

## **Seminar Speaker: Dr. Chris Van Staden**

**Bio:** Dr Chris van Staden is a Professor of Accounting at the Auckland University of Technology in Auckland, New Zealand. He teaches courses in Financial Accounting and Social and Environmental Accounting to undergraduate and post graduate students. His research focuses on corporate disclosure of information, especially environmental and social disclosures. He has published more than 50 papers in international refereed accounting and management journals including, Accounting, Organizations and Society, the Journal of Management, Accounting, Auditing and Accountability Journal, European Accounting Review, the Journal of Accounting and Public Policy, the Journal of Business Ethics, the British Accounting Review, the Journal of Cleaner Production, and Accounting and Business Research, amongst others. He was the recipient of the Faculty of Business, Economics and Law at AUT Research Excellence Award for 2018. His work has received over 2800 citations and he has an H index of 23.

Chris regularly presents his research at international conferences, including the Accounting and Finance Association of Australia and New Zealand (AFAANZ) annual conferences, the Asia-Pacific Interdisciplinary Research in Accounting (APIRA) Conferences, and the Centre for Social and Environmental Accounting Research (CSEAR) conferences. Chris also presents his research at seminars at Australian and European universities.

Chris was the co-convenor for the 2019 Asia-Pacific Interdisciplinary Research in Accounting conference. He is the immediate past-President of the Accounting and Finance Association of Australia and New Zealand and has been the co-chair of the Technical Committee for the 2014 and 2015 AFAANZ conferences. Chris is one of the editors of Pacific Accounting Review. He is also associate editor for Accounting and Business Research and for Accounting Forum. He serves on the editorial boards of the Accounting, Auditing and Accountability Journal, the European Accounting Review, Sustainability Accounting, Management and Policy Journal, and Meditari Accounting Research. He also reviews papers for a whole range of international journals.

His current research interests include Social Business Accountability, Civil Liberty and Transparency and Modern Slavery and supply chain accountability.

**Abstract:** This paper investigates the influence of ideologically driven social movement organisations (SMOs) on multinational companies' (MNCs) decision to voluntarily and publicly disclose information pertaining to their foreign operations on a country-by-country basis. Grounded in the ideological notion of social movement theory, we find that activist protests by ideologically driven SMOs and counter-reports by SMOs influence country-by-country reporting practices of MNCs. We also find that media coverage of SMOs' counter-reports increase the influence that counter reports have on the disclosure of country-by-country information. Furthermore we observe that the presence of media controversy over the lack of corporate transparency positively influence CbCR. Understanding the importance of social movements in creating corporate transparency is therefore likely to remain incomplete without considering the role of the news media that disseminates and validates social movement claims as well as revealing the social (in)appropriateness of MNC activities.