

**AN INVESTIGATION INTO (1) THE PHILOSOPHICAL UNDERPINNINGS OF A  
POSSIBLE DEEP ECOLOGY FORM OF COMMUNITY ACCOUNTING FOR  
NATURE AND (2) A POTENTIAL ACCOUNTING RESOURCE FOR THE SAME**

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## **Abstract**

This thesis begins with a quest to understand why people might undertake Environmental Management Accounting (EMA). As a result of earlier research and reading it is concluded that EMA as currently practised is anthropocentric and seeks to control the environment for the benefit of humankind. A new kind of EMA based on deep ecology principles and working for the benefit of the environment or “nature” is then identified in earlier work by the author (Christian, 2014). The thesis then focuses on the deep ecology principle of inter-connectedness which underlies this new EMA and the potential support for the new EMA.

Adopting a novel approach to the quadri-hermeneutic methodology developed by Alvesson and Skoldberg (2000) the thesis offers four interpretations of three interviews plus a dialogue in which the key concepts surrounding the term environmental management accounting are represented as characters meeting at an ‘open mic’ night in a pub. The interviews are interpreted both empathetically and suspiciously and in line with the existentialist notion of “inauthentic” knowledge that underwrites this thesis as a whole.

Ultimately the thesis reaches two conclusions. Firstly deep ecology cannot rely on any metaphysical or ontological underpinning and it must focus on developing a new discourse around inter-connectedness and “telling a better story”. Secondly though support for new accounting based on deep ecology is forthcoming it will need to include a pluralism of views and be open-ended and polyvocal.



## PREAMBLE

*The only worthwhile cause is to form a line of resistance to the capitalist, anthropocentric model, to fight the man controlling (man and) the environment paradigm and to draw attention to the wonders of the environment, and its importance in sustaining humanity. We are an integral part of that so-called environment and cannot stand outside it; we cannot control it without causing impact on ourselves and removing our own freedoms.*

When I began this project I wanted to know why on Earth accountants should be interested in the environment. I had just joined academia having been a practising accountant for 30 years, and it had never been on the agenda at any of the meetings I attended. I was attracted to the subject area because of my own personal interest in what I had always called natural history. I thought environmental management accounting would focus on managing the environment for the benefit of the environment. I had completely misunderstood the term! Far from benefitting the environment, it focused on and treated the environment simply as a resource for humans. Amazingly it took me quite some time to realise that.

Accounting at the turn of the 21<sup>st</sup> century, taken as a whole, was just beginning to come to terms with the idea of a finite world, a world of limited resources. Recognising that accounting was well placed to make the most efficient use of those resources the profession began to get involved. However academic involvement had a much longer history, see for example Matthews (1984), Hines (1988), Maunders and Burritt (1991) and Gray (1992). I think my own confusion as to the nature of environmental accounting came from the academic debate over environmental accounting. On the whole the leading academic writers in the field of environmental accounting were not so instrumental as the profession. By and large concern for the 'Other' was apparent in their work, with many of them harbouring a critical view on capitalism and the tendency to subjugation and domination that accompany it. I found this view appealing and took it on, mistakenly thinking it was the norm.

However over time I became aware of the instrumental nature of environmental accounting as mooted by the profession, and the worldview that underwrote it. I began to reflect on whether that worldview would preclude any possibility of an environmental accounting that worked for the benefit of the environment as compared to just accounting for the environment as a resource. It became clear that I needed a better understanding of the worldviews underlying each of the concepts.

My reflections and subsequent research and investigations are the subject matter of this thesis. In summary I concluded that the accounting profession as currently constituted has nothing to say on the subject of environmental accounting for the benefit of the environment and if I was to make any contribution at all I would have to look for a new type of accounting and, possibly, new types of accountants. I did not know who these accountants would be or what would be their *raison d'être*. In this thesis I describe my search for potential 'accountants'. Using Interpretative Phenomenological Analysis as part of a Quadri-Hermeneutic methodology I have tried to understand their worldviews, ontologies even, to see if this new environmental accounting or something similar is even possible.

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## PROLOGUE

### What is a PhD?

*Knowledge: A small city/state/planet with current population estimated at just over 7 billion though there may be others, terrestrial or otherwise, who have not yet registered on the census. There are no direct routes to Knowledge which can only be found by engaging with a current inhabitant. Nor are there any maps of Knowledge as like all cities it is subject to continual regeneration. It goes without saying therefore that all that is known about Knowledge is incomplete and probably inauthentic. (Author's note – so why did I say it?).*

This thesis has been written and rewritten. The reason why is simple. I have puzzled long and hard over the nature of knowledge and finally, sometime in 2014, I came to an understanding. As always the source of understanding, the epiphany as it were, came completely by chance. I was in a bookshop looking for a book that had been recommended to me by one of my interviewees and, having found it, could not resist looking round the shelves to see what else might take my fancy. But more of that in a moment, for now back to the question “What is a PhD?”

