

Editorial Notes

Embracing the Demands of Scholarship?

As researchers and teachers working in and around social, environmental (and perhaps sustainability) accounting we enjoy a remarkably wide range of potential areas to explore. This range is matched by a startlingly diverse range of objectives that we, as scholars, can adopt.

We might see our objects of enquiry and investigation through the narrow lens of what the accounting profession currently thinks “accounting” is (Hopwood, 2007; Lee, 1990) and examine only those manifestations of the social and environmental world (what Thielemann (2000) calls, “market alien values”) that can be reflected in the paradigms of conventional accounting: assets, liabilities, expenses, revenues, profits etc. There is much to be done here, of course. Alternatively, we might have stepped outside the fetters of conventional accounting – for reasons of personal preference, because there is no *a priori* justification for being so constrained and/ or perhaps because we might see conventional accounting as part of the problem and not necessarily part of the solution. Whatever our motive, such a liberated view of our subject matter is both exciting and highly daunting: all of human endeavour can be seen as comprising relationships, accountabilities and the giving and receiving of accounts

How we perceive ourselves as scholars and teachers is also a personal choice. Crudely is our task to describe the world (if so how?) or to change it (and if so how?). And are the two separable like this? The performativity thesis (Mackenzie et al, 2007) casts yet further doubt on the isolated independent objectivity of any social science research – even (or especially) in finance. And a major decision here is the extent to which we choose to – or allow ourselves to – “go with the flow”. Going with the flow and following the broad guidance of “normal science” is likely to be less personally stressful and, almost certainly, will improve the likelihood of higher citation rates and impact factors. It certainly promises greater acceptance from the profession and business. But going with the flow means not asking “what is a balance sheet for?”; “why are shareholders the dominant stakeholders?”; “why do people talk about ‘sustainability’ when they mean environmental performance or eco-efficiency?”; why do we accept integrated reporting when it is not integrated and has nothing to do with sustainability or accountability?” and so on. Life here is much less comfortable and demands so much more of us personally as scholars.

And then we have to answer all these questions again before we walk into the classroom: what do we teach our students? Why? What is our duty here?

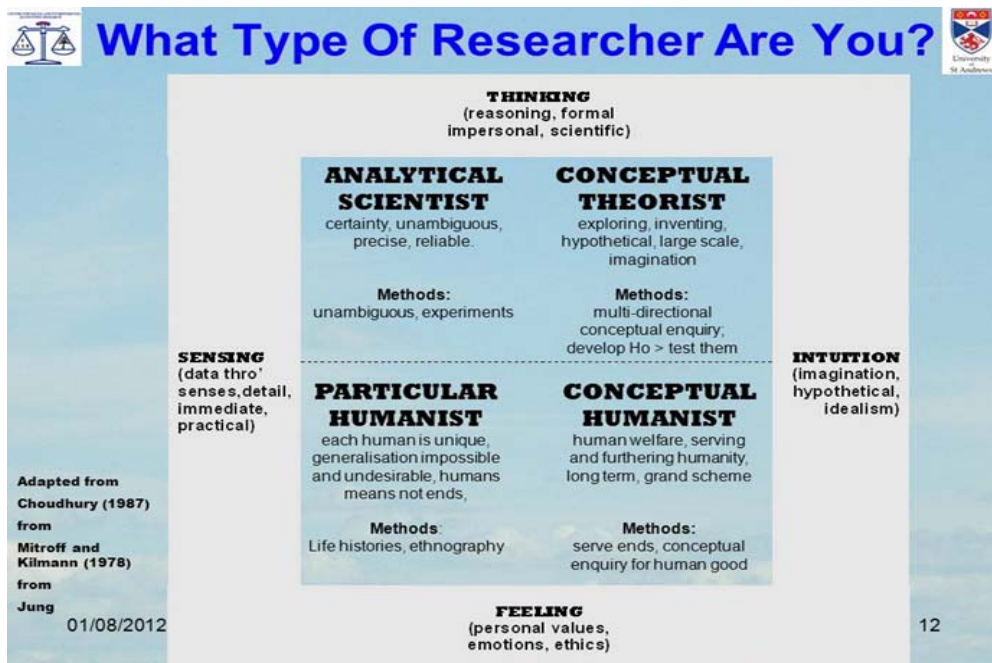


Figure1. What Type of Researcher Are You?

The irony is that much of this questioning may, in fact, be pre-empirical and simply a reflection of our character and instincts. I adapted the attached figure whilst teaching inter-disciplinary research methods and subsequently developed the ideas (with Carol Adams' support) for a paper in *Sustainability Accounting and Management Policy Journal* (Gray, 2010, p20). Broadly, the analysis, based initially on Jung, suggests that our fundamental character leads to a deep-rooted preference for certain approaches to research and scholarship. It casts a different and liberating light onto the arguments about method, methodology and engagement.

But what the diagram and the accompanying analysis does not do, is remove from us our duty to a careful commitment to scholarship. Nor does it grant us licence to eschew an awareness of other points of view and other evidences. No matter how pressing and attractive the imperative might seem: the objective is not simply to "get published". Our duty is to be as good a scholar as we can be; to challenge what is shoddy; to recognise and respect the breadth out there and to remain conscious of our privilege and the very urgent problems that our subject is directed towards.

The elephant in the room is clearly planetary (un)sustainability. The overwhelming nature of the evidence cannot be gainsaid. There is an equalling persuasive depth of careful analysis that explores humanity's engagement with the planet and our treat-

ment of many of the members of both our and other species. Neither is a source for joy nor a matter we can, in conscience, ignore (Randers, 2012). It has always seemed to me that social and environmental accounting must, in some way or other, be directly concerned with this situation and honestly confront some uncomfortable data. I myself long held that a gradual, reformist approach to social and environmental accounting might deliver accountability and ultimately some hope for sustainability. I no longer find such optimism tenable (Randers, 2012).

How each of us deals with this question is a personal matter and as much about predisposition as about evidence and argument. There is now something like 40 years of research on such matters as: analyses of reporting; eco-efficiency studies; the claims by business; exploring the relationship between social and financial performance; accounting for environmental liabilities and/or accounting for 'carbon'. But it would be contestable to claim that any of this has had any discernible effect on humanity's blind charge for the precipice of overshoot. What should we do about that? That's what academic debate is really for.

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