Reconsidering nature and accountability: the possibilities of strategic postmodernism

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NOTE

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CHAPTER SIX

ENVIRONMENTAL ACCOUNTABILITY: DISCURSIVE COMPLEXITY AND GLOBAL ENVIRONMENTAL ISSUES

The accountability literature is a fairly recent vintage, so much so that before 1980 one would have been hard pressed to discover any significant analysis of a concept which seems, plausibly, so central to the practice of accounting (Gray, 1992, p.413).

This chapter will revisit the discussion of environmental accountability raised in previous chapters. As the remainder of this thesis explores international environmental negotiations specifically in relation to climate change, the notion of accountability has operated throughout these discussions both implicitly and explicitly. In light of this, exploring notions of accountability is important. The focus on accountability arose because I sensed a tension between the technical developments within environmental accounting and the underlying assumptions that were allowing these to emerge. I was also conscious of the more radical ecological positions that have suggested that "tinkering" with already existing frameworks only reinforces their validity (Zimmerman, 1994, p.3). In order to avoid this I wanted to stage a return to the concept of accountability, to explore its possibilities, the way that it operates in response to global environmental challenges and also to consider the ethical dimensions more extensively.

The literature within environmental accounting cannot be neatly summarised because it covers a wide range of issues and adopts diverse theoretical and philosophical perspectives. Having said this, it seems important to note that environmental accounting research has
concentrated substantially on the possible role of accounting, rather than on possible accountability functions in addressing issues of environmental concern. In general the environmental accounting literature has included empirical studies, like those conducted into the disclosure practices of organisations by Freedman & Jaggi (1988), Harte & Owen (1991), Gray et al (1995), Deegan & Rankin (1996; 1996a) and Adams et al (1998). Interest in the role of regulation has also been an issue for environmental accountants, including Owen (1994) and Gallhofer & Haslam (1996), with some arguing for an anti-interventionist approach and others claiming that there is a need for highly levels of regulatory influence.

There have also been some philosophical contemplations of the role of environmental accounting within the environmental crisis, including Hines (1991), Cooper (1992), Gray (1992; 1994; 1998), Gray & Laughlin (1991), Maunders & Burritt (1991), Birkin (1996), Lehman (1995; 1996; 1999), Bebbington et al (1999). And there have been some who have argued that accounting should not play a role in the abatement of the current environmental crisis - a point of view that has been argued by Wildavsky (1994). Some have been concerned about ways to enhance accounting's contribution to sustainable development, including Batley and Tozer (1993), Gray (1994), Geno (1995), Stone (1995) and Lamberton (1998) and the possible role that an environmental audit can play in the greening of corporate behaviour has been considered by Gray & Collison (1991), Gallhofer & Haslam (1995) and Power (1991; 1997).

In the context of this, I wanted to stage a return to accountability because if environmental accounting is to make a significant contribution to the environmental issues that face our communities it is through the accountability function that this may be achieved.
Accounting is just a manifestation of accountability, having emerged as one way of facilitating information exchanges so that decisions could be made and scrutinised. I see the greatest hope in the possibilities of accountability in its broadest possible interpretation, rather than the specific technical suggestions that have become synonymous with good accounting research.

Although there is little doubt that the need to be held accountable for international environmental agreements will increase in the future, there has been little research into the ways that international/national environmental accountability aids or challenges the development of totalising discourses of 'nature'. Instead, research has generally focused on the role that accounting can play in facilitating international environmental accountability and the 'procedures' required to encourage and ensure compliance (Burritt, 1995; Dunk, 1999). This has occurred without exploring the meaning(s) of accountability and global environmental accountability in a 'critical' sense.

In this chapter, I argue that environmental accountability should not be defined in a technical and absolute sense, because as previous chapters have argued this kind of 'universalising' claim will lead to the privileging and de-privileging of particular points of view (Seidman, 1994). So I reject the attempts to identify the qualities of 'good' procedural accountability because this will continue to neglect the complexities associated with the giving and receiving of accounts that may be a function of class, culture, race or gender and is certainly a function of context and historicity (Cheney, 1989; Cooper, 1992; Yeatman, 1994; Zimmerman, 1994; Gare, 1995; Kumar, 1995; Mouck, 1995; Lemert, 1997; Lehman, 1995; 1999; Andrew, forthcoming). I have argued in the preceding chapters that discourses which totalise nature are implicated in the current environmental crisis, and as such they should be
Chapter 6 Environmental Accountability

exposed and destabilised if we are to renegotiate our relationships with nature in a less exploitative way. This perspective was summed up succinctly by Zimmerman who wrote that

ecological problems cannot be solved simply by tinkering with the attitudes and practices that generated those problems (1994, p.3).

Following the reflexive discourse analysis (Fairclough, 1992) discussed in chapter three, notions of accountability are a significant part of the discursive practices that surround this exploration into the issue of accountability for climate change (as was the concept of ‘nature’ explored in the previous chapter). As such, it is important to consider dominant discourses of accountability and how these can be challenged, extended and re-imagined in order to deal with the complexities of global environmental issues, such as climate change negotiations (this will be explored in more detail in the following three chapters). In this chapter I will discuss three main themes, namely; accountability, environmental accountability and the relationship between accountability and global environmental issues.

1. ACCOUNTABILITY

Accountability is a key concept in the management of social affairs. Its meaning is dependent upon relations of power and has always been contested. It can be changed through social struggle and practice (Cousins & Sikka, 1993, p. 53).

When I began this work, I thought it would be about accounting more specifically, but as I became more familiar with the literature two key areas became the focus. Firstly, as discussed in the preceding chapters, the notion of ‘nature’ had been insufficiently explored within the
literature and secondly, that the focus on accounting also obscured the role and importance of accountability in these debates. I felt as though both of these concepts needed to be examined in order to open up the debate to alternative perspectives.

In order to explore discourses of nature and accountability, along with their intersection with discourses of environmental accountability in the international debate on greenhouse gases (particularly the Kyoto Protocol and the Australian Policy responses) I will consider the broad discursive practice of ‘accountability’, both in its ‘dominant’ form and some of the ‘alternative’ possibilities that have been considered within the literature. To do this I have identified two key areas that have informed the development of dominant accountability discourses, these being the role it plays in the operations of democracy and the adoption of the agent-principal hierarchical model in its development within the accounting literature. Both are critiqued from a strategic postmodern perspective, suggesting that procedural accountability focused on the ‘technical’ dimensions of decision usefulness, or shallow interpretations of democracy will fail to consider the importance of ethical and moral responsibility in accountability relationships. I also argue that accountability relationships are not uni-dimensional and cannot be adequately represented through the technical practice of accounting.

Accountability, in the traditional sense is both a concept and a process through which we can be held to account and we can hold others to account¹. It is generally defined as “the requirement that an individual give reasons for his or her action” (Chew & Greer, 1997, p. 293), but it can be expanded to include groups larger than the individual, such as

¹ The consequences of which may be paradoxical in that this broad interpretation has both liberating and disciplinary potential.
corporations or governments. Although interpretations of accountability at a conceptual and practical level are infinite and are limited only by the imagination (see Gray, 1998), within the accounting literature it is not surprising that accountability is often linked to the provision and receipt of financial information. From this perspective, it is often assumed that accountability can be facilitated by technologies such as (financial) accounting (see Gray et al., 1996 and Lehman, 1999 for a critique of this). Although financial information (such as accounting disclosures, financial reporting, budgeting) are by no means unimportant, this is not the only way accountability can or should be facilitated. Gray et al's (1996) suggested definition of accountability raises this issue. They claimed that accountability can be defined as the duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible (Gray et al., 1996, p. 38).

I will problematise accountability in the light of environmental decline in a later section of this chapter, but for now I want to raise a point of considerable tension. If humans give other humans accounts (which has proven problematic enough) how can 'nature' be negotiated into this process? Who gets to give and receive accounts of nature? And what dimensions are allowed to become visible and what will be the impact of this visibility on nature? Although I think that these questions are important, it is not possible to answer them in any absolute sense. However, the questions do point to some key issues that need to be considered within discussion of environmental accountability. These

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This links to the concept of pluralism in political theory, as structures that exist beyond the individual are recognised to hold power. Under such assumptions power is considered to be more dispersed than the individual, including lobbying groups, corporations, governments and so on. This is an important dimension of the modern democratic society (Held, 1996).
questions will also be explored in relation to climate change wherein I will suggest a possible ‘reading’ of these issues.

