia (CASL, 2018a). In order to maintain these recognitions and accreditations, the curriculum and training of CASL echo that of the ICAEW's (Yapa, 2006;2010). The departure of conventional accounting is noticeable in Sri Lanka. Nevertheless, it needs to be beneficial for a post-conflict environment through a change in society, in order to integrate human rights into national and business policies, strategies and planning.

As Jenkins (2005) claims there is less involvement of the state-supported authorities enhancing social accounting agenda. However, there were many legitimate initiatives that were undertaken by the state-supported CASL during the past years, in order to promote the disclosure. One such initiative is the Best Annual Report Awards, organised by CASL. The aim of this competition is to encourage effective communication to stakeholders through the publication of informative annual reports; promoting the effective presentation of financial and non-financial information to comply with legitimacy. The event has created an important benchmark in the country as a competition which promotes the core elements of transparency, social responsibility and good governance. The competition has helped organisations to improve transparency and accountability in disclosure while enhancing the best practices. It is clear that human rights possessed by all parties in societies simply in virtue of their humanity and the state (in our case CASL) ought to involve through the workings of justifiable reasons, that makes them strongly continuous with social accounting - human rights. This signals the disclosure practices among

the accountants and explains the adoption of GRIs, in a more general sense (Beddewela and Herzig, 2013).

CASL commenced the introduction of integrated reporting to the corporate sector by launching the first Integrated Reporting Council in all of Asia (CASL, 2018b). This was undertaken with the intention of creating trust among the international business community and attracting foreign capital to the country. With integrated reporting approach sustainability being brought into the entity, it informs the stakeholders that entities have not profited at the expense of the environment, human rights, and a lack of integrity to the society.

Although the accountants are aware of the human rights issues, the majority of them do indicate that human rights issues are not commonly disclosed in the annual reports or in the websites of their workplaces. This confirms the previous findings of the emerging economies' perspective. Kuasirikun (2005) claims that social accounting and reporting is still a 'sensitive' issue in the context of Thailand and will not be able to develop unless incorporated in accounting standards. Belal and Owen (2007) state that the development of social accounting in Bangladesh will mainly be achieved through external pressures and developments. Islam and Dellaportas (2011) also make a similar claim.

The findings of the current study suggest that CASL should not merely be the national accounting standard setter but be the regulator and educator of disclosures of human rights practices of business entities. Moreover, increasing human rights disclosure may enhance the broader aspect of social accounting and motivates the organisations to act in a socially accountable manner. Hence the findings of this paper have important implications and considerations for CASL practitioners on whether disclosure practices of human rights need to be voluntary or mandatory. That is, urgent measures need to be undertaken to mainstream the human rights obligations of business entities since there is no one-size-fits-all strategy in a post-conflict environment.

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Appendix 1

The main conflicts zones in Sri Lanka during 1983-2009 (highlighted-Green)

