



# Exploring (false) dualisms for environmental accounting praxis

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Received 30 August 2002; received in revised form 20 October 2002; accepted 28 November 2002

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## Abstract

This paper focuses on the political nature of the linguistic dualisms or ‘false antinomies’ that inhere in environmental accounting practice and environmental accounting research. These dualisms, ‘subject–object,’ ‘man–woman,’ ‘mind–body,’ and ‘culture–nature,’ the paper argues, need to be ‘ambiguized’ if the politics inherent in these dualisms are to be resisted. Two strategies for the ‘ambiguization’ of these dualisms are suggested: ‘performative parody,’ which is a strategy intended for environmental accounting practitioners, and ‘democratic reflexivity,’ which is a strategy intended for environmental accounting researchers. In taking this linguistic focus, the paper challenges common sense constructions of the environment and the potentially elitist and anti-democratic nature of environmental accounting research. By offering these two strategies, the paper provides a means of environmental accounting *praxis*, or means of resisting global ‘environmental’ domination.

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*Keywords:* Environmental accounting; Linguistic dualisms; Feminism; Reflexivity; Resistance; Performative parody; Democracy; Praxis; Bourdieu; Latour

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*Words are the physicians of a mind diseased.*

–(Aeschylus)

## 1. Introduction

Despite its now frequent presence on the agendas of academic accounting conferences and its regular appearance in the pages of practitioner accounting journals, environmental accounting still has little real legitimacy in the world of business. There are of course reasons for this, a major one of which relates to the continued predominance of the belief

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that the environment somehow lies ‘outside’ of the business interest (the pursuit of which is thought to be not only aligned with the social good, but actually a precondition to it) (cf., Friedman, 1970). That this argument is based on a ‘fallacy of misplaced concreteness’ (Birkin, 1996)—the mistaken belief that business is somehow a ‘discrete object’—is either being conveniently ignored or has yet to be understood. Similarly evasive, it seems, is the realization that this argument is based on an environmentally-damaging ‘metaphor of appropriation,’ one that has its adherents see the world as comprised only of *objects* that are more or less useful in furthering a given *subject’s* ends (Lehman, 1997; Shearer, 2002; Young, 2001).

The continued predominance of this belief in the ‘environment as appropriable other’ makes the provision of practical corporate environmental solutions (e.g. Environmental Life-Cycle Analysis, Natural Step, Cloverleaf Accounting for Sustainable Development, Sustainable Cost Calculation, etc.) seem almost ironic, given the timing of the arrival of these solutions, and this raises important questions concerning environmental accounting *praxis*: for one, are environmental accountants and environmental accounting researchers simply to occupy their time developing tools that few seem interested in? Might there not be other strategies to pursue *in addition to* the development of environmental accounting tools and techniques?

In this paper, I suggest that environmental accountants and environmental accounting researchers need not simply wait for the demand for environmental accounting tools to materialize since they have available to them a certain ‘discursive and epistemological latitude’ that if capitalized upon may aid in resisting the onslaught of global environmental problems. Seeing this latitude, however, first demands an appreciation of both the social importance of language (Bourdieu, 1991) and the reflexive nature of the modern social actor (Beck, 1994; Giddens, 1990), an appreciation I aim to develop in this paper. Borrowing from previous work in accounting, sociology, and (eco)feminist theory (esp., Arrington and Schweiker, 1992; Birkin, 1996; Bourdieu and Wacquant, 1992; Cooper, 1992; Latour, 1999; Lehman, 1997; Sandilands, 1999; Shearer, 2002), I build on these ideas and offer two strategies for environmental accounting resistance, or *praxis*, one of which I see as suitable for use by *practitioners* of environmental accounting—‘performative parody’—and one of which I see as suitable for environmental accounting *researchers*—‘democratic reflexivity.’

My point of departure from the current environmental accounting literature involves a slight reframing of Birkin’s (1996, 2000) recent arguments concerning the ‘false ontology of discrete objects,’ since I see a need to focus more explicitly on the discursive or linguistic ‘side’ of environmental accounting. More specifically, I see a need to direct attention toward a number of (false) linguistic dualisms that inhere in the field of environmental accounting, particularly ‘subject–object,’ ‘man–woman,’ ‘mind–body,’ and ‘culture–nature.’ I further see a need to challenge the politics of identity that underpins these ‘false antinomies’ (Bourdieu and Wacquant, 1992). In addition to arguing for a more discursive focus, specifically in respect of environmental accounting practice, I also build on Latour’s (1999) recent reframing of the ‘Absolutist–Relativist’ debate (a debate which, Latour suggests, is based on yet another false antinomy) by drawing out the implications of his reframing for environmental accounting research. In so doing, I aim to further the project of those (cf., Hochenedel and Mann, 2002) who see postmodern commentary as overly supportive of difference, and insufficiently concerned with emancipation.

I begin the paper by revisiting arguments that demonstrate the social importance of language. I then consider the idea of linguistic dualisms, the politics of identity, and two of the opposition strategies that might be taken as a means of resisting this politics. Next I move on to an examination of the notion of reflexivity. It is here that I build a case for the need to ‘ambiguize’ certain linguistic dualisms and conduct a more democratically-based form of research, a form that is respectful of practical knowledge (Bourdieu, 1998a) and appreciative of researcher bias (Bourdieu and Wacquant, 1992). It is in this section that I also elaborate upon the two strategies of ‘performative parody’ and ‘democratic reflexivity,’ strategies intended for use by two distinct groups, environmental accounting practitioners and researchers, respectively. Finally, I close by summarizing the argument and raising another, more materially-based and seldom-mentioned ‘reflexive’ environmental accounting strategy, the reduction of one’s ‘ecological footprint’ (Wackernagel and Rees, 1996).

## 2. The social importance of language

To understand the social efficacy of language, one needs to see language as more than a tool of understanding and means of communication. Indeed language is this, for it is only through language that human understanding is united; language *is* the necessary vehicle of our consciousness (Taylor, 1995). The language in an environmental report, for instance, helps unite the understanding of the report’s often disparate and geographically-distant readers. Yet language is also a social and cultural practice, a mediator of power, and a means by which social relations are reproduced and transformed (Bourdieu, 1991). It is through these other ‘non-instrumentalist’ views of language that we begin to see how language in and of itself can have material importance.

First, language is a *social and cultural practice* because the meaningful use of language always involves people. Much less obvious, perhaps, language is a social and cultural practice because for any communicative exchange to be effective language must be ‘culturally-anchored’ or linked in some way to the language user’s cultural context. One need only look to the teaching of classic English literature in the public school system to see how this is so. There, students are still expected to learn the works of Shakespeare, whose language is typically ‘unanchored’ to the students’ current linguistic contexts. Even language 100 years more ‘modern’ than Shakespeare’s may fail to connect with a student’s linguistic experience. Take, for instance, this line from Alexander Pope’s poem *The Rape of the Lock* (Line 83, in Dobrée, 1965): “And the high dome re-echoes to his nose.” Who but a regular reader of 18th century poetry would hear the sneeze?

Accounting too is a language (Broadbent, 1998) and it like other languages presupposes cultural anchors. One of these makes it seem natural to separate the ‘economic’ (i.e. the financial), the ‘social,’ and the ‘environmental.’ In keeping with the ‘fallacy of misplaced concreteness’ (Birkin, 1996), we are all taught in school, especially business school, that these three ‘spheres’ are distinct. The business manager—and the accountant—should be concerned only with the economic sphere, just as the social worker should be concerned only with the social sphere, and the biologist with the environmental sphere. In some contexts, such a separation seems curious, if not inconceivable, particularly where the use value of an object is still much more important than its exchange value, or in contexts where ‘human’ and

'nature' are simply considered 'one.' For such views one need only point toward groups like the Yanomamö, as described in Chagnon (1983), or the !Kung, as described in Lee (1984). These groups typically see the world in a less reductionistic and more holistic manner.

Second, language must also be regarded as a *mediator of power*, for it is through language that a good deal of the relations of power work (Clegg, 1989). The statement "you are under arrest," for example, mediates the relationship between the state, which has the legitimate right to physically curtail freedom, and its citizens, who grant the state a monopoly over that right. Note here, however, that the power of language needs to be seen as a function of the authority with which language is spoken, not as a function of language itself. In respect of this context-dependent characteristic of language consider the statement "I find you guilty." Where issued by a judge, a person who possesses much cultural and symbolic 'capital' (Bourdieu, 1986), the statement has a good deal of efficacy; where issued by an elevator attendant, in contrast, the statement has little efficacy. This context-dependent basis of power/language should be borne in mind throughout the remainder of this paper, since the bulk of the discussion that follows focuses on language, not on its attendant material realm and those 'targets of primitive accumulation and naked possession' (Marx, 1867, p. 873) that are found in it.

A further point in relation to language's 'power-mediating' role is that language can be used as a means of exclusion, since in any given linguistic market there is a preferred language, and a preferred linguistic competence that together yield symbolic and material profits (Bourdieu, 1991, p. 66). For those with the right language comes power, for those without comes the need to learn that language. As Lackoff (1975, p. 136 in Crowther, 2002) observes: "the language of the favored group, the group that holds the power, along with its non-linguistic behaviour, is generally adopted by the other group, not vice versa." Lackoff is correct in so far as it is the language of the favored group that becomes the preferred language. However, he would be better to point out that the other group can only *try* to adopt the preferred language, for competence in the use of the favored group's language, like any language, is primarily a function of childhood training, not adult training, and for those with the favored group's language this childhood training typically involves private schools and private tutors, resources which are hardly accessible to all.

Seeing the environmental account or report in this way, as a contextually-based linguistic 'commodity,' the production of which confers symbolic capital upon the producer, helps one understand how environmental reports can also play a role in mediating power relations. The producer of the environmental report, where she or he uses the preferred language, gains a good degree of power and increased authority as a result of that production. Yet the environmental account, as a manifestation of language, also plays another role, and that is in the *reproduction* and *transformation* of social relations.

Most obviously, language plays a role in the reproduction of social relations because it is through language that social actors make sense of or understand their realities (Cooper, 1992). Language limits, defines, and normalizes motives and meanings (Alvesson, 1996). It acts as a key element of every social actor's 'matrix of appreciation and perception' or 'cognitive structure' (Bourdieu, 1991) and it is from these language-based cognitive structures that the explanations, justifications and rationalizations for existing social relations are issued (one could consider here the many explanations, justifications and rationalizations found in environmental reports). As we all know, our shared understandings of morality and

the policy directions emanating from these understandings are the products of discussion and dialogue, that is, of language use. (The fact that the fora for these discussions are not always accessible to the general public (witness the meetings of the World Trade Organization) and that this dialogue is prone to distortion (as Habermas observes) is another issue.) This makes language more than a key element of individual cognition, it also makes it a key element of social cognition, for language is integral to the development and maintenance of the public sphere, those spaces where issues of social significance are debated (Lehman, 1997).

But language's ability to help reproduce social relations does not stem only from its conscious use or from the overt efforts of skilled rhetors (Arrington and Schweiker, 1992), rather it also stems from language's 'taken-for-grantedness' or 'implicitness.' Language helps reproduce the social world in part because people are unaware of or forget the fact that language is integral to the reproduction of the social world. In fact, the really efficacy of language lies here, in its seeming benignity, mundaneness, and insignificance. A classic example of how language functions to unconsciously reproduce social relations is evident in the case of jokes or anecdotes which reproduce stereotypes about particular groups in society. Jokes that invoke the idea of the 'dumb blonde,' 'lazy Mexican,' or 'drunk Irishman' may be seen by some tellers as 'harmless' or by some listeners as matters of 'bad taste.' But that does not mean that the role of such narratives is at all benign, for these narratives are critical in the reproduction of intolerance and the suppression of the Other (i.e. sexism, racism, ageism, heterosexism, nationalism, etc.) (Hage, 2001). One may think overt acts of violence (i.e. physical and verbal assaults) are at the root of systemic discrimination, but these acts are primarily only effects. The causes, it turns out, are to be found in the subtle language-based ways of understanding these groups, in the very discourses used to represent them. In a sense, what is being discussed here is the issue of 'political correctness,' a form of linguistic regulation that strikes a nerve particularly amongst the more conservative elements of society, that is, amongst those groups most satisfied with the current order of things.

The accounting analog of social reproduction can be seen in the way financial reporting helps 'construct' reality (Hines, 1988) by naturalizing or sedimenting a common sense understanding of the role of corporations and other organizations (Lehman and Tinker, 1987). By ritualistically and ubiquitously highlighting surplus value, that is, net income and retained earnings, accountants (un)consciously reproduce the idea that the corporation's most important, if not only, end is the creation of economic surplus (Tinker and Niemark, 1987). What is not reproduced and what is marginalised by current accounting conventions are the social and environmental costs resulting from the production of this surplus, those 'externalities' or 'market imperfections' which may outweigh any social benefits produced (classically demonstrated in the case of Hooker Chemical and that company's pollution of the Love Canal). More subtly, accounting reproduces and helps sediment the appropriative metaphor of economics: the world is seen to be comprised only of 'objects' that are more or less useful in furthering the business subject's ends; the subjectivity of the Other is seldom of concern as priority is lent only to the rational actor's 'preferences' (Shearer, 2002). It is just this selectivity in reporting and this reliance on the economic metaphor that enables Schweiker (1993, p. 232) to say that the giving of an account always has a moral character.

Considering language's role in the *transformation* of social relations, one first sees language users coming to speak a will to power and capitalizing upon language's 'emancipatory' potential to 'demystify' or illuminate unjust material conditions—and the need to change those conditions. It is in respect of language's transformative potential that Bourdieu, for example, transposes economic language into the cultural and symbolic spheres, in hopes of "turning the weapons of the dominant group against itself" (Bourdieu, 1998b, p. 40). His is a metaphor of the market, one wherein the participants are as intent on exchanging 'cultural goods' as they are exchanging economic goods; one wherein benefits come not just from the accumulation of economic capital, but also from the accumulation of 'symbolic capital.' The use of this metaphor and this language is purposefully designed to undermine the hegemony of the economists' metaphor of the 'market,' which pays insufficient attention to subjectivity (Shearer, 2002) and the role of trust, sharing, and other social acts (Granovetter, 1985). In a sense Bourdieu's metaphor is a *parody* of the economist's model of reality, a point I will return to later.

One also sees language users coming to capitalize upon language's other potential, its oppressive 'hegemonic' potential, its ability to further sediment or exacerbate unequal social relations. That potential is demonstrated in detail by Hall (1988) in his analysis of Britain's 'Thatcher years' (1979–1990). The authoritarian policies that characterized this period would not have been implemented, according to Hall, were it not for Thatcher's innovative and skilled use of populist discourse and 'common sense' language. Other factors may have helped Thatcher both get elected (e.g. campaign funding, an effective 'information' campaign, having the right political connections) and stay in power (e.g. her general usefulness to industry and her desire to break trade unions and lower wages), but her use of the 'right' language must be regarded as a key factor. Similarly one could surmise that the most significant reason why corporations are not required to report on their social and environmental impacts is because of accounting's 'oppressive hegemonic potential:' the simple fact that it is common sense that only *certain* types of numbers and *certain* types of discussions should appear in the corporation's reports. After all business is, as the argument goes, only in the business of doing business.