1.1 Accountability and Democracy

Accountability, like ‘nature’, is a discourse. It plays a role in constituting the knowledge developed surrounding our beliefs about who, what and how accounts of events can be given and received. It is not divorced from the operations of power, as it would be nonsensical to suggest that it can ever be pure or truthful in the modernist sense. It is constantly being renegotiated (however unequally) and it always encompasses the possibility (if not actuality) of challenge (Fairclough, 1992; Foucault, 1978). Using a word like power without some qualification is problematic. In light of the strategic postmodern approach adopted in the work and explored in chapter four, I refer to a Foucauldian notion of dispersed power. This being interpreted by Lemert (1997) as offering an opportunity to challenge and transform power relations. In terms of this, Foucault wrote that power

is a moving substrate of force relations which, by virtue of their inequality, constantly engender states of power, but the latter is always local and unstable...Power is not an institution and not a structure; neither is it a certain strength we are endowed with; it is that one attributes to a complex strategic situation in a particular society (1978, p.93).

As this would suggest, there is an ever-present possibility that new discourses of accountability can be circulated and gain currency in our social organisations and practices.

Although accountability is all too often linked to ‘financial accounts’ it is important to consider why it has become an important concept in
modern societies and this is made evident when accountability is considered in light of the wider political, social and economic systems in which it operates (Bovens, 1998). Put another way, it is important to explore the link between accountability and democracy, and the ways in which the accountability function can enhance and inhibit democratic 'ideals'. The environmental project has been extensively linked to notions of democracy (Press, 1994; Doherty & de Guess, 1996). Obviously, notions of democracy have provided the grounding for much heated debate within political theory and definitions of democracy are diverse and constantly under review (Held, 1996). This is particularly the case in relation to emerging issues of concern such as the environmental crisis (Press, 1994). Having said this, the most dominant interpretation and most widely circulated discourse of democracy is the 'liberal economic' variety (which I will critique in a later section). Although this has provided the 'grounding' for much social, economic and political negotiation, not to mention environmental re-orientation, there are a number of problems with such an approach. Even so, the link between democracy and social/environmental transformation is more deeply entrenched as a consequence of the erosion of different varieties of political, social and economic organisation. The reason that notions of democracy arose as important in this chapter is largely because

the collapse of state socialism, in its forms of 'actually existing socialism' in the West and social democracy in the West, means that today the liberation discourse has moved from socialism to democracy (Nature and Democracy, 1999, p. 5).

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3 I do not wish to imply that this is the only political system in operation, but it does dominate the environmental discussions that take place in an international community. This is apparent both in the 'democratic' procedures developed to handle international environmental negotiations and also within environmental political theory (such as Press, 1994; Christoff, 1996; Eckersley, 1996).
The link with democracy is also important because international environmental negotiations have taken place under the broad umbrella of 'democratic processes', wherein the success of such negotiations relies heavily on the presumption that they have been democratic (in representation, conduct and consequences; as the following three chapters explore international climate change negotiations, this is particularly important). As this link has been well-established I have chosen to focus on it in relation to accountability. This link has been explored within the accounting literature to some extent (Gray, 1989; 1992; Burritt & Lehman, 1995; Gray et al, 1996; Lehman, 1999) with Gray et al (1996) providing one of the more comprehensive explorations. They argued that accountability has much potential to contribute to the democratic ideals of 'freedom and fairness' because it holds out the possibility for the development of accounting in a way in which individuals are better informed and empowered, in which inequities in wealth are potentially exposed and the inequalities of power are somewhat reduced (Gray et al, 1996, p. 42).

In 'liberal democracies', which are strongly inter-linked with capitalist economic systems, accountability has emerged as an important facilitator of the greater aims of the political system (Munro & Hatherly, 1993). Accountability in this sense has been linked to both the notion of 'freedom' (of information) and 'responsibility' (to provide information to other participants in the democratic community) connecting conceptually and practically the tension between 'rights' and 'responsibilities' within a 'liberal economic democracy'^5 (see Gray, et al, 1996). Within this framework, the requirement to provide an account of

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4 This quote is included in the 'Aims' section of the journal Democracy and Nature, no author was sited.
5 Liberal in this sense means the freedom to act in the social world, economic means the freedom to express choices in the market place and democratic means the freedom to express and act in the political arena (see Macpherson, 1969; Held, 1996; Gray et al, 1996).
an event helps to facilitate information, openness and transparency through which actions can be scrutinised and informed decisions made. Although definitions of democracy differ both practically and conceptually\(^6\) (see Plamenatz, 1973; Held, 1996 for a broad and differentiated discussion of 'democracy'), it has been suggested that accountability enables the ‘free will’ of the people (an aim of the liberal democratic model) and the exchange of information is seen to be able to offer an important dimension of fairness to the participants in ‘democratic’ societies (Bovens, 1998).

None of this is without its fair share of criticism. It is not unreasonable to ask whether or not accountability in this sense further inscribes the status quo? Is it an inequitable interaction, with some having more authority to call for accounts and determine what is in the accounts than others? Does accountability legitimate democracy? Does it empower the demos to participate in democracy? Does it maintain social order and thereby dissipate dissent? Can the demos be extended to include nature, or should it be entirely reconstituted through a dialogue with an environment in crisis? This is even more important in light of the fact that the demos is increasingly diverse and experiences of nature are always contingent on subject positions (Press, 1994; Barry, 1996; Christoff, 1996; Eckersley, 1996; Doherty & de Guess, 1996; Mills, 1996). As Christoff argued in his work on ecological citizens and democracy,

multiculturalism makes problematic the notion of nationality as a constitutive force defining the political identity of the citizen within a democratic polity (1996, p.153).

\(^6\) Including, participatory democracy (more localised, requiring more than ‘the vote’ and is a more inclusive yet less ‘controlled’ model), representative democracy (much like the current system, whereby we elect and place trust in the elected to act in good faith and public service, this can be challenged at any point), democratic socialism (economic equity required for the system to function) (see Held, 1996).
If both, national identity and notions of nature are also contingent, questioning whether accountability can sufficiently re-present these complexities is an important concern. If accountability has rested on a number of assumptions in order to be made practical, and these assumptions are generally exclusionary of difference, then what benefit can be gained from using these in conjunction with emerging and vital issues such as the environmental crisis?

To sum up, accountability is linked to democracy, but the more important concern surrounds what dimensions of both accountability and democracy are allowed to emerge. This requires an exploration into the discourses of accountability that are circulated and reproduced and what other possible interpretations are veiled through this emergence. In the following section I will consider some of these concerns.

1.2 Some Problems with Accountability and the Liberal Democratic Ideal

In the context of the discussion in previous chapters democracy is under challenge from a discursive viewpoint (Eckersley, 1996) and the connections between democracy and the environment are also under scrutiny (Mills, 1996). Most importantly, if the complexities of social and environmental contexts are explored and made visible within these debates, is it possible

to achieve the levels of co-operation and co-ordination that are required to solve complex transboundary problems beyond the local level (Eckersley, 1996, p. 217)?

It is often argued that accountability facilitates the ideals of liberal democracy (Gray et al, 1996), expanding freedom and fairness through
openness and transparency and if it was as simple as this it would be a wonderful tool. But it is undeniably more complex. There are two major flaws, one of which lies with the assumptions that underpin liberal democracy and the other lies in the potential for accountability to be used to assert power and domination as well as freedom and liberty (concurrently). In the following sections I will explore some of these limitations.

1.2.1 The Assumptions

As to the first problem, Gray *et al* (1996) argued that the assumptions that underpin liberal economic democracies also inform accounting and accountability relationships, in that the state is seen to be small and neutral, individualism is given centrality, freedom is held as fundamental to the operations of the system and it is assumed that people come to exchanges equally (agency theory provides good evidence that these assumptions are alive and well in accounting theory, see also Macpherson, 1969 and Plamenatz, 1973 for critiques of these assumptions). As such, Gray *et al* (1996) argued that accounting theory and practice has accepted (flawed) theories of individualism and self-interest, whereby it is assumed that all decision making can be facilitated 'fairly' and all outcomes are rational (or at least can be) consequences of deliberate choice.

The assumptions that underpin liberal economic democracy are challenged by scholars (some directly, some indirectly) including Gaffikin (1988; 1991), who has argued that the notion that actors are 'rational' decision makers is a flawed basis on which to build accounting
theory. Further, Lehman and Tinker (1987), Tinker (1991) and Dillard (1991) have argued that accounting theory perpetuates the fundamentally alienating and oppressive economic theories of capitalism, reproducing them in their core assumptions and thus continuing systems of inequity without subjecting them to substantial critique. Cousins and Sikka (1993) considered the role of power and how accountability can be used in social struggles to oppress and also to liberate and Arrington and Francis (1989) have focused on the role of language in the construction of accounting and systems of accountability, claiming that language has not played a neutral role in the adoption of liberal economic assumptions into the accounting mainstream. This is perhaps a crude interpretation of the diverse critiques of mainstream accounting and accountability assumptions, but there is little argument about the fact that accountability plays an important role in helping to fulfil the aspirations of ‘liberal democratic’ societies.

The assumptions that underpin such a framework suggest that where there are examples of exploitation (sweatshops or logging old growth forests), inequity (homelessness or poverty), or pollution (smoke stacks or leaching of toxic chemicals into waterways) we either choose to stop or to change these outcomes rationally and on the basis of ‘freely exchanged information’ (Gray et al, 1996 explored this). Many have pointed out that this ‘liberal democratic’ ideal is flawed because it places too much emphasis on the role of the individual (Held, 1996; this

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7 Gaffikin (1988; 1991) wrote in specific relation to methodology and the philosophies of science, but his critique of ‘rationality’ also relates to the generally accepted notions of both liberal democracy and accountability.

8 Accountability also may play an important role in other systems such as ‘totalitarianism’, ‘communism’, ‘fascism’ and ‘theocracies’ but it may be more overtly related to its monitoring and surveillance potential rather than the issues of ‘freedom’ and ‘fairness’ that are privileged in the liberal democratic ideal (See Bovens, 1998 and Funnell’s (1998) work on accounting systems in Nazi Germany would seem to suggest this).
is critiqued by Lehman, 1999) and it also deals poorly with issues of
distribution and fails to consider seriously the effects of power
inequities (and these may come from historically constructed prejudices
on the basis of race, gender or class, Cousins and Sikka, 1993). These
issues are explored to some extent within the accounting literature and
can be found most explicitly in Mouck’s (1994) discussion of Rorty’s
utopian liberalism, Mouck’s (1995) discussion of the commodification of
information in late-capitalist democracies and Lehman’s (1999)
discussion of Taylor’s ontological communitarianism (these discussions
have also occurred outside the accounting literature, see Withrow,
1998). In support of this, Elazar argued that liberal democracy suffered
from a number of flaws, most of which revolve around the centrality of
the notion of a ‘market’ including

the inability of markets to be truly self-regulating, the ease with which
their weaknesses can be exploited for ill-gotten gain, the blindness of
market forces to moral concerns, the problems of excessive privatism,
and the weakening of the public sector beyond what is reasonable

Following such an argument, many have supported the call for further
accountability along established lines, asking and pushing for more
disclosures, including more (in detail, understandability and accuracy)
and different information (environmental information such as total
carbon emissions resulting in operation, social information such as the
number of disabled people employed by the firm; see Freedman & Jaggi,
1988; Gray et al, 1988; Belkaoui & Karpik, 1989; Gray & Collison,
1991; Patten, 1992; Burritt, 1995; Deegan & Rankin, 1996; 1996a). In
relation to this, Gray et al (1987) wrote that social and environmental
accounting

involves extending the accountability of organizations (particularly
companies), beyond the traditional role of providing a financial account
to the owners of capital, in particular, shareholders. Such an extension is predicated upon the assumption that companies do have wider responsibilities than simply to make money for their shareholders (1987, p.ix).

This is what has become known as ‘middle of the road’ or ‘middle ground’ theorising (Tinker et al, 1991). Lehman has identified some problems with such an approach arguing that

the accounting profession’s recent initiatives defines environmental accountability as involving processes that standardises environmental concerns by identifying where possible, environmental assets and liabilities (1999, p.218).

There are problems with categorising work along this kind of spectrum (conservative/middle/radical). Along the lines of the strategic postmodern turn of this work, I would caution against any categorisation that implies intellectual and political coherence is achievable in the ‘modernist’ sense and that it can be adequately represented along a linear continuum of political or theoretical positions. This is not necessarily the case because it requires a sense of certainty about some core ideas or beliefs. This is in itself a form of closure and also misrepresents the complexities of subject positions and the ‘flux’ that denotes experiences and organisation of the world (McHoul & Grace, 1993). We are liable to social, economic, environmental and theoretical change. This is potentially transformative, but does not directly handle accounting’s complicity in the continued existence of capitalist inequity, alienation, and exploitation, or of the partiality that is inherent in the accounts we give.

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9 This raises another important question: do we have to seek or achieve this kind of coherence to be considered ‘valid’ and ‘rigorous’ thinkers and researchers? Is it possible to want to work on multiple fronts in order to agitate for social change? Do you have to ‘pick a position’ and stick to it to be heard in the greater community? These are all questions that will not be considered in detail within this thesis, but may be interesting avenues for further exploration.
and receive (Gallhofer & Haslam, 1996) or its collusion in denying broader social interests that lie beyond that of the shareholder (Francis, 1990).

The problem with linking accountability, democracy and information as though social and environmental inequities can be resolved in this scenario, is that it is unlikely they are purely the result of inadequate information (Gray et al, 1996; Eckersley, 1996). Instead, the broader social system and the assumptions that underpin it may be flawed at a much greater level than this approach would suggest (an opinion that is often held by ‘radical’ accounting scholars such as Tinker et al, 1991; also ‘radical’ ecologists such as Zimmerman, 1994; also ‘radical’ feminists such as Cooper, 1992, and it has been suggested that this neglects the effacement of spiritual or moral constraints, see Withrow, 1998). The journal, Democracy and Nature, argue in their ‘Aims’ that the link between democracy and environmental exploitation needs to be re-evaluated, shifting away from adjusting the prevailing system of values and technologies as a ‘solution’ in order to consider the implications of inequitable social, economic and political power relations on the manifestation of the environmental crisis. To this aim they argue that

the ecological crisis, as manifested by the rapid deterioration in the quality of life, is the direct result of the continuing degradation of the environment that the market economy, and the consequent growth economy promote (Nature and Democracy, 1999, p.7).

Along similar lines, Lehman argued that

the strict liberal accountability frameworks perpetuate the status quo by simply providing additional information to stakeholders without critically investigating what corporations are doing to the natural environment (1999, p. 218).
Lehman (1999) explored the limitations of a liberal democratic model of accountability, suggesting a modern communitarian approach would be a more socially and environmentally beneficial way to organise democratic principles within society if it is serious about dealing with these issues (like inequity, exploitation, degradation). From this perspective, Lehman (1999) suggested that the 'liberal' model enables corporations to take up the task of 'managing' and 'being accountable for' nature, an outcome that he strongly warns against because of the liberties extended to corporations to colonise the 'meaning' and limits of accountability in a way that may maintain core assumptions of the 'correctness' of growth, development and profitability. This is a view supported by Power (1991) and Mouck (1994) and such fears have been enhanced further by the rise of ideologies of efficiency and effectiveness as ways of organising both public and private entities (Ralston-Saul, 1997; 1997a).

As I have suggested, discourse frames meaning and the emergence of certain styles of accountability is not devoid of discursive contest. In this section I have considered the assumptions that underpin liberal democracies, problematising them in light of the their constraining qualities. The assumption that accountability enables more informed choices and decision making is not a particularly good starting point, because it inevitably enables certain choices and offers information that can allow certain information to emerge whilst disallowing others.

1.2.2. A Note on 'Transparency'

The idea that information can enhance accountability rests heavily on the assumption that it is possible for information to be transparent, or interpreted in ways that make it more transparent. This argument rests on the principle that corporations, individuals or governments should
provide more information to enhance the visibility of the process of decision making. As it is impossible to have 'all information' and it is redundant to assume that such information would be read or circulated in the same way by all people across context, it may be argued that we are better served by considerable vigilance in reading and contextualising disclosures, pointing to the links between these and other social or environmental relationships, and suggesting what sorts of social realities may be constituted by the provision this type of information. As argued in the previous chapter, offering of accounts for scrutiny in and of itself is not enough, however understanding how the accounts delimit thinkable thought and accountable accounts is an important area of concern (Chwastiak, 1998). However, I caution against the call for more information simply on the grounds of enhancing transparency, because in effect it may perpetuate assumptions that 'see through' truths are possible. In relation to discourses of sexuality, Foucault argued that

the aim of (such a) discourse was not to state the truth but to prevent its emergence (1978, p.55).

This idea was explored by Funnell (1998) in his analysis of the role of accounting in the Holocaust. He argued that although the information may have been accurate, rationally derived and relatively open, it was not transparent. He showed how the use of the presumably benign technologies of accounting enabled the greater German community to divorce the actions of the Nazi's from moral questions. In this instance, Funnell (1998) argued that accounting was used in a fiercely ideological, political and manipulative manner to develop a cold, calculating, rational process of "desk-killing" (1998, p.447). The information needed to be contextualised to see its impact on social organisations. Accounting information is never devoid of ideology and ideology is not always self-revealing. This supports my argument that
‘transparency’ is a false and misleading ground on which to base accountability. Funnell has argued that

the essentially calculative nature of accounting drained from the objects of its calculation features which were not amenable to measurement and reporting in a numerical format...The accounting reports made it difficult to see past the numbers and conclusions, to disaggregate the totals and to interrogate the reports to ask questions about the origin of the final numbers (1998, p. 459).

