

Analysing the role of sustainable development indicators in accounting for and constructing a *Sustainable Scotland*

Shona L. Russell^a, Ian Thomson^{b,*}

^a Landcare Research, New Zealand

^b Department of Accounting and Finance, University of Strathclyde, 100 Cathedral Street, Glasgow G4 0LN, United Kingdom

Abstract

The main objective of this paper was to analyse how sustainable development indicators impacted upon the integration of sustainable development into the governing of Scotland. A major concern was whether an accounting technology could represent this complex multi-dimensional and interdisciplinary concept. We analysed the relationship between the official sustainable development strategy of the Scottish Executive and the associated indicator set using an analytics of government framework (Dean, M. (1999). *Governmentality: Power and rule in modern society*. London: Sage Publications. Dean, M. (2007). *Governing societies*. Berkshire: Open University Press). We observed a lack of alignment between these sustainable development indicators and the visions, fields of visibilities, forms of knowledge and techniques of government contained in this strategy. Critical aspects of this strategy were omitted from the indicator set and we argue that these indicators did not to effectively measure progress towards a *Sustainable Scotland* but that they could calculatively capture and distort the sustainable development governing process. The analytical framework used allowed us to problematise these indicators and contribute to a wider discourse on the composition and nature of sustainable development indicators.

Crown Copyright © 2008 Published by Elsevier Ltd. All rights reserved.

Keywords: Sustainable development; Indicators; Accounting; Governmentality; Scotland

We are determined to lead a government which is an exemplar of sustainability. We have made progress already but have no doubts that there will be many more hard choices balancing the social and economic with the environmental. Scotland bears the scars of decisions taken in the past—but we are determined to stay the course and bring about the long-term changes in the way we govern, so that Scotland sets an example to the world. Foreword to **Choosing our Future** (2005).

1. Introduction

Sustainable development is currently a powerful global counter-narrative to contemporary western lifestyles and forms of governing societies (Beck & Wilms, 2004). Despite previous strenuous denials, elements of the sustainable development counter-narrative have become accepted as social and scientific facts. Accordingly, sustainable development is transforming from a sub-political narrative into the rationalities and practices of governing by institutional actors in different contexts and across different scales. This institutional acceptance of the sustainable development narrative is expected to continue in line with our growing knowledge of damage done to natural eco-systems, social

* Corresponding author. Tel.: +44 1415483229.

E-mail address: i.h.thomson@strath.ac.uk (I. Thomson).

injustices perpetuated on our own species and the impending catastrophes that threaten all life forms on this small, blue planet.

Although sustainable development has formed part of the publicly stated ideals of many individuals, businesses, NGOs and governments; there was (and still is) significant confusion and contestation over its meaning and implementation (Bebbington, 1997; Bebbington & Gray, 2001; Jordan, 2008). In an effort to explore accounting and governing for sustainable development in Scotland we conducted a longitudinal analysis of sustainable development strategies and indicators between 1999 and 2008, to observe how sustainable development was translated into the governing of Scotland's society and how the Scottish Executive¹ accounted for the transition towards sustainable development. This paper reports on our analysis of *Choosing Our Future* (Scottish Executive, 2005b), a sustainable development strategy, and how sustainable development indicators impacted upon the integration of sustainable development into the everyday governing of Scotland. A major concern was how effectively an accounting technology could represent this complex multi-dimensional concept.

We view sustainable development indicators as a social and environment accounting technology and this paper was informed by prior research on accounting as a technology of governing (Gouldson & Bebbington, 2007; Miller & O'Leary, 1987; Miller, 1990; Hopwood & Miller, 1994; Miller & Rose, 1990; Rose, 1991). Most of this literature is informed by Foucault's concept of *governmentality* (1979, 1981, 1986, 1991a,b, 1993), which also underpins the 'analytics of government' framework (Dean, 1999, 2007) with which we examined the relationship between a sustainable development strategy and sustainable development indicators in Scotland at the beginning of the 21st century.

Sustainable development was part of the responsibilities² devolved to the Scottish Parliament in July 1999. Since then, the Scottish Executive has periodically made public commitments to sustainable development through policy documents (Scottish Executive, 2002, 2005b; Scottish Government, 2007) and publication of progress reports (Scottish Executive, 2003, 2004, 2005a; www.scotland.gov.uk/Topics/SustainableDevelopment/measuring-progress). Moreover, sustainable development has been described as a defining characteristic of government in Scotland. For example:

sustainable development is not a single policy; it is an approach to all policies, which is why it goes to the very heart of sound governance. **Down to Earth** (The Scottish Office, 1999:3)

Just as every decision and action is targeted at closing the opportunity gap, so too will all our work be judged against how well we conserve and sustain the environment that our children will inherit from us. Scotland is a land of many riches; our natural resources and the talents of our people. Our responsibility to future generations is to conserve, protect and harness all those resources. Foreword, **Meeting the Needs** (Scottish Executive, 2002).

Our choices in addressing environmental pressures will be critical to shaping a modern, successful and sustainable Scotland, and to maintaining a quality of life which retains and attracts talented people. **Spending Review 2007** (Scottish Government, 2007).

The production of three sustainable development strategies³ in a 5-year period demonstrated a public commitment to the concept and its delivery. However, it also indicated problems with sustainable development policy making and previous strategy documents. The following quote hinted at past difficulties:

Sustainable development is a concept easy to subscribe to, harder to put into practice. What matters is the change to culture, policy and action that results from a strategy – and this one is designed to deliver such change. Foreword to **Choosing our Future** (Scottish Executive, 2005b)

Choosing Our Future (2005), the official sustainable development strategy⁴ at the time of our study, incorporated all of the elements of previous strategies and introduced a number of additional considerations. For example, it introduced

¹ The Scottish Executive refers to the ruling cabinet of the Scottish Parliament, however, since September 2007 it was renamed the Scottish Government. As this paper mainly deals with documents prior to 2007 we use the term Scottish Executive.

² The devolved responsibilities relate to agriculture, forestry and fishing, education and training, Gaelic, health, housing, law and home affairs, local government, natural and built heritage, planning, police and fire services, social work, sport, arts, statistics and public records, transport, tourism and economic development. Reserved matters that remain with the UK Parliament include foreign affairs, defence, national security, benefits and welfare payments.

³ Down To Earth was produced in 1999 by the UK Parliament's Scottish Office prior to the establishment of the Scottish Parliament.

⁴ Spending Review 2007 introduced a number of major reforms to Choosing Our Future but will not be operationalised until April 2008.

متن کامل مقاله

دریافت فوری ←

ISIArticles

مرجع مقالات تخصصی ایران

- ✓ امکان دانلود نسخه تمام متن مقالات انگلیسی
- ✓ امکان دانلود نسخه ترجمه شده مقالات
- ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
- ✓ امکان دانلود رایگان ۲ صفحه اول هر مقاله
- ✓ امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
- ✓ دانلود فوری مقاله پس از پرداخت آنلاین
- ✓ پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات