



Accounting's contribution to a conscious cultural evolution: an end to sustainable development

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Received 31 January 2002; received in revised form 10 November 2002; accepted 15 December 2002

Abstract

Influential institutions are acknowledging the need for more change to reverse practices that seriously damage social and ecological systems. The depth and extent of these changes are indicated by the call for a conscious cultural evolution. This paper considers a possible contribution from accounting to comply with such an evolution.

A theoretical basis for accounting's contribution to a conscious cultural evolution is outlined by means of a truth classification scheme developed in this paper as well as the works of Foucault, Giddens, evolutionary biologists and life-world theorists. This theoretical basis is then used to interpret the results of an EU funded research project that was to identify the criteria and specifications for a sustainable development management and accounting tool. The strengths and weaknesses of traditional, social and environmental accounting are evaluated against the needs of sustainable development as identified during the course of this project as well as a proposed balanced accounting. The theoretical basis identified in this paper is further employed to re-evaluate the concept of accounting equity in the context of equitable communities and face-to-face relationships. Finally, the potential resistance to changes of this kind that may exist within contemporary mainstream accounting is considered. The end of sustainable development is considered within the conclusion.

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Keywords: Social and environmental accounting; Accounting for sustainable development; Evolution of accounting; Equity; Values

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1. Introduction

Influential global institutions are beginning to acknowledge the need for more change to stop practices that seriously damage social and ecological systems. The depth and extent of change are indicated by the call for a conscious cultural evolution being made from some quarters. This paper considers a possible contribution from accounting to participate in such a cultural evolution. It is also considered here that such an evolution could bring an end to the concepts and practices of sustainable development in so far as the needs of sustainable development become established, unspecialised habits of day-to-day life.

After a short introduction to the idea of a conscious cultural evolution, a possible theoretical approach to a conscious cultural evolution in accounting is outlined and this employs a truth classification scheme developed for this purpose. The works of Foucault, Giddens, evolutionary biologists and life-world theorists are used to substantiate this theoretical approach. This theoretical basis is then used to explain established trends in accounting and to interpret the results of an EU funded research project. This project had an original objective of identifying the criteria and specifications for a sustainable development management and accounting tool. The strengths and weaknesses of traditional, social and environmental accounting are evaluated against the needs of sustainable development as identified during the course of this project as well as a proposed balanced accounting.

The theoretical basis identified in this paper is further employed to re-evaluate the concept of accounting equity in the context of equitable communities and face-to-face relationships. Finally, possible resistance to a conscious cultural evolution within accounting is considered.

2. Part 1—a conscious cultural evolution

Culture evolves continually. It is exceedingly varied in content and elusive to identify in anything but broad classifications since the roots of any particular culture cross and intertwine as they draw sustenance from all aspects of life. The word “culture” has many meanings from associations with fine arts, opera and corporate attitudes to slimy things on microscope slides. However, the meaning we attach to “culture” in this paper has more to do with “received beliefs”, “predominate attitudes and behaviours that characterise the functions of a group or organisation” as well as “the totality of socially transmitted behaviour patterns”.

Of course, in one sense “conscious” cultural evolution is a pleonasm. Since the culture to which we refer is clearly and firmly embedded in consciousness, it may not be necessary to add the epithet “conscious”. But we argue that “conscious” used in our way indicates a deliberate, managed evolution to achieve specific goals. Hence our employment of the word “conscious” has associations of an awareness and control with regard to a whole process of cultural evolution rather than some part of that process. Darwin, for example, focussed on a specific, scientific understanding of man’s place in an evolutionary sequence and whilst he was certainly aware of the cultural implications of his ideas, he did not work with a thought out agenda for a cultural evolution. Cultural change was secondary, and undesirable, for Darwin whilst cultural change is the main goal of a conscious cultural evolution.

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