In this sense, accounting information can become a powerful and persuasive tool and it can provide a source of information that contributes to the greater goal of accountability (as can a number of other styles of accounts) but these play a role in constituting our discourses of accountability. They are never disinterested acts and are therefore never entirely transparent. Calls for greater transparency may be well meaning, but they rely heavily on the assumption that the opaque can reveal itself or be revealed. Perhaps more information is important, and more information that is a different kind to that already being circulated, but the call should not disguise itself in the possibility of transparency.

1.2.3 It’s Not all Free and Fair: What About Discipline and Control?

The real power of accounting perhaps lies in the way in which, as a structure of meaning, it comes to define what shall and shall not count as significant (Roberts, 1991, p.450).

As to the idea that accountability can facilitate freedom and fairness, this cannot be considered without also contemplating the possibility that accountability can be used in order to legitimate, subordinate, discipline and oppress - in this sense it may in fact subvert the liberal intention (Cousins & Sikka, 1993; Nelson, 1993; Funnell, 1998). To
start with, if we are constantly held accountable can the principles of freedom ever be realised? If every action could be scrutinised, does this inhibit the freedom to act, to be spontaneous, to challenge traditional boundaries for fear of retribution and disciplinary action? In this way accountability may have a self-regulating effect, in which we censor our actions in both conscious and unconscious ways (this kind of disciplinarity is discussed extensively by Foucault, 1977; 1986, also see Lukes, 1986 and Bovens, 1998). In this sense discipline and control does not have to take on the dimensions of ‘terror’ or ‘body harm’ (McHoul and Grace, 1993) because it can occur through the procedures we adopt to ‘organise’ society (consider the example developed by Funnell, 1998 and discussed in the previous section). By way of further example, Nelson (1993) argued that the technical emphasis dominating processes of accountability configures it as procedural, rather than dynamic, denying its rhetorical and narrative influences on social and environmental organisation. He argued that

the late-modern emphasis on representation and control arises principally from turning economy (as a sphere of business and marketing) into a univocal and imperial standard of rational choice (Nelson, 1993, p.220).

The irony of this was suggested by Arrington when he wrote

accounting just assumes its sovereignty over the moral, assumes its right to hold all accountable to its ridiculous telos - money (1999, p.1).

Just as ‘freedom and liberation’ is associated with the construction of a means to ensure openness and transparency, ‘discipline and control’ is very much related to the ways that monitoring occurs within society. In other words, it enables the adoption of ‘surveillance’ procedures. Accountability, as ill-defined as this term is (and should be), is another
example of the ways that we conduct a type of 'surveillance' and from this viewpoint it becomes apparent that these notions embody a complex paradox (Power, 1991; Mouck, 1994; 1995). Foucault dealt with this in detail in *Discipline and Punish*, where he argued that

(t)here is a whole story to be written about such 'stone-cutting' - a history of the utilitarian rationalisation of detail in moral accountability and political control. The classical age did not initiate it, rather it accelerated it, changed its scale, gave it precise instruments and perhaps found some echoes for it in the calculation of the infinitely small or in the description of the most detailed characteristics (1977, p.139).

There is an ongoing struggle to define an imaginary 'equilibrium' point between surveillance, to ensure responsibility and accountability, and freedom to act without being constantly monitored. This becomes a constant struggle (like the debates occurring over surveillance cameras in public spaces), with accountability and freedom existing concurrently in much debate. I would argue that an equilibrium point does not exist, but that there is considerable social struggle, ambiguity and contradiction involved in this complex interaction which cannot be divorced from the operations of power10 (Lukes, 1986; McHoul and Grace, 1993).

As Cousins and Sikka (1993) argued, the notion of accountability cannot be removed from those that are able to define the terrain of

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10 Power is an incredibly complex term. In light of the strategic postmodern turn of this work I would closely associate my ideas about power with those of Foucault (1976) in that power operates through the operations of discourse, which are closely related to the production of discourses of truth. Having said this power has been the source of much scholarly debate, with many persuasive considerations like the idea of communicative power developed by Arendt (1969), the discussion of power in the domination/freedom paradox by Simmel (1950) and Weber's (1978) discussion of economic power and the construction of authority. These are all insightful and critical investigations into the notion of power, however it is Foucault's power/knowledge framework that most closely embodies this discussion.
accountability and as such it is linked directly to the notion of 'power'. Accountability in this way is often 'naturalised', such that it becomes difficult to explore exactly why we are held to account for some things and not others (Chwastiak, 1998 explored this in relation to the Defence Industry); why we consider some disclosures an invasion of privacy and others a matter of 'freedom of information' (Arrington, 1999); why some social structures are empowered more heavily than others to call members of a society (corporations, judiciary, government, individuals) to account (Sinclair, 1995). These questions link into the next section as dominant discourses of accountability are linked to the hierarchical agent-principal relationship.

1.3 Accountability and Hierarchies.

Accountability, as a part of the democratic ideal has generally presupposed the existence of hierarchical structures (Mouck, 1994; Gray et al, 1996; Chew & Greer, 1997). As stated previously the discussion that follows avoids the technical implications (and limitations) of the contemporary practice of accounting, as this is only one of many possible ways through which accounts can be given and received, fulfilling a narrow dimension of accountability (predominantly financial accountability that meets the criteria of measurement, uniformity, comparability, relevance, reliability) (Roberts, 1991; Cousins & Sikka, 1993; Sinclair, 1995; Lehman, 1999). In support of this, Lehman noted that

when accounting is defined in terms of decision-usefulness the technical role of providing a "set of numbers" is given prominence at the expense of accountability (1995, p. 394).
And further, Maunders & Burritt have argued that

accounting information is generally represented in monetary terms and notoriously ignores uncertainty\(^{11}\) in its manner of representation (1991, p.11).

With the emphasis given to technical accounting practices as the most ‘practical’ means of constructing, maintaining and enforcing the accountability function, diverse possibilities of accountability have played a relatively marginal role within accounting research (Robson, 1991). Although it has been argued that “(a)ccountability is subjectively constructed and changes with context” (Sinclair, 1995, p.219) and that it possesses a “chameleon quality” (Sinclair, 1995, p. 219) the dominant approach to accountability has been to accept and presuppose a hierarchical relationship between accountor and accountee, in which technical responses to accountability have been seen to be acceptable, efficient and effective (Lehman, 1995). The dominant theme in the accountability literature reinforces this hierarchical model in which theories of agency are perpetuated (Power, 1991; Munro & Hatherly, 1993). A good example of this is provided by Gray and Jenkins when they argued that

\[
(a) \text{ code of accountability is thus a system of signals, meanings and customs which binds the principal and steward in the establishment, execution and adjudication of their relationship} \quad (1993, \text{ p. 55, italics in original}).
\]

In this way, the assumptions of agency theory are brought to discourses of accountability, even whilst those assumptions remain problematic (Power, 1991; Chwastiak, 1998). This kind of model has been applied to corporations (private sector) and governments (public sector) in which

\(^{11}\) Maunders and Burritt (1991) were speaking directly about the environment.
ownership and control are considered to be separate (Munro & Hatherly, 1993; Cousins & Sikka, 1993). The problems with such models predominantly lie with the assumptions made about who determines the 'what', 'how' and 'why' something should be accounted for and what the 'disciplinary' or 'reward' action will be for such accounts (Munro & Hatherly, 1993; Bovens, 1998). For instance, a government may ask its constituents to be accountable in terms of their taxation obligations, social security payments or their HECS debt\(^\text{12}\), but it is still questionable as to whether all aspects of government are open to the same sort of demands (for instance, the Department of Defence and ASIO are areas of government that are generally inaccessible to the _demos_ (Burritt & Lehman, 1995 discuss this issue to some extent).

In the private sector, accountability established on hierarchical grounds is problematic because the parties may have extended accountability relationships, through the 'social contract'\(^\text{13}\) (Gray _et al_, 1988; 1996) and the negotiation of obligations and rights under such a contract need to be more inclusive than such a framework would allow. It has yet to be proven in any absolute sense that everyone operates on the basis of utility maximising behaviour (which is interpreted all too often to be synonymous with profit), yet the more we emphasise financial information it is possible to see how this information can be made relevant by circulating and repeating it in discursive practices (Hines, 1988, this facilitates the further inscription of such discourses Nelson, 1993; Arrington, 1999). Arguably, it can become a 'self-fulfilling prophecy' (and this can be linked to Hines' 1988 argument). It is also possible to argue that hierarchies are oppressive and unequal in their

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12 Higher Education Contribution Scheme is a system in Australia that requires students to make a contribution to the cost of their tertiary education.

13 This is also true of the public sector.
‘nature’\(^{14}\) and should not provide the foundation on which discussions such as this one take place (Lehman & Tinker, 1987). Although these hierarchical approaches have played a dominant role in constructing definitions and discourses of accountability, some alternatives have been suggested (including those by Gray et al, 1987; Roberts, 1991; Gray, 1992; Cousins & Sikka, 1993; Burritt & Lehman, 1995; Gray et al, 1996).

1.4 Accountability and ‘Other’ Discourses.

As there has been considerable criticism of the agent-principal assumptions that have surrounded notions of accountability, other approaches that rely less heavily on this as a core assumption have emerged. For instance, Sinclair (1995) argued accountability takes five forms, namely: political, managerial, public, professional and personal, which she claimed has led to the emergence of two distinct discourses of accountability being, structural and personal. In presenting such an argument, Sinclair (1995) challenged the notion that accountability cannot be captured in a ‘neat’ definition and facilitated through a set of static mechanisms, because it is experienced differently by different people in different contexts and ‘times’. The work of Gray et al (1997) also challenged the traditional hierarchical approach when they argued that accountability should be about facilitating the rights of groups, individuals and organisations to give and receive information. Although this appears to be close to a traditional definition of accountability, they argued that

\[(t)he \ nature \ of \ the \ relationships \ - \ and \ the \ attendant \ rights \ to \ information \ - \ are \ contextually \ determined \ by \ the \ society \ in \ which \ the\]

\(^{14}\) There is a certain irony in the use of this term here in light of the discussion that was developed in chapter five.
They also argued for a perspective that endorses "polyvocal citizenship" (Gray et al, 1997, p. 335) in order to facilitate dispersed and multi-dimensional voice of those participating in an accountability relationship. Such an approach challenges the fundamental power inequities existent in a traditional approach to accountability, but the anti-interventionist approach that accompanies this has left much of this 'accountability' in the hands of voluntarism and corporations (Gallhofer & Haslam, 1996; Lehman, 1999). Much of this alternative accountability literature holds that the accounting function can be extended to include issues of social and environmental responsibility, whereby corporations (and perhaps governments, see Burritt & Welch, 1997) can be transformed in order to fulfil broader imaginations or desires for accountability (Gray et al, 1987; Gray, 1998). This could occur through self regulatory practices, such as disclosure (Deegan & Rankin, 1996; 1996a; Neu et al, 1998), internal environmental management procedures (Boer et al, 1994; Stone, 1995), environmental policy formulation (Gallhofer & Haslam, 1996; Tilt, 1997; Dion, 1998), or regulatory practices, such as legislation, taxation, or pollution permits (Gibson, 1996; Lehman, 1996; Milne, 1996; Wambgsanss & Sanford, 1996).

There is also another view of accountability that has emerged within the 'alternative' literature in which the accountability function is said to be open to 'capture' by organisations, corporations and governments (Richardson, 1987; Tinker et al, 1991; Patten, 1992; Deegan & Rankin, 1996a; Beder, 1997; Lehman, 1999). Although many including Gray (1992), maintain a non-interventionist position, Gray et al have also argued that the self regulatory approach to environmental issues has meant that recognition of the environment has had more to do with "advantage, public relations and image construction" than it does with
“information, accountability and transparency” (1993, p. 257; this is also supported by Owen, 1992). As this is possible, if not a ‘reality’ (see greenwashing discussions by Beder, 1997) some of the environmental accounting literature has suggested that notions of environmental accountability should be debated and contextualised beyond traditional boundaries, rather than through an extension of these (Maunders & Burritt, 1991; Fiedler & Lehman, 1995; Lehman, 1995; 1999; Birkin, 1996; Everett & Neu, 1999).

This discussion has also occurred within contemporary environmental literature within fields such as philosophy, sociology, science and technology studies and cultural studies, whereby ‘mainstream’ approaches to environmental issues have emerged as an extension of the current framework, evidenced by literature within much environmental theory (areas such as ‘sustainable development’, ‘ecological modernisation’, ‘environmental management’ and ‘eco-efficiency’ as discussed by Zimmerman, 1994; Harvey, 1996; and within the accounting literature by Lamberton, 1998; Everett & Neu, 1999). Radical environmental literature challenges the assumptions employed in the traditional framework and calls for radical shifts and explorations into ‘ways of thinking’ about nature. These perspectives provide challenges to foundational ontological and epistemological assumptions that have informed our relationship with and metaphors of nature (including radical ecology, deep ecology, social ecology, ecofeminism, postmodern environmental ethics) (Merchant, 1980; Zimmerman, 1994). There is also an argument that suggests accountability should and could seek to

reflect symbolically upon the practical interdependence of action: an interdependence that always has both moral and strategic dimensions. Current forms of organizational accountability embody a split that
falsely seeks to separate these dimensions (Roberts, 1991, p. 356).

Roberts (1991) dealt with the notion of power in the construction of accountability, suggesting that "rituals of hierarchical accountability" (1991, p. 359) determine what is to be made visible and what is to be left invisible (Broadbent, 1995 explored this in relation to accounting education). This, he argued, is the product of disciplinary practices that includes and rewards, or excludes and punishes, based on what are claimed to be objective standards of 'reason' (explored by Funnell, 1998). The notion of objective standards of reason has been subjected to extensive analysis within the earlier parts of this thesis. However, it is in this context that Roberts (1991) argued that definitions of accountability have been able to flourish because of the reliance on a separation of its procedural and moral dimensions (a view also considered by Lehman, 1995; 1999). This separation has increasingly privileged procedural concerns at the expense of the moral, bestowing technologies such as accounting with the responsibility to facilitate a 'procedural' and 'neutral' process of accountability (Bovens, 1998).

Like Lehman (1995; 1999), I am very reluctant to embrace the idea that accountability can be meaningfully fulfilled through disclosure, or that accountability relationships should be placed in a hierarchy. This is partly because I believe that this gives too much power to those offering the 'account' to manipulate information because information is not absolute, it can be produced and circulated in multiple forms and be interpreted in infinite ways. It also can hide and highlight, normalise and ridicule certain ways of viewing or coming to knowledge. Further, I believe that extra information about an organisation (in terms of the amount of carbon emissions for instance) will not fundamentally change the assumptions that underpin environmentally and socially irresponsible organisations or belief systems in our society. This has led me to support those that have resisted accounting's role in providing
Chapter 6 Environmental Accountability

'social and environmental' information under the liberal democratic framework that has been suggested (this includes Hines, 1991; Cooper, 1992; Lehman, 1995; 1999). Lehman pointed out that the

sense of urgency within environmental accounting betrays the project, however, because accountants seem so eager to do something even if it short circuits the whole project (1999, p. 238).

And further, Lehman

cautions accounting theorists committed to change through the existing social system (1999, p. 221).

Such that he

takes issue with earlier liberal democratic accountability models which, with hindsight, fail to tackle the social causes of the environmental crisis. Thus social and environmental accounting frameworks have the potential to perpetuate the destruction of the natural world that they are meant to protect (Lehman, 1999, p. 221).

It has been argued that support for the 'mainstream' environmental and social accounting perspective (Power, 1991; Hines, 1991; Cooper, 1992; Lehman, 1999) may even allow the organisation to normalise information that has poor environmental or social consequences and outcomes. For instance, it may further inscribe the link between corporations and pollution, and that pollution can be represented in financial terms (fines, permit cost, taxes) or quantified data (part per cubic metre, tonnes, percentages). Even more problematic is that if the 'polluter' can circulate discourses of 'honesty and visibility' in the discharging of their accountability duty they may be able to avoid changing the relationship that the organisation has with the 'physical' world. In support of the more radical position, I also argue that our notions of accountability should be dynamic enough to reflect social
struggles that are fluctuating and changing. This is a position that seeks to ensure that one style of 'accountability' (because this is even more open to capture) is not entrenched as the only viable one (such reluctance to rely on totalising discourses was discussed extensively in the previous chapters). As Press argued in his discussion surrounding the tensions between democracy and environmentalism

the appropriate balance between democracy and environmental protection is continually being sought; the questions it raises are not merely theoretical but in fact are being asked self-consciously by people struggling for political goals (1994, p. 2).

This reflects my interest in multiplicities (see also Cooper, 1992) and my belief that the consideration of 'difference' (Yeatman, 1994) will shed new and interesting light on issues like the environmental crisis, and these 'alternatives' may enable us to see other ways of negotiating our relationships with the 'natural' world (Mouck, 1995). This encourages a dialogue with 'the other voices' and may avoid 'closure', thereby encouraging us to renegotiate and re-image ourselves, our environments and our relationships with the physical world. This avoids the inevitably exclusionary argument that there is a 'right', 'correct' or 'perfect' way of doing this.

1.5 Postmodernism, Democracy and Accountability

An "authentic" relationship with nature is only possible, given a rejection of a calculative, instrumental rationality; a rationality that is embodied in accounting practices (Power, 1991, p. 36).

Extending the above discussion slightly further to include the postmodern turn of this work, many have argued that the point of democracy (and accountability) is not to facilitate the meaningful
participation of the community in the organisation of their society, but rather to legitimate the practices of the dominant power(s). This is considered to be constantly under contest as social struggles (re)negotiate the meanings of accountability and democracy (be these governments, individuals or corporations) (Power, 1991; Bauman, 1992; Nelson, 1993). This incorporates a more postmodern view of the notion of democracy whereby it is often argued that

the reproduction of legitimation has been the major historical function of political democracy (Bauman, 1992, p. 110; see also Seidman, 1994; Lemert, 1997).

From this perspective the 'liberal' interpretation of the role of accountability may provide further possibilities for corporations, governments and individuals to legitimate their relationships with society and nature through a process of (re)presentation (Nelson, 1993; Gare, 1995). For example, if corporations were required to disclose the amount of carbon emissions produced during the course of the last financial year’s operations, the company would be offering an account of this particular event. If the amount is limited to a particular figure, and the firm exceeds this, they would be able to be held 'accountable' (through such things as fines, reduced business through poor public image, legal action). Many would see this as a step in the 'right' (environmentally conscious) direction, however, this is paradoxical in that it is also possible to see how accountability becomes a means through which detrimental corporate behaviour is legitimised as corporations can still pollute as long as they either disclose it or they suffer penalties if they exceed a capped amount (this has been explored within the accounting literature by Lehman, 1996; Gibson, 1996; Milne, 1996; Wambsganss & Sanford, 1996).
In such a situation the important democratic principle of making the ‘opaque’ become ‘transparent’ is seen to be fulfilled, however it may serve to further legitimate the actions of a greenhouse gas producing industry. Instead of claiming that the ‘clouded’ can be made ‘see-through’, Nelson argued that accountability should be more closely associated with the postmodern concepts of “narration and acknowledgement” (1993, p. 207). This suggests a turn towards narrating an event in multiple ways whilst acknowledging its partiality, historicity and subjectivity. This is a perspective that can both enhance the function of accountability, allowing multiple representations rather than singular truth claims, and also offer a dimension of integrity to the role and meaning(s) of accountability.

This supports my argument, that from a strategic postmodern perspective, the problem lies substantially in the assumption that the opaque can be made transparent, if only the tools and procedures for accountability could be perfected (or even more broadly, if we perfect the process of representation). This is an erroneous assumption founded on the modernist idea that understanding ‘reality’ is as simple as lifting away the veils to reveal something that is ‘real’ or at the very least ‘more real’. The problems with assuming that there is an ‘independent reality’ have been discussed at length and the idea that something can be more than a representation of ‘transparency’ (and thereby not actually transparent) is rejected. This is discussed extensively by Power (1991) in regard to the role of the environmental audit. He argued in his work that

green issues can be absorbed into the existing professional rubric of corporate practice and economic reason (Power, 1991, p.38).
And further, that audits can be seen as potentially constructing, by virtue of rendering selectively visible, relations of accountability; an inversion of the traditional view of the sources of accountability (Power, 1991, p. 39).

Another point raised by postmodernists in response to democracy, is that the idea of democracy lies heavily on the removal of 'control through oppression' (freedom from fear, Held, 1996), instead we are supposed to be free and active participants (or alternatively we can 'choose' to be passive) in the monitoring and regulation of our own societies. From a postmodern perspective, control through oppression has been replaced by "control through seduction" (Bauman, 1992, p. 112), or 'control through representation' (Nelson, 1993) put another way the 'weapons of mass destruction' that can be used to control a populace are replaced by 'weapons of mass distraction' (see Escobar, 1999). This has also been explored by Jagtenberg (1994) in what he described as a 'promotional culture' where he argued that the ability to participate meaningfully in the democratic vision of a society is compromised by the constant changes in packaging and signification of these ideals. If we consider accountability and nature from this perspective, the possibility of seducing us into certain ways of viewing both nature and accountability are paramount (this has been discussed in chapter five and will be explored more in the following discussions on climate change).

Even though this is a possibility, Mouck (1995) argued that postmodern approaches to accountability do not destroy the possibility of accountability or democracy, in fact it is hoped that these are expanded and opened. According to Mouck (1995) a postmodern approach enables us to highlight the contingency and historicity of the relationships involved in producing and discharging accountability. This may enable
us to articulate and facilitate new identities, social relationships, imaginations, values, belief systems and social practices (Mouck, 1995, p. 550).

From this perspective, democracy and accountability do not have to be abandoned altogether, but the ways that these, as organising principles of society, affect the construction of subject positions needs to be scrutinised. A postmodern interpretation and investigation of accountability has a potentially important role to play in “a cultural politics that struggles over the discursive conditions of identity formation” (Mouck, 1995, p. 544).

And as such, accountability may play an important role in the social re-imagination of the human/non-human relationship. I now turn to consider accountability and the environment, and like Roberts (1991) and Lehman (1999) suggest that the focus on instrumental rationality and procedural/liberal accountability obscures the moral dimension of these relationships. To lose sight of the ethical, moral, emotional, contextual dimensions of accountability when considering environmental issues, would be a grave mistake, as these dimensions may provide important insights into negotiation of accountability with and to the non-human world (Press, 1994). It could also be argued that the expulsion of these dimensions has played a significant role in the domination of nature in Post-Enlightenment history (see chapter four and five and also Merchant, 1980).
2. ACCOUNTABILITY AND THE ENVIRONMENT: FROM INSTRUMENTAL RATIONALITY TO THE CELEBRATION OF DIFFERENCE?

(The more assiduously we cultivate the ethical principles for benign but still instrumental action toward the environment, the less likely it becomes that we shall be able to reconcile ourselves to that environment in a productive fashion. That is, nature will become still more firmly the "other" from which we are estranged, even if our instrumental manipulations of it are well motivated (Dryzek, 1995, p. 102).

Accountability, if associated strictly with the agency relationship that has come to dominate the mainstream, will serve as yet another piece of 'instrumental rationality', creating an 'objective' information exchange out of a dynamic, living subject (Roberts, 1991). Post-Enlightenment rationality has desensitised us to the making of subjects into objects (Barret & Phillips, 1992; Manes, 1995; Funnell, 1998), and too often the consequences of this are viewed as benign, as is suggested in the above quote from Dryzek (1995). However, substantial argument has emerged within post-structuralist and postmodernist theory that the creation of 'objects' has enabled a construction and cultural acceptability of a 'nature' that can be manipulated and dominated to suit particular human purposes (Gare, 1995; Jagtenberg & McKie, 1997). If nature is constructed in such a manner, dichotomous relationships between object and subject, enable only 'us' (or those who identify) the privileged position of a legitimate subject (Gare, 1995; Soper, 1995).

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15 This implies humans share equally in the exploitation of nature. This is obviously not the case.

16 Notions of identity are constant sources of social struggle and they play a constitutive role in defining what/who is a legitimate 'subject'. This has been used to exclude and include certain ways of being and belief systems throughout history, obvious examples can be found in the Nazi extermination of Jewish, gypsy, Slavic, homosexual and disabled people because they did not identify with the strict interpretation of the Aryan race. Closer to home, notions of identity excluded aboriginal people from the franchise. It is still considered important to 'identify' even if this means sacrificing the uniqueness of our own perspective. Discussions of this can be found in feminist, sexuality, race and cultural studies.
If traditional definitions and assumptions surrounding the notion of accountability are adopted uncritically when applied to environmental concerns, the assumption that we are dispassionate observers of environmental or social upheaval and exploitation is perpetuated. There are innumerable examples of this not being the case, from large scale struggles such as those that occurred over the Franklin Dam in Tasmania, nuclear testing in the Pacific, old growth forest woodchipping, to the more personal decisions to recycle or to buy less packaged foods. I would not suggest that everyone is 'passionate' about these issues, but rather that we cannot be neutral, removed or outside these issues and we cannot just watch or observe these struggles in 'dispassionate' ways.

To avoid the assumption of 'dispassion', I argue that there needs to be a shift from human-human hierarchical accountability to human-nature accountability that adopts multiplicity in its formation. In order to do this, the assumption that only human life\textsuperscript{17} should be privileged with the dynamic, lived, creative dimensions of an alive subject, whilst all else is relegated to the position of 'other' (passive, malleable and dominated objects) needs to be challenged and destabilised. This is a view supported by Cooper when she argued that in the “present symbolic order accountants should not attempt to account for the environment” (1992, p. 37). Although Cooper’s (1992) analysis drew specifically on post-structuralist feminist writing to support her view, a similar argument could have been mounted through the use of other perspectives including deep ecology (Zimmerman, 1994), social ecology (Bookchin, 1981), ecofeminism (Mies & Vandania, 1993; Murphy, 1997)

\textsuperscript{17} The notion of 'human life' is a problematic categorisation as the category falsely implies that all humans are privileged equally - this is not the case. I use the category to facilitate another point, but acknowledge its limitations.
and postmodern environmental ethics (Cheney, 1989; Gare, 1995; Jagtenberg & McKie, 1997).

Traditional agent/principal accountability relationships with a ‘measurement’ bias are obviously hierarchical and functionalist. Within such a framework many have argued that it may well be more hazardous than beneficial to account for the environment (a view argued by Hines, 1991 and reiterated by Lehman, 1999). I have argued in previous chapters that accounting is still deeply rooted in the assumptions of modernity and as a consequence accounting has tended to invoke narrow, reductionist approaches to accountability - reductions that are all the more apparent when dealing with the complexities associated with the environment. To uncritically adopt such an approach denies the possibility that achieving a level of environmental accountability could come from an exploration and celebration of specificities and subject positions whereby notions of environmental accountability may be influenced by context. It is not always necessary to make objects out of subjects and to resist this is to continue the view that nature is alive and dynamic, such a stance holds much subversive potential (Manes, 1995).

It seems obvious to state that not all cultures utilise the same metaphors of nature and although there are discourses that have come to dominate or obscure this difference. Cultural difference still plays a role (see Nabhan, 1996). This is also true of class differences (for example social ecological literature, see Harvey, 1996) and gender differences (for example, ecofeminist literature, see Mies & Vandania, 1993). In other words within a traditional framework the moral, ethical, cultural, engendered or class related dimensions of accountability that are not capable of being expressed in established terms (they are not
homogeneous, generalisable, measurable), have been and continue to be relegated to marginal discursive spaces. As Mataira argued

(accountability is culturally determined...Accountability clearly denies any kind of homogenous arrangement. Individuals, including professional people who attempt to understand accountability in this way, are committing a kind of ethnocide which assumes all people are the same, or assimilation which encourages some people to behave in unfamiliar ways. Accountability frameworks should be negotiated arrangements considering fully the economic and cultural conditions of the parties concerned (1994, p. 13).

It has been argued in previous chapters that perspectives that efface difference serve to maintain the modernist tradition that treats nature as “an insentient and inferior material world” (Opie & Elliot, 1996, p.18), a nature that is constructed as voiceless, passive and peripheral within much Western discourse (Manes, 1996 and discussed at length in chapter five). The failure to represent ‘difference’ and the multiplicity involved in interpretations of ‘nature’ within discourses of environmental accountability continues to obscure the relevance of these issues within ‘general’ discussion.

This is a point that has also been noted within recent environmental accounting literature, an example of which can be found in the work of Everett & Neu (1999) wherein they argued that traditional accounting treats nature as Other (where it is imaged as a resource or a sustenance base for ‘us’) or it is interpreted as a mathematically abstracted universe. There is little consideration of emotion, intuition, or non-instrumental nature, wherein the intrinsic or non-human values are marginalised and the chance to debate these in a meaningful, participatory and inclusive manner is obscured (which would also obscure the democratic ideal discussed previously; Everett & Neu, 1999).
I am aware that if these assumptions about nature are not challenged, the ways that we represent nature will continue to assume the privileged position of 'common sense', whilst maintaining "the white, middle class, first world vantage" (Everett & Neu, 1999, p.15) and the effect is to

re-present the interest specific concerns of this group, as being universal and in the process homogenize the different concerns of differently located groups of people (Everett & Neu, 1999, p.16).

The understanding that I have of accountability is of a diverse and ambiguous concept, for which I make no apologies. It is a concept that I have argued should be a function of complex specificities, including class, race, culture and gender, whereby the difference associated with multiple perspectives can serve to develop debate rather than hinder it (a view supported by Jagtenberg & McKie, 1997). The construction of transparent and open society has been suggested as the main purpose of accountability (Gray, 1992; Lehman, 1999), but such openness and transparency can only exist if representation is a function of difference, acknowledged to always be partial, incomplete and in a state of flux, and suggestive of multiplicity rather than singularity (Cooper, 1992). Under such assumptions transparency is always open to further critique and consideration. The current symbolic order, be it patriarchal, capitalist, eurocentric or anti-nature (or all and more), needs to be fundamentally challenged if openness is to be achieved, and if the potential(s) of accountability in specific regard to the environment is to be realised.

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18 This is a statement that should be extended to include 'patriarchal' and I make this point not as a criticism of the authors but as a comment on the kinds of exclusions that often go unnoticed.
Accountability when related to the environment is a concept that is not easily defined or generalised and as such, my interpretation resists the functionalist will of cultural practices informed by the ontological, epistemological and methodological assumptions of modernity (Opie & Cantrill, 1996; Chew & Greer, 1997; Lehman, 1999). I acknowledge that there are arguments that suggest these differences are necessary casualties of a greater desire to deal with environmental issues (Zimmerman, 1994 outlines some of these), but I hold that these arguments are misguided and fail to acknowledge the benefits and possibilities of 'different' perspectives in the development of strategies for environmental responsibility and accountability. This is a difficult assertion, perhaps such statements are easy because I do not face the immediate destruction of my natural surroundings (sources of my sustenance, historical stories of my ancestors, the galvanising quality of my community of people, animals, plants and rivers) and so I have the luxury of being able to consider the assumptions that inform the debate.

Accountability in a postmodern sense, with its emphasis on 'difference' and 'multiplicities' is not independent of the discourses that construct it. It is a function of complex cultural, social and political negotiation in which access to speech is not equally distributed through our society (Cousins & Sikka, 1993; Sinclair, 1995). Speaking position has been discussed as a function of inequitable distributions of power (Foucault, 1978; Day, 1993), as a function of 'situatedness' (Harvey, 1996) and is particularly problematic when dealing with issues that effect the non-human world, as the traditional processes and paths to speech are denied, whereby non-human nature becomes dependent on others to speak on 'its' behalf (Harvey, 1997; Jagtenberg & McKie, 1997). This

19 Language is limiting in this instance as 'it' separates 'us' and also implies the qualities of an 'object'.

does not mean nature is denied a voice in an absolute sense (as discussed in chapter five), but the multiplicity of that voice has yet to take on the qualities of validated speech within many environmental debates, particularly those that occur in mainstream politics, media, economics, policy-making and science.

As such, it is suggested that an environmental accountability framework that fails to consider the functions of power and 'difference' will only superficially address the environmental crisis. A framework that can only operate effectively if it is based on a universal representation of nature and the notion of accountability will fail to include different narratives that affect the construction of both discourses. This is a failure that may serve to silence potentially transformative narratives that rely on knowledge (be it moral, ethical, emotional, spiritual, cultural, engendered and so on) that lays outside of dominant representation, limiting the enabling possibilities of environmental accountability within the context of global environmental problems (Hines, 1991; Cooper, 1992; Lehman, 1999). It is important that these issues continue to be considered because, although hierarchical relationships and liberal economic democratic principles may dominate the 'accountability' literature, as Burritt and Welch have noted,

(n)o accepted perspective on environmental accountability has yet emerged in the literature (1997, p. 534).

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20 Unfortunately, the position articulated in this section could be interpreted as a conservative one, and the ambiguity of its contents could provide the impetus for the status quo to maintain/re-assert its power because of its alleged 'solutions' and 'rational' answers. As I am unsure whether this can be avoided entirely, it is important to acknowledge that this perspective has some problems and these are likely to emerge and be debated as this literature and my own work develops.
3. ENVIRONMENTAL ACCOUNTABILITY AND GLOBAL ENVIRONMENTAL ISSUES

The difficulty is that the "environment", means totally different things to different people, depending not only on ideological and political allegiances, but also upon situation, positionality, economic and political capacities, and the like (Harvey, 1996, p.428).

