The language of environmental and social accounting research: The expression of beauty and truth

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ABSTRACT

This paper develops an accountability vision using Hans-Georg Gadamer's (1975a) Truth and Method and Charles Taylor's (2016) The Language Animal and A Secular Age (2007). The paper argues accountability to beauty and nature is important to emancipating accountability, enabling the creation of a richer, encompassing narrative that is relevant to the public, with no special priority assumed for investors and creditors. The paper critiques accounting researchers' use of the methods of the natural sciences advocating 'correspondence to some presumed reality' over and against a more 'interpretivist' and mature view that truth is a property of language (see, Taylor, 2016). A transformation in accounting involves narrating and reporting corporate impacts on the natural environment while recognizing that corporate language perpetuates the logic of that particular social sphere. Through an evaluative reformulation of accounting the designative, instrumental and neoliberal framework is criticised for ignoring concepts such as beauty, intrinsic value and truth. The paper aligns with the hermeneutic-interpretivist tradition developed by Gadamer and Taylor through expressive language whether in the form of written words, speech or images to convey that nature is more than a standing reserve for consumption.

1. Introduction

Traditionally, accounting is primarily concerned with the reporting of profit from the transformation of natural capital into commodities. This accounting process occurs, however, without meaningful community deliberation about its impact on citizens, communities and nature. These issues are now more pressing given that our environment is threatened by a number of crises including global warming, resource depletion and population growth (Arnold & Sikka, 2001; Bostrom & Cirkovic, 2011).
Accounting could play a large hand in responding to these crises if its agenda were broadened to consider the environment – especially in terms of its beauty and intrinsic value rather than its economic and instrumental value. These concepts emanate from the philosophy of hermeneutics and interpretivism. The paper advocates for an expressivist language of accounting that enables a moral endeavour beyond the constraints of a narrow economic focus. The main aim of the paper is to offer alternative possibilities to reflect on the damage unleashed by technical accounting. It challenges current approaches to SEAR (Social and Environmental Accounting Research) that often embed assumptions such as commodifying nature as a reserve for consumption; with little regard for values external to human representation. The paper argues critically for transformative action in the form of an evaluative framework embracing discursive priorities for accounting to better enable ecological (and thereby moral) understanding.

The argument is based around a discussion of the need for accounting to have more regard for beauty and nature. This is important to emancipating accountability thereby creating a richer, encompassing role for the lexicon and practice of accounting. The current essay critiques accounting researchers’ predilection for more procedure as the means to come in contact with beauty and truth thereby advocating a philosophical view that focuses on language as means to come in contact with nature’s beauty. It proposes that the role of accounting is to engage with the public sphere by narrating and reporting impacts conditions of life in a manner which transcends the conventional logic of the economic, particularly the capitalistic.

These arguments emerge in Section 2 with a critique of the current direction of SEAR. Section 3 sets the scene for an exploration of the limits of the business case, global reporting initiatives and other market-based reforms that must be overcome if we are to live reasonably. Section 4 provides a basic introduction to Gadamer’s work as it relates to how we come in contact with nature’s value. Section 5 uses the work of both Gadamer and Taylor to explore the accountability reforms that might render the understanding of economic activity in a way that is more coherent with the beauty and value of nature. The final section draws conclusions and offers some directions for further research.

2. What is wrong with current accounting approaches to environmental reform?

2.1. Business case and economic-based approaches to sustainability

The business case for sustainability research and initiatives overemphasise economic growth often associated with a master narrative of the free market. One early example of this trend is The Brundtland Report (WCED, 1987), which in its introduction called for a ‘new era of economic growth – growth that is forceful and at the same time socially and environmentally sustainable’ (p. xvi). The dominant business case in SEAR shares much in common with The Brundtland Report, justifying an economic approach to increase sustainability of the existing social system. The following sections are committed to exploring the limitations of the business-based discourse of SEAR and suggest some interesting environmental ideas from the works of Gadamer and Taylor.

The current neoliberal agenda legitimised through the business case approach to SEAR (overly) focuses on the corporate form to justify market procedures throughout the global world – often at the expense of local customs and values that have the potential to reconnect humanity with nature (see Callicott, 1992, 1994, 1996). Typical of the business narrative in SEAR is the work of Baker and Schaltegger (2015) to whom ‘our environment, our organisations and our social relations exist as a result of the choices and meanings that we, as individuals and collectives, ascribe to them over time’ (p. 270). As such, the value of nature emanates from human thoughts associated with mind-dependent representations. This approach to connection with nature occurs without critical reflection on the supposition that nature itself contains meaning and intrinsic value. The view is associated with a designative approach to language which perpetuates an anthropocentric (human) approach to nature (discussed more fully in Section 3).

Such a viewpoint makes it less likely that SEAR can engage the position that many environmentalists, philosophers and theorists take; that is, nature (actually) contains meaning and intrinsic value independent of human purpose. Nevertheless,
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