I have attended courses. I have listened to my director of studies. I have read textbooks. It seems to me that there are three parts. First you need to show your command of the subject matter, usually by means of an extensive literature review. Second you must evidence your research skills, this requires an understanding of methodology and the choice and application of an appropriate method. Finally you must contribute to knowledge. This is usually achieved by identifying a (knowledge) gap in the literature, carrying out research around that gap and somehow ‘filling’ it in. My problem is that I did not see that as knowledge.

Such a view appears to see knowledge as a pile of stuff (more formally known as paradigms (Kuhn, 1970) or research programmes (Lakatos, 1970)) that we can sort through, find a hole and push another piece of stuff in; and I don't see

knowledge like that at all. To me knowledge is more like a river moving constantly, winding backwards and forwards, always changing and like a river running through a flood plain often turning back on itself covering old ground before moving on. No sooner have you described it than it has changed, moved on and made a lie of your description. You might map it and for a time the map may be close to how things are but with the passage of time knowledge, like the river, has moved on and you may be left looking at a little pond wondering how that got there.

So how can a PhD contribute to knowledge? Is there any point in describing something that has already gone? Or in discussing how to dam it, reshape it or control it when in years to come it will inevitably flood and reshape itself. Isn't it more important to identify ways in which we might stay afloat and navigate the river? Which takes me back to my epiphany.

I found a small book entitled "Introducing Continental Philosophy" (Kul-Want & Piero, 2013) that I thought I would read on the train. I read the book inside 90 minutes, it covered much of what I already knew but two things in particular struck me. The first was the authors' synopsis of Kant's view of knowledge, ie "knowledge is produced from an encounter with what is outside ourselves" (ibid, p34) and that this was not simply an extension of previous existing knowledge but rather an encounter with the new which "has the capacity to alter entirely what has existed before, including any sense of existing subjective consciousness, identity and belief"(ibid, p35).

This idea of knowledge being something entirely new immediately struck a chord with me, I realised this was how I viewed knowledge and I felt comforted that others also saw it this way. It was not something to add to a paradigm or research project, it was something entirely new (and life changing) and as such fell outside any suggestion that there could be a contribution to it. It was like the flood that would change the path of the river. Unforeseeable, unpredictable and, arising out complex temporal and spatial circumstances, beyond analysis; it simply became the new "what is".

The second thing that struck me was the authors' referral to the post-modern project to end metaphysics. They call on numerous philosophers including Nietzsche, Derrida and Deleuze who in they believe subscribed to this project. Nietzsche, they claim, saw metaphysics as an oppressive attempt by the subject to control the Other. The idea that metaphysics was oppressive was new to me and I reflected on it for some time. I eventually came to see that it could be. I for example may, and indeed have, construct a metaphysic that helps me understand the world but by definition it is transcendental and unknowable, hence any attempt by me to force it on someone else would be oppressive. This made me more aware of the limitations of my own research, I could not and should not make any attempt to say my ideas are correct. However the authors reminded me that post-modernists such as Derrida and Deleuze see the subject as meeting place of discourses, confined by language and driven by power. If indeed we are all nodes in a world of discourses, there appeared to be nothing unreasonable in attempting to start a discourse which I felt was right.

In the light of my new perspectives on knowledge and metaphysics I felt comfortable about not making a contribution to knowledge in the sense I understood knowledge. However I could focus on what I felt was right and in some way offer this as a discourse to the world hoping that it might be taken up and contribute to a better world (as I see it).

So what follows is my contribution to how we can make sense of the world (my methodology) and my understanding of accounting and of the environment, their interaction and my hope for a better world. I am not claiming a contribution to knowledge still less am I seeking to offer new means of control. I am simply offering a way to stay afloat in our journey through life.



# **1. INTRODUCTION**

## **1.1 The objective**

“...Consumption of resources is rising rapidly, biodiversity is plummeting and just about every measure shows humans affecting Earth on a vast scale. Most of us accept the need for a more sustainable way to live, by reducing carbon emissions, developing renewable technology and increasing energy efficiency. But are these efforts to save the planet doomed? A growing band of experts are looking at figures like these and arguing that personal carbon virtue and collective environmentalism are futile as long as our economic system is built on the assumptions of growth...” (New Scientist Opinion, 2008)

The purpose of this research is to add, in whatever way possible, be it large or be it small, to the discourse aimed at saving our planet. If this statement seems somewhat dramatic I would draw the reader’s attention to the above citation from the New Scientist – is it possible our planet is doomed? Further I reinforce this citation with the following quote from *The Revenge of Gaia* by James Lovelock (2006, p134) “Meanwhile at the world’s climate centres the barometer continues to fall and tell of the imminent danger of a climate storm whose severity the Earth has not endured for fifty-five million years. But in the cities the party goes on; how much longer before reality enters our minds?”