As the following three chapters will explore an application of the discussion that has taken place thus far in relation to global warming, it is important to explore the issues raised in this chapter within a global context. As global environmental issues have required significant international negotiation (which have not necessarily been inclusive of all the nations of the globe), a number of important issues are raised in relation to notions of accountability. In this context, accountability is incredibly difficult to define. These definitional complexities discussed by Harvey (1996) are even more difficult to negotiate at a global level, wherein the exclusions necessary to facilitate international discussions become more exaggerated and acute. In light of the above discussion there is a tension between the multiplicity of discourses that may be operational in describing nature and creating accountable relations with nature, and the desire to achieve 'results' in regard to global environmental issues (Zimmerman, 1994; Gare, 1995; Jagtenberg & McKie, 1997). However, as I have argued consistently through this thesis that generalised knowledge is dependent on obscuring the 'wayward' or 'subversive' differences that obstruct the construction of complete meta-narratives, it is important to reconsider what is effaced in these situations.

In other words, it is difficult to negotiate 'difference' within frameworks that rely heavily on 'sameness' and 'universals' in order to achieve 'actions' or 'outcomes'. In an international setting difference becomes
even more pronounced as do the processes of exclusion (Gare, 1995). Action is obviously necessary in regard to issues such as global warming or ozone depletion, but the means (which are largely exclusionary) do not necessarily justify the ends (environmental solution) as some have suggested within environmental theory (Press, 1994; Zimmerman, 1994; Gare, 1995). Unless the means by which we come to debate, appreciate, negotiate, and act in regard to nature are challenged, the results will at best delay the inevitable destruction or death of nature (McKibben, 1990). If in an international setting, solutions can only be formulated after the complexities of difference are relegated to marginal discursive spaces then the process will reproduce patterns of inequity. In other words, if environmental negotiations are to take place in a global sense there is every likelihood that the status quo will be reproduced at the core of the negotiation. As the status quo thus far has been largely ignorant to the environmental consequences of its operation, it is questionable whether the assumptions that underpin it (such as market economics) can be re-oriented towards environmental concerns. Even if they can, it is questionable whether these will be able to address the consequences of global environmental decline in a way that can renegotiate human relationships with the non-human world.

This means that processes of accountability must become suitably complex and inclusionary so that narratives of global environmental issues are not dominated by privileged, totalizing discourse (Cheney, 1989). Such discourses have been identified as coming at the expense of alternative ways of not only seeing nature and also alternative views on how the environmental crisis should or could be handled. At this scale, there are innumerable discourses of environmental decline and in negotiating these at a global level some will be relegated to the margins. The way that certain discourses are circulated and agreed upon as representative at this level is important, because there are different
experiences of global environmental decline depending on geographical location, industrial makeup and cultural positioning. There are also differing affects depending on gender and class. Nation states have also contributed differently to the manifestation of global warming as a problem. Just who and what are defined as important accounts of these events will have an affect on the type of accountability that is reproduced within those states. It will also have an affect on the ways that we talk about global warming and the language we are enabled to describe it and describe our responsibility for it. Take the idea of 'global warming' as a global problem, this means that the entire planet will be affected by its consequences, but it does not mean that we are all responsible for its development or necessarily developing solutions to avoid it. This also challenges the assumption that there are overriding issues for which we should all be accountable (such as global warming), whereas others (like deforestation experienced by the Chipko women of India, Shiva, 1993) are peripheral and given limited visibility.

In support of this, Gare suggested that when we talk about global environmental issues such as holes in the ozone layer, the rising level of carbon dioxide in the atmosphere and the possible effects of this on average global temperatures, rates of deforestation, desertification, or depletion we invoke complex frameworks of concepts based on metaphors negotiated and sustained by practices of investigation which are themselves sustained by a large number of institutions of research, communication and administration, which are in turn sustained by political and economic institutions and processes of different kinds at local, national and global levels (1995, p. 73).

As such, postmodern environmental theory has argued that there is no global consensus on the 'environmental crisis' that is devoid of the context in which it is constructed, wherein the mass media, economists,
scientists, policy makers, indigenous peoples, developing nations and so on, all construct different perspectives on what it means to have an environment in crisis (Gare, 1995). For instance, the example of the Chipko women in India (explored by Shiva, 1993) shows just how diverse the construct of an environment in crisis can be. In this situation the local people claimed their environment was in crisis because a multinational corporation was clearing forests for woodchips, when the forests provided the essential materials for housing and energy for the local communities. This crisis was constructed through discourses of feminism (local women protested), race (local India values of the forest versus ‘white’ values) and political and economic discourses (the government of India saw this as an economic opportunity). In this example, there was no universal appreciation even within the community because the local men and women had different relationships with the forest (women were responsible for collecting wood for energy, cooking, heating) or from outside the community (the government and the multinational representatives had different, sometimes complimentary, sometimes contested values, agendas and perspectives).

Closer to home, the struggle over the proposed uranium mine at Jabiluka also provides an example of the complexities of coming to an agreement on what is an ‘environment in crisis’. Energy Resources Australia Ltd (ERA) has argued that there are no significant environmental consequences resulting from the mine. On the other hand the local indigenous people have argued that the mining company does not have rights on their custodial land, whilst activists have argued the area should be World Heritage listed, or that uranium mining should not be considered in isolation from what the uranium is used for (weapons, energy). In this example, like the example of the Chipko Indian women, there are no totalising discourses of an
environment in crisis, because if it is in crisis it is for multiple, contesting and competing reasons - not a universal one. This is not meant to imply that no decision can be made about a uranium mine, but to be accountable in the process of decision making should be made contingent on an exploration into multiplicity. This also should be contextualised within the operations of dominant discourses (such as growth, development, efficiency, effectiveness), so that these are not automatically reproduced in the accountability process. Considering the ways that these decision making processes are effected by racial, cultural, structural inequities in the social system and every attempt should be made not to reproduce them in the accountability process.

The discursive operations outlined previously are particularly important when considering accountability in the context of global environmental problems, as targets are estimated and set. These are agreed upon by signatories at an international level and they are then implemented, measured and monitored by respective nations that are part of the international agreement (Burritt, 1995). As such, complex processes, interpretations and practices of accountability cannot be avoided, and at such a scale there is a reductionist imperative to achieve functionalist goals. This is perhaps understandable, and arguably necessary when dealing with global environmental dilemmas, but an analysis of the way that these processes of accountability are established, constructed and maintained has the capacity to highlight the dimensions of accountability that remain outside dominant discourse (this will be discussed in the following chapters).

To sum up, the previous sections have shown how accountability is generally perceived to be facilitated through hierarchical structures and relationships. This has meant that those dimensions that could be represented in this way have been brought to the fore and have
dominated our social interpretations of accountability. Thus, quantifiable and measurable dimensions such as financial accountability have dominated and oftentimes excluded the moral, spiritual or emotional considerations in social relationships (Lehman, 1999). I have argued that we should not only be held and be able to hold others accountable for that which we can measure, or with which the majority understands and 'identifies'. For instance, should we be accountable to and for homeless people even though most of us are not homeless, and most of us do not identify with the plight of homeless people? Are there reasons that we should be held accountable for more than the number of species lost or hectares of forest logged, but also for the moral and ethical issues that arise, the spiritual assaults that may have occurred and the personal emotional experiences of such loss? These are examples of the multiplicities that must become part of our understandings of accountability and most importantly environmental accountability, if we are to address the issues that have forged an environmentally exploitative social identity.

4. NOT CLOSURE

This chapter has outlined the discursive practices that surround notions of accountability. It has been suggested that hierarchical accountability, hinging on theories of agency has dominated definitions of accountability, and these definitions are also operational within environmental debate. As such, the possibilities of accountability have been privileged over its moral dimensions, a privilege that further alienates 'nature' as 'other', and celebrates allegedly 'benign' instrumental action towards the environment. As Lehman (1999) argued, the moral dimensions of accountability are vital and these have been insufficiently explored within the literature. This shift towards the subjective, moral dimension challenges the instrumental rationality that
has dominated historical and increasingly mainstream approaches to the decline of the environment. This destabilises the assumption that nature can be captured in objective, value-free terms that cross all cultural terrain. The possibility that it can be generalised in order to measure, test or categorise our respective accountability for global environmental decline has been contested.

Utilising the ideas developed in previous chapters, I have argued that global environmental accountability, if it is to facilitate a more conscious and compassionate relationship with the non-human world, needs to be inclusionary and participatory. This requires a destabilisation of the dualistic approach to knowledge that has dominated modernity in order to incorporate multiplicity and difference in ways that can challenge dominant ideas of ‘nature’ and prevailing assumptions surrounding the accountability relationship. Global environmental accountability, as it currently stands, is a process of exclusion and reduction and is a complex negotiation of power and control and in this context it will only ever be successful in delaying the effects of an environment in crisis.

In order to explore these issues more fully, in the following chapters I will consider how the issue of climate change has become an important environmental issue that has brought issues of national and international accountability to the fore.