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Accounting and sustainable development: Reflections and propositions

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ABSTRACT

This paper emerges from an invitation to reflect upon the achievements of social and environmental accounting as well as to identify the challenges that lie ahead as the field continues its engagement with the goal of sustainable development. Three perspectives are developed in pursuit of that aim, namely: exploring the nature of the issues and mode of academic inquiry that is 'fit for purpose' given the demands of sustainable development; considering if a de-centring of accounting and the embrace of more holistic versions of accountability would be productive for future scholarship; and an exploration of how we might conceptualise 'engagement' with practice in this context (and what is meant by practice and practitioner). Taken together, this paper seeks to provide points of provocation and encouragement to social and environmental accountants, critical accounting scholars and to those seeking to understand sustainable development scholarship and action.

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1. Introduction

This paper provides an individual and collective reflection on social and environmental accounting (SEA): the original framing of a literature concerned with the social and environmental impacts of organisations and accounting (Gray, Bebbington, & Gray, 2010; Gray, Owen, & Adams, 1996; Gray, Owen, & Maunders, 1987).¹ This subject area has more recently broadened to examine the intersection between sustainable development, governing, organising, managing and accounting (Bebbington, Larrinaga, Russell, & Stevenson, 2015; Bebbington & Larrinaga, 2014; Bebbington & Thomson, 2013; Gray, 1992, 2002, 2010; Hopwood, 2009; Hopwood, Unerman, & Fries 2010; Russell & Thomson, 2009; Spence & Rinaldi 2014; Thomson, Grubnic, & Georgakopoulos 2014; Unerman & Chapman, 2014) with this greater breadth having conceptual and methodological implications as well as implications for engagement with practice. These implications form the basis for our conjectures as to how this area of scholarship and practice might develop in the future. For clarity, we conceptualise *scholarship* as activities undertaken by 'the academy', including research (of which a subset might be published), teaching and working alongside those outside of the academy. In contrast, we understand *practice* as referring to activities undertaken by those outside of the academy, which could include the accounting profession, policy makers, organisations (both public

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¹ Social and environmental accounting draws on earlier motifs in business literature (Bowen, 1953), but can more recently be traced to the interpretive and critical 'turn' (Chua, 1986) in accounting which dates from approximately the 1970s. Consideration of social issues emerged earlier than those of the environment; which came to the fore in the early 1990s. Our own engagement with the field can be dated to the early 1990s (Bebbington and Thomson) and early 2000s (Russell).

and private sector) and NGOs. While recognising that *practice* and *practising* may be understood as spanning a common-sense-view of what people do through to detailed theoretical understandings of social life (Schatzki, 2012), our use of the term recognises that knowledge and action are produced and operationalised by academics and in concert with others. The complexities and nuance that will emerge from these distinctions and dynamics of each will be considered as the paper progresses.

Some opening observations about the authorship of the paper and the approach taken are pertinent. Reflective pieces in journals are often contributed by longstanding participants in a field. We were keen, however, to contribute a more diverse collective reflection for two reasons. First, developing a literature is invariably a social activity whereby ideas emerge from interactions between co-authors as well as members of a scholarly community (indeed all co-authors have benefited from and contributed to the Centre for Social and Environmental Accounting Research – hereafter CSEAR). As such, a collective reflection seemed apposite and also illuminates subtleties within the themes explored in the paper (see also Gray & Laughlin, 2012; Guthrie & Parker, 2017). Second, reflections are usually solicited from individuals who are seen to be long standing in a field, which two of us (Bebbington and Thomson) can't deny. It is less common to solicit reflections from those who are at an earlier stage in their career.² We hope that the opening up of dialogue to include a mid-career academic (Russell) will provide greater breadth of reflection.

The paper takes the form of an 'appreciative enquiry',³ following the inspiration of Ghaye et al. (2008: 362) who suggest that "[d]eficit phrased questions lead to deficit-based conversations . . . [which] in turn lead to deficit-based actions". Indeed, we seem to live in a world where dismissing of the views of others and belittling people is increasingly commonplace. Likewise, a particular version of academic inquiry and conduct encourages and champions antagonism towards competing views (beyond that required to enhance scholarship) rather than an active co-development of knowledge and understanding (an agonistic framing if you like – see Brown & Dillard, 2013a; Dillard & Brown, 2012, 2015). Further, as Freirean inspired scholars (Thomson and Bebbington, 2004) we are not convinced that absolute certainty that one is right is warranted (at least not on our behalf) nor necessary. Being open to not knowing, to seeing the logic in others' arguments and to changing one's mind can be a strength. At times the academy appears to be designed to encourage us to emphasise certainty and disagreement rather than to acknowledge uncertainty about positioning. In this piece of work we are trying not to fall into certainty and have taken to heart Alvesson & Spicer's (2012, 1213) elaboration of the perils of functional stupidity that they characterise as emerging "from the interplay between unwillingness and a (learned) incapacity to engage in reflexivity, a partial closing of the mind, freezing of the intellectual efforts, a narrowed focus, and an absence of requests for justification".

Finally, including this reflection in *Critical Perspectives on Accounting* is appreciated because there is a productive tension between social/environmental/sustainability and critical accounting scholars who are often motivated by similar concerns as well as sharing some of the techniques (for example, social audit – see Cooper, Taylor, Smith, & Catchpole, 2005). Of course, kinship is not comfortable (and nor should it be) as there are substantive differences in beliefs concerning the relative role of structure and agency, in theoretical commitments and in the degree to which collaborating alongside practice may be productive or advisable. In particular, we believe that epistemological differences in these two fields reflect different beliefs of how society operates, theories of change and possibilities for emancipation (some of these points of difference will resurface in this paper). As a result, each scholarly 'project' provides a moment of reflection on the other.

With these opening points made, the paper is structured in three parts. First, reflections on our motivations for being a part of an accounting and sustainable development nexus are developed. Second, three themes are explored in order to suggest possible future elements of accounting for sustainable development, namely: (i) outlining the 'problem space' in which accounting for sustainable development emerges; (ii) an exploration of accountability as a way to framing research, rather than solely focusing on the techniques of accounting; and (iii) exploring issues arising from engagement with practice and policy. Finally, some concluding comments will be made.

2. Motivations: that is, a reason for acting or behaving in a particular way

2.1. Bebbington

2.1.1. Origins

motivations are rarely entirely clear in real time and are, perhaps, unreliable in hindsight when they are conditioned by career path-dependency. Nevertheless, it is useful to recall why one would expend time and energy on a course of action as well as articulating a conception of change in conjunction with these efforts. In brief, I accidentally fell into SEA while backing away from a chartered accounting career in financial audit and tax avoidance.⁴ In 1990 I was halfway through a Masters in

² This approach, however, is increasingly common amongst doctoral and early career researchers. See for example, Raneri (2015) for a discussion of undertaking an accounting PhD in North America; Patterson et al. (2013) with regard to early career researchers' experiences of water governance research; and efforts to create opportunities for collective action in increasingly uncertain academic climates – NZGS-PG Network (2014).

³ We often believe that we know what doesn't work in any particular setting. Appreciative inquiry seeks to understand what does work and what might work in the future with sufficient effort and vision.

⁴ My experience of taxation led me to leave accounting as a career as I couldn't accept the legal (but to my eyes immoral) ways in which I was asked to conduct myself. I am delighted to see debates around tax avoidance more recently regaining salience.

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