In a nutshell I am concerned about the way we live and the effect we are having on our planet. In the remainder of this introduction I outline some of my earlier research into environmental accounting; I then describe how I identified my plans for further research and my initial research objectives; and finally I detail the layout of this thesis which reports on that further research and my findings.

## **1.2 Previous Research**

In earlier research I undertook a journey to look into how environmental management accounting impacts on how small and medium sized companies (SMEs) make use of the natural environment. My journey took me into five SMEs

and I met a number of people who I shared experiences with and built, filtered and perhaps even blocked discourses as they eddied around us. I needed a way to make sense of this process and found Alvesson and Skolberg's (2000) Reflexive Methodology. Using their quadri-hermeneutic I reflected on what I had found and learned to search deeper for the meanings in a text or experience.

I subsequently wrote four stories about my experiences in one of the companies. In the first I sought to capture the world shared by myself and the interviewees at the time of the interview. Like a photograph this gave a two-dimensional picture of our joint world at a specific point in time. I then used metaphor in the second story to try and add a further dimension to the picture. I wanted to shade in some depth to show the culture and attitudes which underlay the views captured in the photograph? In the third story I moved out from the picture to query the content, I felt there were some things missing that I thought should have been there. Conversely in the fourth story I looked at things that were in the picture and criticised those aspects I thought were overwhelming the rest of the picture and unbalancing it.

Having completed the stories it became obvious that whilst the interviews had started as the focus of my research they were more important as catalysts for further reflection. I had focussed on environmental accounting but came to realise that I needed to clarify what was generally understood as accounting. Did it really include environmental accounting? I referred to professional publications (C.I.M.A. Environmental Management Project Team, 2000, I.C.A.E.W., 2004) and academic papers, for example Dillard (1991), Hines (1992), Llewellyn and Milne (2007), Catusus (2008) and Ahrens et al (2008) to seek out a role for accounting. I also needed to understand more about SMEs, in particular how did they learn and how was this manifested. This led me to the work of Zhang et al (2006), Cope (2003), Gibb (1997, 2000), Friedman and Miles (2002), Simpson et al (2004), Rutherford et al (2000), Revell and Rutherford (2003), and Blackburn et al (2006). It became clear that learning in SMEs took place in support networks and the role of stakeholders was important. Once again I moved outwith the field of environmental accounting and read the work of Donaldson

and Preston (1995), Antonocopoulou and Meric (2005), Moir (2001), Tilt (2007) and Unerman (2007).

I finished my research by noting that I had found a lack of accounting interest in all but the largest of the companies visited and even there it was limited. I also noted that for the most part the companies I visited reflected Gibb's (1997) view that SMEs operate in environments that lack order and standardization. Gibb also critiques policy makers and bureaucrats for trying to impose order and standardization onto small businesses. Certainly in the smaller companies I visited these bedfellows were not welcome. At best there was grudging acceptance. In my first story I noted the outright hostility shown in the director's defensive behaviour and continual criticism of the environmental management scheme his company had adopted. I then suggested in my fourth story that this may be due in part to the way in which SMEs are pushed towards environmental management. In four out of five companies they were supposedly implementing environmental management systems voluntarily but in fact they were being pushed into them by their customers. I believe this was generally seen as unfair.

The aim of my research had been to look at how environmental management accounting impacted on how SMEs make use of the environment. In all the companies I visited I found no real evidence of environmental concern and nor, in the smaller companies, was there any evidence of any real accounting, as compared to book-keeping, activity. These findings concurred with my previous experience whilst working in industry and commerce – my accounting career spans 30 years in a variety of SME settings - and led me to question whether there was any benefit in my continuing to look at management accounting in SMEs. Particularly given that my aim is to find a way in which accounting can contribute to the well-being of the environment.

### **1.3 The way forward**

On further reflection I realised my earlier research question could be turned on its head and become “Why doesn't environmental management accounting impact on the way SMEs make use of the natural environment?” This in turn led to other

questions such as “What is management accounting?” and, more generally, “What is accounting?”

Dillard (1991) noted that for many accounting is primarily concerned with economic activities and has nothing to do with environmental activities. However more recently others argue it is expanding to include environmental activities (Catasus, 2008, Hopwood, 2009). In the interim there has been an extensive literature critiquing accounting and its role in society; see for example Tinker and Grey (2003), Spence (2007) and Dillard (2007) again. It seems to me that there is a question here asking “To what extent accounting can transform and morph to include environmental issues and at what point does it become something that is effectively a different discipline?”

This discussion around this question also revolves around the nature of the environment itself. What do we mean when we talk about the environment? There is a tendency to see it as something ‘out there’ but it is arguably a social construct (Belshaw, 2001, Hinchliffe, 2007) and different people see it in different ways. There are religious, philosophical and natural science views which will all influence the way we construct and understand the environment (Pepper, 1996). Then there are the moral issues; can we just use the natural environment and its inhabitants (remembering that we too are inhabitants) for our own ends, or does nature have some intrinsic value that we must consider when impacting on the environment (Desjardins, 1993, Bingham, et al., 2003)? And if it has value how do we measure it. In particular can we measure it in economic terms (Markandya and Richardson, 1992, Hodge, 1995)? Finally how do we account for it? Some suggest full cost accounting is a way forward (Antheaume, 2007), others argue for more qualitative measures (Milne, 1996, Herbohn, 2005).

Reflecting on these questions it seemed to me that there are a variety of worldviews underlying accounting on the one hand, and how we see the environment on the other. I therefore determined try to identify those spaces where the ontologies underlying environmental management accounting could recognise and interact with those underlying the environment and also those instances where there could be no interaction because the underlying ontologies

did not recognise one another. From this perspective I anticipated arguing for another form of accounting, a more open, more narrative accounting that I would call ecological accounting. This would undoubtedly share some aspects of the traditional model of accounting (which itself can be expanded to include a number of issues that might be referred to as environmental) but would exclude others.

Fundamental to my research is the very nature of accounting. What is accounting and what might it be? To whom are accountants responsible, to whom must they account and how must they account? What ontologies and epistemologies underlie the answers to these questions? These questions led me into a variety of literatures: accounting of course, particularly social and environmental accounting; philosophy to question the very nature of existence and the different beliefs people hold; and eventually to deep ecology as I came to realise this was the lens through which I viewed the world.

As I reviewed the literature I also reflected on how I might use the quadri-hermeneutic to investigate the nature of the ontologies underlying the concepts or phenomena of 'management accounting' and 'environment'. As will be detailed later I experimented with written texts and interviews, in particular I used it in combination with interpretative phenomenological analysis to give greater voice to the interviewees whilst retaining the deeper, richer insights uncovered by the quadri-hermeneutic.

Over time I concluded that the accounting profession as currently constituted has little to say on the subject of environmental accounting that benefits of the environment other than as bi-product of interventions aimed at benefiting humans. In fact many if not most environmental accounting interventions are ultimately detrimental to the environment as I perceive it. The richness of life cannot be reduced to a few economic signifiers and to try and do so is to lose much of importance (Hines, 1991). If I wanted an accounting that benefitted the environment not only would I have to look for a new type of accounting I would almost certainly need a new type or new types of accountants.

Once again fate took a hand. I regularly attended the Congress for Social and Environmental Accounting Research (CSEAR) conference annually. CSEAR is the international centre for SEA research and as a member I received regular updates informing me of related conferences worldwide and details of relevant academic, professional and policy papers as they were published. An ideal touchstone for the areas I was researching. In 2010 after presenting a paper on deep ecology (and taking him birdwatching) I was asked by Professor Mike Jones if I would write a chapter in a book he was putting together to be called *Accounting for Biodiversity* (Jones, 2014), he wanted me to express a deep ecology perspective. This proved to be more than good fortune, it was an excellent nudge in the right direction focussing my mind on the form my new accounting might take. I worked on the chapter over the next two years. Once this project had been completed I set out to talk to some potential new accountants to investigate their worldviews, ontologies even, in order to try and understand if this new type of environmental accounting was even possible.

In shaping my new accounting and identifying my new accountants I chose to follow an intuition. I drew on my knowledge of wildlife recording and experience as a voluntary wildlife recorder. Essentially knowledge of wildlife in the UK is built on the work of thousands of volunteers. These volunteers contribute thousands of records to organizations such as the BTO, Butterfly Conservation and The British Mammal Society. From this data these organisations co-ordinate formal programmes such as the Breeding Bird Survey, the UK Butterfly Monitoring Scheme and the National Small Mammal Monitoring Scheme. It is through such schemes that they and similar bodies representing virtually every form of life are able to inform national government about the variety of life, the biodiversity, within the nation.

The volunteers also send their records to a network of county recorders and committees who consolidate these records into specific geographical reports and histories. These individuals and committees are also volunteers and perhaps some of my new accountants. Others might be the people who write about nature in local papers or magazines, or local artists and photographers who work

with local landscapes or flora and fauna. I would have to find out what motivates them and why do they do it.

I focused on local recorders, writers and artists because I feel recording, and as a corollary reporting, biodiversity is only sensible across similar bioregions or habitats. I had no doubt that these habitats would cut across man-made boundaries and institutions such as local government boundaries or private property. I also think to make this work individuals (and organizations) will be asked to co-operate with the collecting and presentation of data. This will be easier, and more meaningful, in local settings. I anticipate wide use of public libraries and other public places as it is important that the reports are accessible where communities can share and discuss them.

More details of my alternative form of accounting and the research underlying it can be found in my chapter (Christian, 2014). In this thesis I focus on the next step of my project, my search for new accountants. It seemed to me that these might be found amongst local naturalists and recorders and so I chose to interview some such individuals. This give rise to the research objectives summarized in Table 1.1.

**Table 1.1 – Research objectives**

	<b>Objective</b>
1	To investigate the extent to which naturalists hold to deep ecology principles, in particular the principle of inter-connectedness
2	To investigate the extent to which naturalists would be prepared to take part in, on a voluntary basis, the production of community nature accounts?

I interpret the interviews using the quadri-hermeneutic tool in an attempt to why the interviewees are interested in recording environmental data, in particular is it due to some underlying belief in the value of the environment, and whether they see any value in presenting their data to the wider community.

## **1.4 Details of the journey ahead**

The remainder of this thesis is presented in six further chapters. In Chapter 2 I first review the literature that has shaped my understanding of the world, that is the way I give meaning to it. I then offer a view of the history of environmental accounting leading to where my work and this thesis fit into the academic study of environmental accounting. As I explain in Sections 2.2 and 2.3 my understanding of the world and epistemology in particular is derived from the ideas of various existentialist philosophers, primarily Martin Heidegger; the methodologies of Michel Foucault; and the Deep Ecology intuition of Arne Naess. In Sections 2.4 I outline the history of environmental accounting by reviewing five books published over the last 30 years and several reflective papers written by leading academics in the field between 2012 and 2014. In Section 2.5 I review work on some important topics in environmental accounting, most notably environmental reporting. I also introduce a relatively new area of interest and essentially the topic of interest in this thesis – accounting for biodiversity.

In Section 2.6 I describe the work of the Congress for Social and Environmental Accounting Research (CSEAR) as this body has arguably been responsible for the international co-ordination of research into environmental (and social) accounting over the last 25 years. It has proved a source of inspiration for my work in this field and I see the work of CSEAR, for all its diversity, as the paradigm or body of knowledge within which I work. In Section 2.7 I create a space for my work in accounting for biodiversity by first critiquing accounting as perhaps understood in the world at large and calling for a new approach. I then refer to the concept of a post-secular critical accounting proposed by Ken McPhail to justify my Deep Ecology approach to accounting for biodiversity. The final Section of Chapter 2 brings together the previous sections to frame my research objectives, that is the questions this thesis looks to answer, ie to what extent do naturalists hold to deep ecology principles, in particular the principle of inter-connectedness, and would they be prepared to take part in, on a voluntary basis, the production of community biodiversity accounts?

In Chapter 3 I discuss my methodological approach. In Section 3.2 I start, perhaps somewhat controversially, by reviewing two books, one a piece of literature and the other an exploration of existentialism. I do this because these books were fundamental in shaping my ontology and epistemology. Between them they freed me from the bounds of the Modern episteme (Foucault, 2002), allowed me to follow up my scepticism of science and, in conjunction with the literature reviewed in Chapter 2, develop my own view of the world. I include them in this chapter because one of the books, the novel, is a direct critique of scientific, quantitative methods whilst the other lead to me to a new understanding of knowledge and what we can know.

In Section 3.3 I describe Alvesson and Skoldberg's Reflexive Methodology and quadri-hermeneutical method. This methodology built on my new understanding of knowledge as a partial, subjective understanding of a socially constructed world which by its very nature can be interpreted in many ways. The methodology calls for any piece of empirical evidence, which can include texts or interviews, to be interpreted in four different ways. It suggests (an attempt at) an objective, an alethic, a critical and a postmodern interpretation though there is some freedom in how these might be presented. It acknowledges the subjectivity of these interpretations - which I see as inevitable in a socially constructed world – and hence the lack of reliability and validity sought by more objective researchers (Perakyla, 1997), calling instead for a validity of argumentation.

