



Is accounting for sustainability actually accounting for sustainability...and how would we know? An exploration of narratives of organisations and the planet

Rob Gray

The Centre for Social and Environmental Accounting Research, School of Management, University of St. Andrews, St. Andrews, Fife, KY16 9SS Scotland, United Kingdom

ABSTRACT

The emergence of sustainable development as the complex notion through which social and environmental issues must be addressed – whether at policy, personal or organisational levels – has had a growing influence in the accounting literature. In addition to explorations of what sustainability may mean for accounting and finance, we have experienced a growth in both critiques of sustainability reporting (sic) and in experiments and speculations on how accounting for sustainability might advance. This growth – as with social and environmental accounting before it – has very properly attracted critique. One convergent theme in that critique has been a challenge that much of the realist and procedural baggage associated with conventional accounting is no longer apposite when seeking to account for sustainability. What may be required, is a more nuanced understanding of what ‘sustainability’ actually is and how, if at all, it can have any empirical meaning at the level of the organisation. This essay seeks to initiate an auto-critique of accounting for sustainability via an examination of meanings and contradictions in sustainable development which, in turn, leads towards a suggestion for the development of multiple and conditional narratives that whilst no longer realist or totalising, explicitly challenge the hegemonic claims of business movements in the arena of sustainability and sustainable development.

© 2009 Elsevier Ltd. All rights reserved.

Introduction

The language by which people justify their behaviour when challenged by another social actor... is an ‘account’... [T]he idea of accounts has been widely used... to study the ways in which... deviants attempt to deny or to reduce their responsibility for behaviour which is regarded as untoward or socially unacceptable. The use of accounts is a method of avoiding the stigma of an accusation of... deviance (Abercrombie, Hill, & Turner, 1984, p. 13).¹

The development of social and environmental accounting and reporting over the last 40 years or so has resulted in a wide range of actual and potential accounts of (typically) organisational interactions with society and the natural environment. For all their strengths and weaknesses (Cooper, Taylor, Smith, & Catchpole, 2005; Everett, 2004; Lehman, 2001; Owen, Gray, & Bebbington, 1997; Tinker, Lehman, & Neimark, 1991), such accounts can be understood – to some degree at least – as narratives of local events articulating (with varying degrees of thoroughness and misdirection) the relationships of the organisation with (what have become to be regarded as) its “stakeholders” and/or its immediate substantive environment. When, sometime during the 1990s, we began to see organisations speak about “accounts of sustainability”, this linguistic turn, deliberately or not, drew our attention

E-mail address: rhg1@st-andrews.ac.uk

¹ Loosely – even mischievously – adapted by the author.

to a global scale. No longer were accounts potentially parochial things, loosely articulated through ill-specified notions of accountability and responsibility – they had become the contested terrain of global planetary desecration, of human and other species suffering and of social justice addressed through the language of sustainability, sustainable development and commerce.

The concerns we may have over social and environmental accounting – whether it be the failures of organisational accounts to (say) discharge accountability or the failures of its proponents to embrace *real politik* or to sufficiently embrace the contested nature of any such accounting (Cooper et al., 2005; Everett, 2004; Lehman, 2001; Tinker et al., 1991) – are certainly not trivial (Gray, 2002; Gray, Dillard, & Spence, forthcoming; Owen, Gray, & Bebbington, 1997). Such disputes and concerns take us to the heart of what we might seek in terms of balances of power and responsibility, what democracy might mean and whether capitalism needs to – and can be – reformed. Important though this might be, such concerns do not (usually) directly confront us with system-wide threats to do with life and death. And yet it is this plus matters as crucial as species extinction; what it is to be human; how we should engage with our humanity; and our responsibility to the planet that these appeals to sustainability and sustainable development raise.