Even in situations where language users are not interested in demystifying existing social structures or further sedimenting unequal social relations, language's transformative potential may still be at work. This is because language is only another form of 'more general social practices of distinction' (Bourdieu, 1984; Myles, 1999), that is, language may be used as a means of gaining social advantage. Just as social actors attempt to accumulate economic capital by offering up their products or labour on the economic market, they may also attempt to accumulate cultural or symbolic capital by offering up on the 'linguistic market' language that is unusual, rare, or sought after. Such is the case, in part, with corporate environmental reports. By producing information or a particular 'spin' (Ewen, 1998; Stauber and Rampton, 1995) on the environmental effects of company operations and the use of company products, companies earn not only economic capital but also cultural and symbolic capital. They come to be seen as 'good corporate citizens,' 'stewards,' or even 'friends' of the environment (Neu et al., 1998), even though the information might have been 'masking and denaturing a profound reality' or even 'masking the absence of any profound reality' (Macintosh et al., 2000). Yet one of the effects of producing even the most singularly public-relations-oriented environmental reports is to legitimize environmental

reporting, which in turn both legitimizes environmental concern and raises an awareness of the way corporations affect the environment, something Gray et al. (1996) refer to as ‘information inductance.’ The point here is that even where change or transformation is not intended (which is arguably often the case with those who prepare such reports), because of every social actor’s continued attempts to try and profit from a ‘sense of distinction,’ change or transformation may actually occur.

The purpose of the previous argument was to show that language is more than a tool of understanding or mode of communication. Language also has other roles, and this points to the possibility that language may have an important influence on our material and social realities. This is not to suggest that the universe is somehow linguistically determined, that the way to change the social world is simply by changing the way we ‘speak the world’ (and hence think it). Rather it is to suggest that language works in a two-way or dialectic relationship with the material world; language *both influences* material practices, institutions, and social relations *and is influenced by* them (Harvey, 1996; see also Birkin, 2000, p. 293). This dialectic (i.e. material *and* symbolic) nature of the world is important to remember, for many scholars have a tendency to underplay the importance of language. Some even dismiss its importance, as does for example Gray (2000), who sees a preoccupation with language as rather pointless, a “faffing around with cute Foucauldian word games,” to be precise (p. 26). Such a position runs the risk of coming to a purely materialistic conclusion: that the way to change the social world is simply by changing the world’s material structures, a conclusion that we now know underpinned the work of a few too many 20th century urban architects (e.g. Le Corbussier).

With this caveat on the dialectic, symbolic/material nature of the world in mind, and having now argued for the social importance of language, I turn to consider the important linguistic device known as the binary opposition, or linguistic dualism.

### 2.1. *Linguistic dualisms*

In her important contribution to environmental thought, Merchant (1980) writes:

... [since the Scientific Revolution, the earth] has come to be seen as an inert entity to be controlled. This control is made possible by technological development and made desirable by the advent of ideologies of mechanistic and rational ‘management.’ Such a view fits well into the context of capitalist economic social relations: nature-as-machine, rather than nature-as-organism ... (p. 57)

It should come as no surprise that Merchant was writing about domination from within the broadly-defined field of feminist studies, a field that has been speaking out against domination for well over a century. Since the likes of Lucy Stone, Margaret Fuller, Mary Lyon, Elizabeth Cady Stanton, and Susan B. Anthony (Eisler, 1988, p. 150), women have begun to appreciate that the domination of women is widespread and that its roots lie in no small way in patriarchy, the rule of men in social organisation. Men are agents of oppression, the 1970s ‘Redstockings Manifesto (1970)’ reminds us, and their ‘supremacy is the oldest, most basic form of domination’ (pp. 533–544). The patriarchal framework must be seen to give rise to a logic of domination (Warren, 1988); it must be seen to be responsible in some way for the many forms of it.

But this is not to single out men as the monolithic culprit, as it has become apparent that overcoming patriarchy will not necessarily spell the end of other social hierarchies, such as racism, ageism, heterosexism, and classism, and that focusing solely on the dualistic operation of patriarchy would leave many relations of domination unchallenged (Sandilands, 1999, p. 63; Gallhoffer, 1992). One need only consider the off-loading of children on to poorly paid care givers by newly professionalised women accountants to see how one form of domination (sexism) can be substituted for another (classism) (described in Hammond and Oakes, 1992). Thus, for any emancipatory politics to succeed there is a need to talk of domination more simply, not male domination alone. As Biehl asserts in respect of environmental domination:

The idea of dominating nature stems from the domination of human by human. Only ending all systems of domination makes possible an ecological society, in which all aspects of human nature—including sexuality and the passions as well as rationality—are freed. (Merchant, 1992, p. 194)

This is not to say that the critique of domination should be wrested away from the domain of women, for their contribution is and continues to be amongst the most poignant of critiques. In fact, their response to contemporary relations of domination has become even more innovative of late, and it is this innovativeness, particularly in relation to the ideas of hierarchical linguistic dualisms and the politics of identity, that I would like to visit in the search for a more reflexive and democratic environmental accounting.

Binary oppositions and linguistic dualisms are so ubiquitous in human language that one might believe that everything can and should be reduced to some binary pairing (Cooper, 1992, p. 25): black–white, hot–cold, up–down, back–front, hard–soft and, of course for accountants, debit–credit are just some of the examples of these pairings. But dualisms are also, as Simone de Beauvoir observed, often politically-charged, for inherent in many dualisms is a lower half, an inferior, constructed Other. Consider, for example, the implied hierarchy in these important dualisms: man–women, culture–nature, mind–body, and object–subject. (One could also readily add: white–black, right–left, economy–environment, efficiency–equity, quantitative–qualitative, market–state, and individual–group.) In each of these dualisms the prior term signifies the more highly-valued signified. At first glance the opposition seems peaceful and innocuous, but upon closer inspection one sees that the opposition conceals a monopoly of one term produced through the negation of the other (Shearer and Arrington, 1993, p. 267). Man has a higher social status than woman. Culture is by definition ‘more refined’ and thus better than nature. Mind, the assumed location of self, is superior to body. And objectivity, the view-from-beyond, is prized over its antinomy subjectivity. The multiplicity of differences and multiplicity of similarities between the terms is erased (ibid., p. 269).

Taken together, these dualisms form a hierarchical web of meaning. Femininity, on account of the woman’s (marginally) more important reproductive (‘family’) role and her (culturally-imposed) emotionality (Oakes and Hammond, 1995, p. 55), is associated with both nature (e.g. ‘Mother Nature’) and the body. Femininity is not associated with the Universal Masculine (Hines, 1992) values of objectivity and the mind, or ‘hard’ decision-making (consider *Star Trek*’s Mr. Spock, an objective and rational man *par excellence*). (One might be reminded here too that it is primarily men that do quantitative research, especially in

respect of the ‘economy,’ whilst women predominate in the area of qualitative research, especially in the area of ‘society,’ i.e. sociology and social work.) This reliance on binary oppositions and attendant discursive situating of ‘women–nature–body–subject’ within the same conceptual space has instrumental purpose: the creation of a grand narrative that, once naturalized, internalized, and universalized, can be used to justify and reproduce forms of domination and exploitation. In Pierre Bourdieu’s (1977) terms, this discursive situating of ‘women–nature–body–subject’ within the same conceptual space results in ‘symbolic violence,’ a form of violence that results in an unequal distribution of access to the varying forms of capital in a field.