Alvesson and Skoldberg do emphasise the danger of the researcher's own worldview overshadowing the meaning in the text and I reflected on this at some length. It seemed to me if I was to avoid this I had to be clear what was in my own mind at the time of making the interpretations. Ultimately I decided that it would be easier for me (and any readers) to see what was in my mind if I could make it explicit in some way and hence I came up with the idea of a dialogue. This dialogue is presented in Chapter 4 but I explain the reason for it and what I believe to be the salient points in Section 3.4 thus ending that chapter as I began it, ie on a controversial but novel approach.

In Chapter 5 I explain my method, that is, why I chose interviews and how I carried them out. In particular I describe the Interpretative Phenomenological Analysis upon which I based my method. I also describe a modification to the method I developed in the light of some earlier failed attempts at (gaining insight by means of) interviewing, that is by asking the interviewees to carry out some pre-interview reading. This together with less structured and more indirect questioning lead to richer insights into the interviewees reasons for their connection with nature.

In Chapter 6 I describe the interviews, including the choice of interviewees and the pre-reading and the questions, and present my four interpretations. The first is a quasi-objective interpretation which is effectively my summary of the interviews presented question by question. The second, alethic interpretation is presented as three metaphors – one representing each interviewee and an interpretation of their view of nature. The third is a critical interpretation using the voices I uncovered in the dialogue to identify ideologies and lines of power running through the interviews. Finally I offer a postmodern deconstruction of the alethic interpretation to problematize the whole process of interpretation and the potential for understanding.

Ultimately I conclude that the naturalists I interviewed as potential future accountants for biodiversity do indeed have some sort of connection with nature though it is not possible to say anything more than that on the basis of one interview. I do however caveat that finding with the acknowledgement that someone less empathetic may interpret the interviews differently. I also found the interviewees sympathetic with the idea of presenting community biodiversity accounts.

These findings and ideas for future research are explored a little further in the final chapter of the thesis as part of a summary of the thesis and the nature of its contribution to the project of accounting for biodiversity.

## 2. A REVIEW OF THE LITERATURE

### 2.1 Introduction

As explained in the previous chapter this thesis germinates from a love of (and fear for) nature, a professional interest in accounting an antipathy to capitalism and a distrust of science and its oft-times arrogant voice. In this chapter I review relevant literatures which go some way to explaining my attitudes and interests. I make a conscious effort to analyse, critique and evaluate these literatures as a prelude to synthesising them in order to portray my view of the world in which we live. In this way I attempt to show the reader why I have written this thesis. In other words I come to a question – a research question – which I think is worth pursuing and in the subsequent chapters to this thesis I pursue an answer to that question.

I begin with a review of philosophies and belief systems that have shaped my worldview. In particular I have been influenced by existentialism and by eastern religions such as Taoism and Buddhism. It is in existentialism, particularly the work of Heidegger, that I found my distrust in science with its claims to absolute knowledge and as the only route to Truth. As I explain in Section 2.2 I believe both are beyond our understanding. In making this claim I also draw on postmodern arguments and in particular the work of Foucault. Throughout this thesis I use Foucault's discourse analysis as a (part of a) model to explain the nature of being. That said I should not finish this introduction to Section 2.2 without mentioning Nietzsche whose influence is present in the work of both Heidegger and Foucault and in postmodernism in general.

I then move onto describe Deep Ecology; a philosophy, or as he put it an ecosophy, founded by Naess. This philosophy both captures my feelings (love) for nature and proposes what might be described as a theory although Naess prefers the word intuition. This intuition suggests that all things in the universe are interconnected. I develop this theory a little whilst remaining aware that it precisely that. As a metaphysical theory it cannot, by definition, be proved and will always remain a base for argument and interpretation. However as I see all

knowledge as ultimately bounded by discourse and based on partial understanding I do not see this as an impediment.

In sections 2.4 I introduce environmental accounting initially by way of a historical review and then by way of reflections by leading writers in the field. In Section 2.5 I review research activity in some key areas of environmental accounting. In this way I highlight the diverse activity in the field of SEA and the equally diverse worldviews that underwrite this activity. I draw particular attention to accounting for biodiversity and the, what I see as perverse, attempts to reduce the wonderful reality that we can experience reduced to financial symbols. This latter project is seen as an attempt by the voices of capitalism to acquire that is gain control of nature for their own ends and goes some way to explaining my antipathy towards capitalism.

In a search to turn the tide against the forces of capitalism I seek allies and in Section 2.6 I look to the work of CSEAR. Despite a wide diversity of views, or perhaps because of given my views on what we can know, I see in CSEAR a source of strength, a source of friends and allies and from this I draw strength and motivation. Similarly in section 2.7 I draw strength from critiques of accounting, it is not perfect there is room for other accountings. I note in particular the work of Molissa (2011), dubbed post-secular critical accounting by McPhail et al (2004) and McPhail (2011), and see room for a new ecological accounting.

In the final section 2.8 I point to my own work (Christian, 2014) on how this accounting might appear. I also note this work was theoretical and amongst other things it called for naturalists to become involved in the production of the new accounting. The question I asked was would they? Further as a corollary I wondered do they – the naturalists – feel the same way as me about nature? These questions then became the focus of this thesis.

## 2.2 Philosophy

The world I know is inside my head. Outside my head I believe there are Others all of whom possess their own world (Goodman, 1978) and each and every day I interact with these Others and each of these interactions changes the world in my head. I do not know who these Others are, or their exact nature, but I will make an early claim that the set of Others reaches far beyond those that might be described as human beings. In order to exist alongside Others I must somehow make sense of my interactions and to this end I make assumptions, shape theories and build models that help me in my sense-making quest. However on a daily basis I receive new ideas and new stimuli, arising from my interaction with Others, that have to be tested against my assumptions, theories and models and perhaps these then have to be reshaped. It is an ongoing but finite process, one day the self I know as me will cease to exist, it will be dead. That said the ideas in my head will live on, helping shape the worlds of Others with whom I have interacted and then the worlds of Others with whom they interact, over time becoming increasingly diffuse but never disappearing. On this basis although my self will be dead I suspect that my Self will not be.

The foregoing view of existence is how I make sense of the world. It is ontological in that it calls on a metaphysic to describe the nature of existence, it also separates the world into my Self and Others though it does not claim to know the nature of either my Self or the Others. In disclaiming knowledge of Others it denies any strong version of realism which requires “tokens of most current common-sense and scientific physical types objectively exist independently of the mental” (Devitt, 1991, p23). However in acknowledging the existence of unknown Others, ie something outside myself, it acknowledges a weaker, transcendental realism wherein things can exist independent of the mental (Goodman, 1978, Devitt, 1991). It also hints at the nature and limits of knowledge. What I know is transient and constructed through my interaction with Others. What I don't know is the exact make-up of my Self or Others, I am only afforded glimpses in specific contexts and can only surmise as to their true nature. Notably my view assumes some agency, I exist and I shape and interpret the knowledge I have.

This view of the world has its roots in various cultures and ideas. Important amongst these are existentialism and its focus on the individual; Taoism and Zen Buddhism and the nature of the world; post-structuralism and postmodernism and the limitations of knowledge; and finally the work of Foucault on how we might model knowledge. The remainder of this section on Philosophy will discuss each of these influences in turn.

### ***Existentialism and the nature of self***

Though this term is generally credited to Gabriel Marcel (Reynolds, 2006) the originator of this line of thought is usually considered to be SorenAabye Kierkegaard (Macquarrie, 1973, Reynolds, 2006). Kierkegaard was concerned with the personal and subjective nature of life and rejected the idea that there was any all-encompassing understanding of the universe which might one day reconcile the different views, interests and concerns of all people (Hannay, 1991, Westphal, 1998, Blattner, 2006). His concern was therefore about the individual's existence, the way in which the individual organises their life and in particular the shaping of their ethics.

He argued that as individuals we need to engage with our will. We have to make choices and commit to life with passion. We will only make sense of life by personal conduct and through relationships with others and the reason why we might do this, he suggested, is the experience of Angst or anxiety. This experience reveals to us the unsatisfactory and transient nature of life, which in turn encourages us to embrace a life with meaning. To Kierkegaard, a pastor, this meant embracing a relationship with God although this is not necessarily taken up by later existentialists.

Martin Heidegger looked at the nature of existence from the question of 'being', ie what it is to 'be'? His major work *Being and Time* is devoted to investigating this question (Blattner, 2006). He uses the word Dasein to describe a type of temporal entity for which the need to understand the nature of being is essential to its own being, and he includes human beings in such entities. He also states that Dasein's being is Existence. It has no fixed nature but its essence "lies in its

to be” (Blattner, 2006, p35). Dasein is about action before ideas. Dasein is always about to take action, to do something. This is the nature of the human, who is thrown into the world and must somehow make sense of it as he or she moves through time.

Dasein is inseparable from the world, essentially it is a coming together of experiences. In the same way as Husserl, drawing on phenomenology Heidegger also acknowledges that how things are depend on our experience of them and what we bring to them (Polt, 1999, Blattner, 2006). He also acknowledges that Dasein lives in a world with Others and draws knowledge from them from its very beginning. Consequently the way we see the world is shaped by Others and as such is ‘inauthentic’; it is not how Dasein would see it, it is how ‘they’ see it. This is not seen as absolutely wrong however, in many ways it is useful as it allows the individual to take trivial things for granted and concentrate on more important issues. What is important is that Dasein recognises the inauthentic and seeks after the ‘Truth’, ie the authentic, in so far as this is possible.