It is increasingly well-established in the literature that most business reporting on sustainability and much business representative activity around sustainability actually have little, if anything to do with sustainability. (Beder, 1997; Gray 2006b; Gray & Milne, 2002; Milne, Kearins, & Walton, 2006; Milne, Tregigda, & Walton, 2003). Indeed these accounts might most easily be interpreted as how organisations would *like* to understand sustainability and how, in turn, it would convenience them if the body politic would accede to such a view. In doing so, business is in the process of constructing the dominant discourse around sustainability but in a way which – at best – ignores discourse in both the development literature and the development community as well as the growing body of scientific consensus. (Bebbington, 2001; Gray & Bebbington, 2007; Milne, Ball, & Gray, 2008; Spence & Gray, 2008).

But there are more complex issues at work here. The most immediate is probably that any simple assessment of the relationship between a single organisation and planetary sustainability is virtually impossible. The relationships and interrelationships are simply too complex. Furthermore, to assume that the notion of “sustainability” has tangible meaning at the level of organisation is to ignore all we know about sustainability. Sustainability is a systems-based concept and, environmentally at least, only begins to make any sense at the level of eco-systems and is probably difficult to really conceptualise at anything below planetary and species levels. So whatever else organisational ‘accounts of sustainability’ are, they are probably not accounts of sustainability. (Gray & Milne 2002; Gray & Milne, 2004; Milne, Ball, & Gray, 2008).

The same reasoning, however, also applies to the proposals and experiments – predominantly academic – that have sought to challenge current organisational reporting practices and offer something that looks more like an ac-

count of – or report upon/narrative about – sustainability. In all probability, these are unlikely to be accounts of sustainability either. And, if they are probably not ‘accounts of sustainability’, what, indeed, are they?

This brings us to the principal thrust of this essay: To what extent, if at all, can we account for sustainability at the organisational level? More especially, what is this sustainability that we wish to account for and why would we wish to undertake such an accounting? Should we, in fact, seek to construct accounts about it (whatever it turns out to be)?

The initial departure point for this paper is a concern about the un-sustainability of current global human organisation. That concern is exacerbated by a commensurate concern that western, expansive, international financial capitalism in particular is implicated in this un-sustainability². (Gladwin, 1993; Gladwin, 1999; Gladwin, Kennelly, & Krause, 1995a; Gladwin, Krause, & Kennelly, 1995b; Gladwin, Newbury, & Reiskin, 1997; Zimmerman, 1994; Gray 2006a; Kovel, 2002). However, rather than take this starting point for granted – as the social and environmental accounting literature has tended to do to date (see, for example, Everett & Neu, 2000; Lehman, 2006) – this essay seeks to expose a more nuanced understanding of sustainability. More especially I wish to begin an exploration of what sort of sustainability it is that concerns us and, in so doing, to try to better understand how we might claim to know about (un)sustainability. Such an examination will raise some difficult and uncomfortable questions about the claims of an implicitly realist ontology and the epistemology(ies) that employ(s) it, (Quattrone, 2006). Indeed, it will transpire that the very notion of sustainability has a troubled relationship with modernity and it may well be that we need to enter, for instance, the unstable ontological territory of the aesthetic in order to understand how we know about sustainability. If we embrace such a level of doubt in our ontological and epistemological attachments we may need to more explicitly embrace the recognition that accounts of sustainability will both communicate and construct reality (as Hines, 1988; reminds us). Our challenge then becomes how to arbitrate between the claims of the purely rhetorical and those of the purely objective as humankind seeks to determine how it might engage more sensitively with this planet and its denizens.

Consequently, the paper is structured as follows. ‘What does accounting for sustainability look like?’ lays out what we might understand to be the current state-of-the-art in accounting for sustainability, considering both organisational and academic claims in this direction. ‘Sustainability? Conflicts, ambivalence and modernity’ delves into the complex and conflict-laden relationship that sustainability has with modernity. This provides a basis from which to explore a more nuanced understanding of sus-

² This exploration remains explicitly conscious of (what we might generously call) irony. Why would an individual who is haunted by potential global catastrophe viewed through an aesthetic ennui (as a response to the dominant activities and injustice that surround us) concern himself with accounting, journals, formal tertiary education in an Anglophone context and the relatively facile activity of writing? Can one really speak with authenticity of global matters from the comfort of western academe?

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