Indeed, it is against this violence that many researchers working in the area of environmental accounting are currently working, and for those researchers who see the environment as having an ‘identity,’ a distinguishable substance or quality separate from the human actor, there are two preferred political strategies. The first of these is *opposition by equivalence* and the second *opposition by reversal* (Plumwood, 1992). Both of these strategies assume a correspondence amongst ontology, epistemology, and politics, making them engagements in what is referred to as the politics of identity (Sandilands, 1999, p. 5).

The first strategy, opposition by equivalence, identifies environmental accounting with the superior discursive space of ‘man–culture–mind–object.’ This strategy has its feminist counterpart, liberal feminism, an approach that would see women *admitted* to the privileged, male realm of objectivity, abstractness, and rationality, and garnering the male virtues of transcendence of, control of, and struggle over nature (Sandilands, 1999, *ibid.*, p. 11). Thus, we hear, for example, Ullmann (1976) making the ‘man–culture–mind–object’ identification through the development of a ‘corporate environmental accounting system’ (CEAS), one that would use ‘equivalent factors’ and other physical measures to derive CEAS ‘units’ for the balance sheet. We also see Schaltegger (1996) advocating a form of environmental accounting that ‘can be integrated into traditional accounting.’ Then we hear Matthews (1997) arguing the need for ‘the reactivation of research aimed at model-building.’ Finally, we hear Solomon (2000) offering the policy implication that “there appears to be a great similarity between the implicit [Corporate Environmental Reporting] conceptual framework . . . and the explicit financial reporting conceptual framework” (p. 51). The starting point for these authors’ resistance to the discursive situating of the environment in a grand narrative of domination is again to identify the environment with ‘man–culture–mind–object.’ This they do simply by arguing that environmental accounting and financial accounting are somehow compatible or complimentary (see also Gallhoffer and Haslam, 1991).

The second strategy, opposition by reversal, does just the opposite by acknowledging and even celebrating the environment’s identification with the inferior discursive space of ‘woman–nature–body–subject.’ Its proponents *speak out* against the dominant culture and *speak for* the dominant culture’s antinomy. Thus, we see, for example, Gray (1992) “investigating the implications for accounting of placing the environment at the centre of analysis” (p. 399). We also hear Owen et al. (1997) observe that “there is something very wrong with what passes for conventional accounting . . . For us . . . environmental accounting is a matter of life and death . . .” (p. 180). The very moniker ‘environmental accounting’ in fact suggests that all environmental accounting advocates want in *some way* a voice for this Other, want in some way to point out that “humankind’s current social, economic and political organization and activity is not sustainable *in any sense*” (Bebbington and Gray,

2001, p. 560). There is, however, a problem with this strategy of reversal, just as there is a problem with the first strategy mentioned, that of equivalence.

The problem is that identity, as it turns out, is a fiction (albeit a necessary one); identity is a construction that claims origins beyond the political. It is a pre-social state of being, a version of order that transcends its own contingency (Sandilands, 1999, p. 45). This transcendence is a problem where it is assumed, wrongly, that there lies a dividing line, or gap, or even a vacuum, between human and nature, man and woman, mind and body, object and subject. These gaps are obviated on all accounts by close inspection. Humans have nature in them (e.g. gut bacteria), on them (e.g. skin mites); in fact, they *are* nature (i.e. they are agglomerations of cells). The manifest physical differences of men and women are significant only because of culture and history, not biology (Oakes and Hammond, 1995, p. 55), and even these differences are reversible (through hormonal treatments and surgery). There are also many ‘shades’ of gender (Screech, 1993). Further, there is no physical ‘line’ between the mind and the body (Birkin, 2000) (the brain too is an agglomeration of cells, and its ‘moods’ are manifest in bodily phenomena, such as muscular tension or tearing eyes). The object is the opposite of the subject only insofar as the one defines, self-referentially, the other; yet, there remains no dividing line, let alone a gap, between the two.

This assumption of objective difference is not the main problem with identity, however. Rather the main problem concerns the way that state of being is defined: the pre-social state of being is constructed according to the logic of the dualism and the valuation of the dualism’s alternative (Sandilands, 1999). Where the dualism implies domination (again, man–woman, culture–nature, mind–body, object–subject) politicization is founded in dominance, in a defensive moment. In such cases, the marginalized can never succeed in their transformative task because the marginalized are, a priori, excluded identities; identification with the inferior ‘other’ actually pre-empts success. Moreover, there is a related macro-level problem: as identity politics increase, as individual citizens rely on their ‘representatives’ (whether ‘left’ or ‘right’), democratic participation, a tried and tested form of politics, withers (here one can point to the increasing prevalence of advocacy groups and the attendant decline in voting participation). This is to say the politics of identity *entrenches and breeds* political defeat. This raises a vexing question: How can one oppose a dualism without appropriating that same dualism? How can one argue against domination without essentializing or adopting some epistemological standpoint?

This question is at the root of a major irony that has faced feminists for some time (ibid.). While it has not been resolved, commentators are pointing to a number of possible options, two of which include ‘strategic essentialism’ and ‘performative parody’ (a third option, ‘refusal to essentialize,’ a refusal to invoke any identity, is in most minds not a viable option). The former, strategic essentialism entails ‘the textual production of essence as a conscious political strategy’ (ibid., p. 113). Nature, in such a strategy, is argued but not believed to have ‘an essence.’ Yet there is a problem with this strategy in that it is never strategic since this move always contains within it the potential to create a perception of essence, which again leads to the implied dominance problem described above. Further, this strategy leaves subversion unaddressed. It neither defines subversion nor provides ways of understanding its success. The second strategy, performative parody, entails both the constant challenging of representations (e.g. How is the economy being represented? How is nature being represented?) and the challenging of conceptual affinities (e.g. Why are

nature and women somehow seen to be ‘naturally’ allied?). Cooper (1992), borrowing from the work of Hélène Cixous, talks here of the need for ‘ambiguity’ and ‘disruption’ and, later (in Cooper and Puxty, 1996, p. 288) of the need to ‘subvert’ the male–female hierarchy. Given what I see here as basically a need to overcome a set of ‘false antinomies,’ I turn to the projects of Bourdieu and Wacquant (1992) and Latour (1999), whose work is devoted in many ways to the ‘ambiguization,’ disruption and subversion of dualisms. Such a project they term ‘reflexivity.’

### 3. Reflexivity

Anthony Giddens (1990) suggests that one important characteristic of modern society is its ability to look back and reflect upon itself, an ability that ultimately enables society to control its own development. Beck (1994) agrees that modern society is self-critical, however he does not think that society is necessarily in control of its own development. In fact, he says, modern society is quite *unable* to control its evolution, and this has led to both a great deal of ambivalence on the part of society and the ‘general acceptance of uncertainty as a basic experience.’ Part of the reason for this lack of control is due to modern science’s inability to see the consequences that accompany and threaten its successes. As a corrective, says Beck, expertise needs to be ‘demonopolized’ (p. 29) and ‘opened up’ to public discussion. Whilst the public may be media dependent, manipulable, and sometimes hysterical, it also happens to be ‘drenched with experience’ and ‘its threats are related to everyday life’ (p. 30). The public, for this reason, must be a part of the knowledge generation process. In short, what Beck is arguing for is the humanization of technology (Smart, 1999).

Given Beck’s argument and the arguments provided earlier on the need to ‘ambiguize’ the human–nature dualism, it seems that it is not just a ‘humanization’ of technology that is needed, rather what is needed is a ‘humanization/non-humanization’ of technology, or a human/non-human *collectivisation* of technology. In respect of environmental accounting practice, this collectivisation can begin by capitalising on the ‘degrees of freedom’ (ibid.) or *discursive latitude* available to environmental accounting practitioners, a discursive latitude that allows for the use of that strategic device mentioned earlier, ‘performative parody.’ Given the above arguments concerning the need to involve the public in the knowledge generation process, collectivisation must also be seen to concern environmental accounting researchers. Since this latter group has both a discursive *and* an epistemological latitude, collectivisation here can be extended to include an additional strategy, one of ‘democratic reflexivity.’ In the following sections, I will examine these two strategies.

#### 3.1. *Discursive latitude and performative parody*

Parody is based on the idea of exaggerated and humorous imitation (Concise Oxford Dictionary, 1995). It may rely on juxtaposition, reference to a well-known image (e.g. the Statue of Liberty) using an unlike image (e.g. Liberty holding a hand-gun rather than a torch), or the placing together of two similar, yet very different images (e.g. a photograph of an Afghani woman in Burqha situated alongside a photograph of a Western woman who has just received a face-lift operation) (see *Adbusters Magazine*, #39). Parody may also use sounds,

images or texts that have no clear referent, that add unexpected meaning to these sounds, images or texts, or that displace meaning altogether, all with the effect of leaving the listener, viewer or reader wondering what the sound, image or text means (Preston et al., 1996).

Performative parody is simply a *conscious use* of parody, one that relies on it, or its more overt forms, irony, burlesque, and satire, to achieve political effect. One sees such a conscious use of parody in the phenomenon of ‘culture jamming.’ Culture jamming is an act of ‘creative resistance’ that relies on parody to achieve emotive effect, as one sees in the following examples. In Fig. 1, the sublime lynx (seen lapping at a pool of water in the

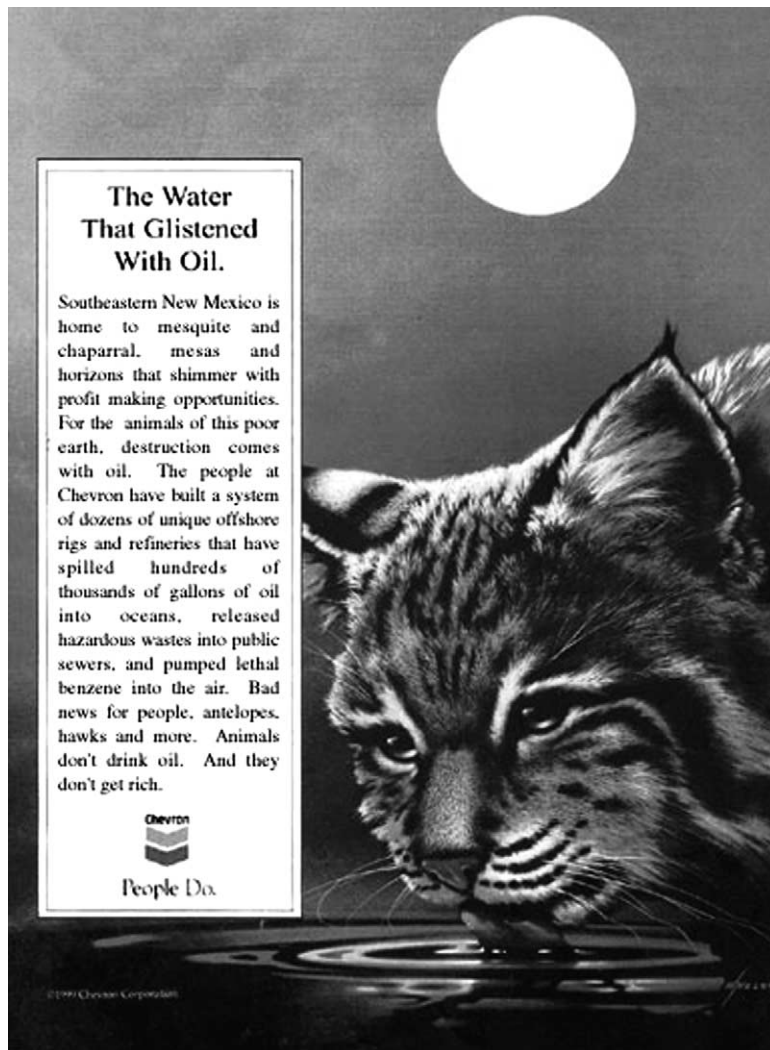


Fig. 1. What environment, illustration by Jonathan Padwe (<http://adbusters.org/creativeresistance>).



Fig. 2. Enjoy climate change, illustration by Brock Ellis (<http://adbusters.org/creativoresistance>).

calm of a moon-lit evening) is positioned against the harsh truth of oil and gas development: the oil and gas industry does and will continue to (un)intentionally discharge hydrocarbons into the world's fresh and salt waters. The image and text are structured so as to *parody* the advertisements of these companies (here Chevron) so as to highlight the way these companies divert attention away from this very truth.

In Fig. 2, the Coca-Cola trademark, which is purposely altered so as to read "Enjoy Climate Change," is positioned alongside a trio of polar bears (a mother and two cubs). This 'bear family' is seen floating on a melting piece of ice in a slowly warming arctic sea. Whilst the ad has an explicit message (Coke's use of HFCs contributes to global warming) its disruptive power comes from its juxtaposition of a familiar image (the Coke trademark) and a tragic image (the confused and frightened bear family).

Performative parody, as a disruptive and subversive act rooted in mock seriousness, could form the basis of an environmental accounting strategy. While not as overt as the above examples, such a strategy would make one wonder what counts as 'human' in the postmodern world (Preston et al., 1996). Whilst a corporation's environmental report would still provide the reader with the 'facts' concerning 'environmentally-related' activities of the reporting entity (e.g. trees planted, toxins emitted, resources used, etc.), a strongly parodic understanding of nature could underpin the report, an understanding that would be based on the idea that 'any language of nature is destined to fail' (Sandilands, 1999, p. 115), that 'nature must be seen as an active agent in its and our artifactuality' (ibid., p. 199). Such a report would not need to be oriented to 'getting the language right,' for language about unrepresentable nature can't be 'got right.'

Such a report would also be oriented to openness, and it would be liberatory, meaning the language would not be obfuscating, as are certain metaphors. Indeed there would be

an absence of obfuscating metaphors, such as *nature-as-mother*, a feminizing metaphor which obscures the separation that has been created between us and the natural world; *nature-as-sister*, which implies a ‘family;’ and *nature-as-home*, which implies not only safety and intimacy, but also the place ‘women know best.’ Also absent would be *nature-as-object* (Young, 2001), the environmental manager’s metaphor, and *nature-as-slave* (ibid.), the preferred metaphor of the businessman and the economic rationalist. These metaphors obscure nature’s subjectivity, its ability, that is, to teach (*nature-as-teacher*) (ibid., p. 620). A liberatory language—or liberatory text—would emphasize ‘wildness,’ ‘mystery,’ unspeakable complexity, and, perhaps more than anything, humanity’s need for humility. Such a report would make the reader wonder *what counts as human* in the world.

Such a report would also signal the sociality of our animal-ness, perhaps through the use of the term *political animal* (Sandilands, 1999, p. 206), a term that describes both the moment where our animal desires are produced discursively, and the equally productive moment that politics cannot apprehend. Here the idea of a ‘libidinal epistemology’ could be invoked, a knowing based not on mind, but the sensual, animal mind/body. Besides parody, the report would also argue the need for an ‘ethic of care’ (Curtin, 1991) and the need to reinsert emotion and sympathy (Broadbent, 1998), ways of knowing that are generally excluded in legitimate talk of ‘rights’ and ‘ethics.’ This ethic of care must be seen as part of a political project, a general political framework of caring about. In other words, care must not be seen as something *private* (e.g. a vegetarian diet or conversation with your cat), but as something *public* (i.e. the personal must become political) (Sandilands, 1999). Finally, such a report would also be articulated with struggles for social justice, as a way of continuing and deepening the democratic process, as a way of reinforcing the ‘chain of equivalence’ (Gallhoffer, 1992).

A chain of equivalence is a “discursive production of democratic commonality that rel[ies] on the ability of an intervening term to create relational meaning among a variety of constructed constituencies that may be not only diverse but antagonistic in many respects” (Sandilands, 1999, p. 101). A chain of equivalence is a temporary coalition of individuals that have a common interest, which in the case of the environmental account is *ecology* or *nature*. This coalition needs to be seen as part of a ‘globalization from below,’ a globalization not of exchange or ‘universal’ values (which, for Baudrillard, 2001, is a form of terrorism), but rather of life-affirming, culturally-diverse, and self-reliant productive and reproductive communities (Sandilands, 1999, p. 137). It is into the hands of the coalition that much of the evaluation of the environmental accounting report must fall, and, given its articulation to the struggle for social justice, similarly the case with the social accounting report. Environmental and social accounting reports, with their parody of the unbridgeable gap between inarticulate reality and the symbolic articulation of the subject position, can be the centerpiece of a project to foster global citizenship, an important ‘transient island in the sea of antagonisms’ (ibid., pp. 100, 107). To say as Owen et al. (1997) do that “concerns of social justice go to the very heart of the key conceptual foundation of the environmental challenge” (p. 188) is only to affirm the need for such a project.

The point of the foregoing is to sketch out what performative parody might mean for the environmental accountant, the preparer of the environmental report. There is of course a problem here, for even though such an individual may *wish* to subvert human–nature dualisms through the use of performative parody, there remain powerful structures that

militate against the fulfilment of that wish: the fact is the report will be prepared for a linguistic market in which “there is [always] a preferred language, and a preferred linguistic competence that together yield symbolic and material profits” (Bourdieu, 1991, p. 66). The fact remains that environmental reports are *expected* to reproduce ‘common sense’ nature; one *anticipates* pictures showing the wagging tail of the gray whale, or content hippopotami swimming amongst pristine waters (as one sees, for e.g. on p. 13 of the *2001 Shell Report*, “*People, Planet, and Profits*”). To be sure, the report writer is unlikely to be given license by a corporation’s directors to culture jam, to engage in an overtly ‘political’ message, in the manner shown in the figures.

For this reason, any use of performative parody must be exceedingly subtle, almost undetectable. Alexander Pope, who is the great patriarch of irony, provides one way of thinking about the decorum needed when invoking this ‘practical’ discursive tool. Writing over 300 years ago, he adopts this view:

Satire’s my weapon, but I’m too discrete  
 To run a-muck, and tilt at all I meet;  
 I only wear it in a land of hectors,  
 Thieves, supercargoes, sharpeners, and directors.

–*Satire I To Fortescue*, 69, in Dobrée (1965)

Yet even where attempts to use performative parody are foreclosed, where satire can’t be ‘worn in the land of directors,’ the report preparer still has some discursive latitude, some agency in resisting identity politics. This is because one can always choose as a strategy *omission*, that is, *exclusion* of inferior identity, the *failure* to invoke images or symbols ‘that entrench and breed political defeat.’ Absence, or erasure, this is to say, may be as effective as presence (Eagleton, 1991). With these strategies in mind, I turn now to consider reflexivity in another context, that of environmental accounting research.

### 3.2. *Epistemological latitude and democratic reflexivity*

In the previous section, I suggested that environmental accounting practitioners have at their disposal a certain amount of discursive latitude. I further suggested the strategy of performative parody as a means by which the ‘culture–nature’ false antinomy may be ‘ambiguized.’ In this section, I argue that environmental accounting researchers have an additional type of latitude, an epistemological latitude, and that within this latitude they might wish to adopt yet another strategy, that of ‘democratic reflexivity.’ As I will explain below, this strategy is not born of the need to ‘ambiguize’ the ‘culture–nature’ false antinomy, but rather another false antinomy, the ‘subject–object’ false antinomy.

Reflexivity, as a scientific notion, is based on the idea that not only do social scientists look back and reflect upon themselves, they also inject the knowledge that they generate back into social reality (Giddens, 1990). This is to say that social science *does* matter, even if only, as Tinker et al. (1991) observe, on account of its political quietism. The development of the notion of scientific reflexivity began with sociologist Alvin Gouldner some 30 years ago. He, and later others (e.g. Bourdieu and Wacquant, 1992), alerted us to the fact that academics are members of a sub-culture, one shaped by organizational features and conventional practices. It is from this awareness of the embedded nature of scientific inquiry

that one is compelled to raise a number of important questions, such as: How is one's process of knowledge generation affected by the field one is located in? What are the effects of the scientist's prioritization of the analytic or intellectual gaze? And, especially important for Pierre Bourdieu, how does our embeddedness result in our blind acceptance of "unthought categories of thought," those categories which "delimit the thinkable and predetermine the thought" (ibid., p. 40). In order that researchers may answer these questions, it helps to begin by considering the biases that underpin all research, including environmental accounting research.

The first bias that underpins research, and that ultimately delimits 'the thinkable and predetermines the thought,' is social bias. This bias is a product of the researcher's *social* origins and coordinates, which are a function of her or his class, gender, ethnicity, etc. Social bias is a bias that affects the researcher's choice of topic, methodology, and analysis of research data. 'Intellectual honesty' (Gray et al., 1996) demands that we address this bias, and so we might consider why we concern ourselves with 'the environment' in the first place. Is it because our class status precludes us from, say, having an interest in urban poverty? Or is it because our ethnicity precludes us from, say, having an interest in issues of race or the issue of (white) nationalism? We might also consider why we prefer hard, quantitative analysis over soft, qualitative analysis. Might this predilection be on account of our gender? Or our need to identify with a certain gender?

The second bias that underpins all research, including environmental accounting research, is field bias. Here we necessarily ask: how does the position that we occupy in the microcosm of the academic field affect our choice of research topic, our methodology, and our analysis of research data? How does our position in the academic field affect our point of view, given that we always define ourselves in relational terms, by our difference and distance from certain others with whom we compete? As Arrington and Schweiker (1992) argue, all researchers write in anticipation of their audiences' definitions, 'languages of knowledge,' and value-contexts. When those audiences are in our immediate fields such as is, for example, a tenure promotions committee, constraints are sure to be present. As 'dominated members of the dominant class' (Bourdieu, 1986), we must be cognizant as academics of the ways that our research is being influenced by those more powerful actors around us. We must ask, do these ways also affect 'the thinkable and predetermine the thought'?

Finally, the third bias that underpins our research is intellectualistic bias. This is the bias that entices us to construe the world as a spectacle (Bourdieu and Wacquant, 1992, p. 39). It is a bias that moves us to interpret the world as a set of significations rather than a set of concrete problems to be solved practically. One problem with this bias is that when we 'think the world,' and 'retire from the world and action in the world to think that action,' we "risk collapsing practical logic into theoretical logic" (ibid.). This collapsing has social, political, and moral consequences. Another problem with this bias is that it is highly disconcerting to admit that our thinking of the world can have such consequences, for science, or to be more precise scientific knowledge, is perceived to be value free. Consequently, we resist any admission that science is in some way moral or political, for to do so would be to challenge our sacred sense of individuality and the charismatic self-conception of intellectuals (ibid.).

In asking questions concerning our biases, Bourdieu alerts us to the ethical dimension of science, the fact that researchers, like accountants (Schweiker, 1993), are moral actors. Before moving on to consider some of the research implications of this, it is necessary to

address a fourth research bias that is raised in the recent (1999) work of Bruno Latour, a noted (and stigmatised) researcher of scientific practice. Latour's concern with the elitist nature of science, and the deep historic roots of this elitism, raises the possibility that environmental accounting researchers might be governed by an elitist and 'anti-democratic' bias.

According to Latour (1999) current intellectualistic inquiry is founded in two cultures, 'Absolutism' and 'Relativism.' The former is represented by those who believe in a 'reality out there,' one that can be accessed through scientific endeavour. The world is a spectacle as seen from *the outside*, as seen from a 'mind-in-a-vat.' Absolutists are 'object-centred,' and value such things as the power and rule of reason, absolute certainty, science, technology, and objectivity. Theirs is a determination to break 'belief' with 'facts,' and to find proof that we are somehow *connected* (via One Truth). In contrast to this group are the Relativists. These adherents to a Kantian constructivism have little interest in the non-human, choosing instead to focus on the lived world of intentional human stances. Reality, for the Relativists, is 'in there,' and the world is a spectacle to be seen from *the inside*. Relativists are 'subject-centred,' and value such things as multiple cultures, humanity, morality, and subjectivity. Theirs is a determination to undercut facts with beliefs, and to show absolute *disconnection* amongst humans. The Relativists say that the Absolutists through their research acts obscure morality, sociality and basic 'know-how.' The Absolutists, on the other hand, say little of the Relativists, for they generally don't care what the Relativists say, and besides, the Absolutists are always busy doing science.

Whilst these cultures are much more complex than are portrayed here (for a thorough treatment see, for e.g. Chua, 1986; Richardson, 1987), what is important to understand according to Latour is that the Absolutists and the Relativists actually belong to the same culture, that of 'Esoteric Science.' The Absolutists and the Relativists are founded in the same politics of identity, which in this case relies on an elitist settlement born of the need to dominate. Theirs is a common urge for power. One sees in the Absolutists the urge to *maintain* the dominance of the (superior) discursive grouping 'object–right–knowledge–reason,' whilst one sees in the Relativists the urge to *establish* the dominance of the (inferior) discursive grouping 'subject–might–power–force' (a strategy of reversal). Even though their aims differ on the surface—the Absolutists want 'the object to protect the subject from drifting into inhumanity' whilst the Relativists want 'the subject to protect the object from drifting into humanity' (Latour, 1999, p. 294)—both appear to want to render the Body Politic impotent. Both groups, like Socrates and Calicles some 2000 years before them (Latour here relies on Plato's *Gorgias Debates*), still seem to see the people as 'children, beasts of prey, and spoiled slaves' (p. 254). Esoteric Science (modern, constructivist, *and* postmodern) in effect continues to fear mob rule. Esoteric Science's knowledge/power wages a political battle against politics, that is, against democracy and the demos. And why is this so? Answers Latour, because the Greeks made one invention too many: they couldn't figure out how to have a science and a democracy *together* (p. 218). Better to choose the former, for it enables elite rule, rather than the latter, which only disables such rule.

It is this elitist, anti-democratic settlement that motivates Latour's call for a new scientific culture, 'a Third Estate,' a 'Radical Realism' that is based on the 'study of the politics of things.' Such a culture would shift away from Esoteric Science to the exoteric realm of society. This 'Science No. 2' would be called simply 'research,' and it would take as its foci the 'human/non-human collective.' The emphasis would be on the 'social history

of things and the ‘thingy’ history of humans.’ To the Absolutists (i.e. objectivists) Latour points out that “the more science is connected to the collective the better, the more accurate, the more verifiable, and the more solid” (p. 18). “Knowledge of the whole,” he says “needs the whole, not the few” (p. 229). To the Relativists (i.e. subjectivists) he offers the suggestion “the more non-humans share existence with humans, the more humane the collective” (ibid.). The point of Latour’s reflexivity is to “free non-humans from the politics of objectivity and humans from the politics of subjectification” (p. 174), to free “science from the politics of doing away with politics” (p. 258), to avoid, in essence, “using the subject–object distinction at all” (p. 194). Basically, Latour’s is a call for the unification of democracy and science.

Perhaps it is no mistake that Latour uses the term *body* in his call for a return to the ‘Body Politic,’ for the shift away from the current elitist settlement (Esoteric Science) towards a Radical Realism and ‘collectivist’ research is powerfully aligned with Nietzsche’s criticism of the central tenets in the thought of Socrates. As Nietzsche writes: “Socrates was a misunderstanding . . . rationality at any cost . . . in opposition to the instincts, has itself been no more than a form of sickness” (in Flyvbjerg, 2001, p. 24). The Socratic scientist (objectivist *and* subjectivist) is able to appreciate only cerebral and rational knowledge, not bodily and intuitive knowledge, especially not if that bodily and intuitive knowledge belongs to a member of the demos. As an antidote to this lingering ailment is “the task of incorporating knowledge and making it instinctive,” a task that Nietzsche regrets “is only beginning to dawn on the human eye” (ibid.). The question, of course, is how are we to make that task clear? Again, I think the answer begins with a consideration of reflexivity and one’s research (i.e. field, academic, and intellectual) biases.

### 3.3. *Implications for environmental accounting research*

The process of *in-corp*-orating environmental accounting knowledge begins by reflecting upon the ways that our research biases affect the “genesis of problems, categories of thought, and instruments of analysis” (Bourdieu and Wacquant, 1992, pp. 213–215). Latour forces us to ask questions of yet another bias, the anti-democratic bias, that inheres in scientific inquiry. It forces us to consider whether we as scientists in any way deride politicians, see them as lesser than us, or view them as mere ‘rhetoricians.’ It forces us to consider whether we think the demos needs outside help—our help—in order to stand up, or whether we think it in any way lacks morality. If we answer in the affirmative to any of these questions, we may in the manner of Socrates and Calicles be unduly ‘honouring the scientist and despising the politician’ (Latour, 1999, p. 252).

The first main implication for research that emerges from a consideration of reflexivity and the four biases discussed above relates to what Gray et al. (1996) refer to as intellectual honesty, the need to make clear the political and moral position that underpins one’s research. Owen et al. (1997), clearly identifying themselves as liberal democrats and as morally outraged at what is happening to the environment, provide a good example of how one makes one’s position clear. To be sure, their honesty is laudable, given the way it has attracted critical attention (e.g. Everett and Neu, 2000; Lehman, 1997; Lehman, 2001; Tinker et al., 1991). Even so, a more explicit consideration of one’s position and how this affects one’s research is needed, and this should be based on a consideration of each

of the four biases outlined above. It was in fact such a consideration that led me to pick up on the themes discussed above: my concern for how my biases are influenced by the (symbolic and material) world around me stimulated my interest in the linguistic realm and its interrelationship with the social actor. It forced me to consider that maybe the notion of ‘the environment’ is a white, middle-class notion; that there could be powerful pressures to do only ‘mainstream’ research; that perhaps there are limitations to seeing the world as a spectacle; and that the voices of those most affected by damaging corporate activities—and their political representatives—are indeed absent from the bulk of environmental, and social, accounting research.

Taking advantage of our epistemological latitude as researchers means exploring and formulating new concepts and terms and developing new foci in the environmental research act. It also implies somehow avoiding a reliance on the subject–object distinction. It also seems to imply that there is a need to avoid the distinction between ‘social’ and ‘environmental’ accounting, which might not be so difficult given that neither of these technologies has ever really been taken up in the world of business. It also implies going beyond the ‘mind-in-a-vat view’ of the world, that view wherein the academic needs to see her or himself as “absolutely disconnected and absolutely certain of what we say in words about the world out there” (Latour, 1999, p. 297). This of course will not be easy in the world of accounting, where objectivity and independence are professional, and sacred, watchwords.

More fundamentally, given that science has been kidnapped by politics and forced to delegitimize the polity (ibid., p. 219), it will require that we begin to “pay attention to what [the people] mean, think, and desire” (p. 238). It will mean asking, in the (typically irony- and burlesque-reliant) manner of Latour: “What is a corporate environmental accounting that re-presents the people?” and “What would environmental accounting look like if it were conceived of in terms of popular, or more importantly collective, rationality, ‘that unique circulating virtue that forms the blood of the Body Politic?’” “What fermentations,” we will ask “would be necessary to allow the people to brew itself toward a decision?” Here Thomson and Bebbington (2002) provide one example of such attention to the Body Politic in their call for “a more focused and sustained examination of stakeholder engagement and the nature of the *narratives* which emerge from this interaction” (p. 35). Similarly Frost and English (2002) direct their concerns this way in their attention to *meaning* in their examination of the introduction of mandatory environmental reporting in Australia.

Finally, and following Latour, we might also attempt to identify the “one, clearly identifiable source of politics for humans and non-humans alike” (p. 297), a project which certainly remains a part of the realm of the “unthought categories of thought” (Bourdieu and Wacquant, 1992, p. 40). Might such a project not begin by first seeing the world in the manner of Latour (and others, e.g. Harvey, 1996), as a process? If so, perhaps it might be useful to adopt Latour’s concern with the ways in which human actors come into contact with non-human actors, or *actants*, to form whole new agents, whole new symmetries. It might also be necessary to adopt whole new concepts from which to work, such as are described by Latour, who sees from these symmetries such processes emerging as ‘translation,’ ‘articulation,’ ‘delegation,’ and ‘shifting out and down.’ More importantly, might such a project not begin by always keeping the notion of power in view? To be sure, little accounting research (‘radical’ research excepted) concerns itself with this difficult and multifarious concept.

Admittedly, there are caveats on the reflexive project. Where and how do we articulate our research biases? Do we lay them out in research articles, or in some other media? Should we discuss what we think might be the effects of our biases when we are uncertain of those effects? In respect of the more problematic arguments of Latour, how do we as researchers talk about those things or processes for which we have as yet no clear concepts or vocabularies? And how do we not gaze upon the world as a spectacle when that is precisely our role in society? Further, what is ‘theory’ in the context of democratic reflexivity? And, finally, if we dispense with (elitist) theory do we not risk engaging in naïve empiricism? Whilst Latour raises more questions than he does answers, his work at the very least alerts us to the possibility that the phenomenological project (e.g. Garfinkel’s ethnomethodology) may not be as ‘radically doubting’ as is often thought, that it may be more aimed at countering the weaknesses inherent in objectivism than it is aimed at benefiting the ‘social good.’

#### 4. Summary

Environmental accounting practice and environmental accounting research, like all forms of practice and research, play a prominent part in the making of the modern identity. An important responsibility of the environmental accountant and environmental accounting researcher then is to understand the ways in which they “inform, transform, or, for that matter, merely naïvely reflect and reinforce, [defeatist] expressions of subjectivity” (Smart, 1999, p. 86). It was suggested in this paper that one of these ways involves the reproduction of common sense expressions such as ‘Mother Nature’ and the unreflective use of (false) linguistic dualisms such as is found, for example, in the hackneyed expression ‘our business promotes win/win solutions for the environment *and* the economy.’

It is necessary to see ‘the environment,’ as in environmental accounting, as caught in a discursive web. Until the environment can be extricated from this web its referent (non-human ‘nature’) will continue to suffer from an ‘entrenched defeat.’ In this paper I suggested one means that might enable environmental accounting practitioners to resist the pull of that sticky gossamer web, and its discursive manifestation, ‘human–nature.’ That means is performative parody, a conscious, disruptive and subversive act rooted in mock seriousness, a play on the human–nature dualism that would make the reader of the environmental account wonder what counts as human in the world. Examples of the use of this strategy, borrowed from the ‘creative resistance’ movement and the work of ‘culture jammers,’ show how emotive parody can be (one is reminded of Shakespeare’s jesters, and the similar manner in which they attained their effect).

I also suggested one means that might help environmental accounting researchers resist the sticky pull of the (false) antinomy ‘object–subject,’ that being democratic reflexivity. Democratic and reflexive environmental accounting research, I argued, would be rooted in an ambiguation of the subject–object dualism, an investigation of both the research object *and* the research subject. It would turn the tools of science back upon the researcher, and it would see a number of biases and their effects identified. One such bias that has evaded discussion in the mainstream accounting literature is intellectual bias, the tendency toward viewing the world as if it were a spectacle. In directing our attention to the ‘Socrates–Callicles settlement’ and the elitist nature of Esoteric Science, Latour forces us consider the possibility that our

intellectual biases are not born of some ‘natural’ division of societal labour, but of an urge for power and, worse, possibly even a derision of the very people that provide us with the economic resources that we need to sustain our research.

In asking questions regarding research biases, whether in respect of our social origins, our position in the academic (or professional) field, our need to ‘gaze’ out upon the world, or our predilection toward the non-discursive, material realm—and the neglect of all the false antinomies that predilection entails, we can perhaps begin to see why there seems to be so much homogeneity in environmental accounting practice and so little attention to the ‘Other’ in environmental accounting research. Perhaps we can also begin to see why the ‘let’s wait for someone to demand environmental accounting’ approach is also so prevalent.

Asking questions concerning our moral responsibility as environmental accountants or environmental accounting researchers will have consequences, only one of which might involve taking a more active role in resisting the domination of dominated others. Another consequence might involve simply going along with the status quo. The outcome really depends on one’s perspective, on how one conceives of ‘the subject,’ how one sees the ‘government of conduct,’ and how one views the ‘care of the self’ and one’s responsibility to the other (for a thorough consideration of these questions, see Shearer, 2002). However, if the answer does point toward resistance, it would be well to bear Bourdieu’s (1990) words in mind: “Resistance,” he says, “can be alienating and submission can be liberating. Such is the paradox of the dominated and there is no way out of it.”

Whilst I have suggested two means of resistance, performative parody and democratic reflexivity, there is yet a third means available. Seldom mentioned in the accounting intervention (cf., Bebbington, 1997; Mitchell et al., 1998; Neu et al., 2000) or environmental accounting literature, this strategy involves reducing one’s personal, ‘ecological footprint’ (Wackernagel and Rees, 1996). Whilst the environmental accounting practitioner may have little license in terms of his or her ability to ‘wear satire in the land of directors,’ just as the environmental accounting researcher may have little license in terms of her ability to freely choose a research topic, a methodology, and/or research vocabulary (especially if she is a postgraduate student or junior faculty member), she certainly has some license in terms of her personal practices. In fact, given the overwhelming power of the economic and political structures around us, it may be all we can do to simply buy and consume less, travel less, and want less. Arguably, this is not really even a strategy, but an obligation, especially for those who attach the term *environment* to their professional or research practices.

### **Acknowledgements**

The author gratefully acknowledges the comments of Jane Broadbent, Glen Lehman, Gordon Boyce, a number of anonymous reviewers, and the participants of the following conferences and workshops: the 2002 Critical Perspectives on Accounting Conference, the 2002 Seminar Series of the School of Accounting and Finance at the University of Wollongong, and the Australian National University’s School of Business and Information Management’s 2002 Environmental Accounting Workshop.

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