Heidegger returned to how it might be possible to differentiate between the authentic and the inauthentic in a lecture at Freiburg in 1929. He draws heavily on Kierkegaard’s concept of Angst whereby the futility of everyday life is revealed and Dasein is left to find its own reason for life (Polt, 1999). Later still Heidegger seemed to find his own answer in thinking and in language. Art, particularly poetry, becomes important in opening up new, more worthwhile worlds (Blattner, 2006).

In *Being and Nothingness* Jean-Paul Sartre conjoins the idea of consciousness with the idea of ‘being’ (Barnes, 1992). He claims that this union merges commitments and aspirations into a single unity and in doing so brings them together as the act of a single person or self. He also suggests that this ‘bringing together’ takes place in early childhood forming a fundamental project which gives unity to later life. I concur with the concept of self though unlike Sartre I see self as being brought together and made conscious in the nothingness or

space between Others rather than being brought together as consciousness somehow arises out of nothingness.

In investigating our relationship with Others Sartre argued that there is an aspect of us that depends on our recognition by Others (being-for-others). Again I concur with this concept, we exist because we are recognised by Others as occupying the space between them. Essentially our existence depends on the existence of others. In *Existentialism and Humanism*(Satre, 1973) Sartre's discussion of existentialism moved beyond the individual to the community. Kierkegaard and Heidegger were primarily concerned with how the individual might find a reason to live. Sartre also explored that question but he more than they considered the relationship between individuals and how they might get along. Many of his views are now seen as flawed or utopian but for my part Sartre's exploration of the individual self and the nature of our relationship with Others opens a way to understanding the world.

### ***Taoism and Zen Buddhism and the nature of the universe***

Existentialism focuses on the individual but since ancient times humans have wondered about the nature of the universe and our world in particular. Judaism, Taoism, Confucianism and Buddhism all have their roots in writings more than 2,500 years old and these religions have, to various degrees, sought to describe the universe and ascribe meaning to it.

Judaism (and Christianity and Islam) finds meaning in God. The universe is explained in terms of God the creator who is an omnipresent and omniscient being. In such a universe all life is surely pre-determined and the nature of agency severely limited if not non-existent. Some Christian creeds talk of God giving mankind free will but it is hard to reconcile this with the omniscient nature of God. I am not going to say that this is impossible; in *Soil and Soul* Alistair McIntosh (2004) unwraps a version of Christianity wherein God is much more allegorical, yet still personal to those who choose to communicate with him or her, but I doubt that this is the God most Christians (or Jews or Moslems) believe in.

I certainly find the idea of an all powerful, omnipresent God unnecessary and perhaps a little self-serving. Mankind can't understand the universe so he invents a figure who can. He then gives this figure human and super-human attributes; the former allowing him to associate with said figure, the latter allowing the figure to know what mankind can't know. (Ironically this same model that created God at the same time points the way to his demise via the enlightenment project, which is to reduce that which we can't know thereby ultimately removing the need for God). I do not see the need for such a figure at all. For me the beginning of the universe (if there was such a thing) and its workings will always remain a mystery to humankind. We are not equipped to know these things, we weren't there and cannot go there, all we can do is model them in our heads. As to why we might do this, I can only suggest that we do it to a greater or lesser extent according to how much it might help us through our own particular existence.

In coming to these views I draw on Taoism, a "school of thought supposed to have been founded by Lao Tzu" in which "it can be seen that the tao was considered the central concept" (Tzu, 1963, pxiv) The tao is indescribable and unknowable, it represents the way (existence) and is responsible for creation:

"The way is forever nameless" (ibid, p37)

"The way begets one; one begets two; two begets three; three begets the myriad creatures" (ibid, p49)

For the Taoist "there is no reason for us to assume that the totally real is totally knowable" (ibid, pxix).

The Taoist book *Tao Te Ching* is very short and though purportedly written by Lao Tzu is often considered to be an anthology bringing together the ideas of a number of Chinese authors. As well as considering the nature of the world it offers advice on how to live and how to govern, for example:

"There is no crime greater than having too many desires;

There is no disaster greater than not being content;  
There is no misfortune greater than being covetous.”  
(ibid, p53)

and

“Not to honour men of worth will keep the people from contention; not to value goods which are hard to come by will keep them from theft; not to display what is desirable will keep them from being unsettled of mind.” (ibid, p7)

In this sense it is a book about how people live and survive and has much in common with Existentialist thought.

Buddhism originated in India and spread across Asia through China and into Japan. On route it developed in many different ways as it met local cultures. In China there was a confluence with Taoism and the school of Ch’an (Zen in Japanese) was founded. Zen Buddhism, as it has become more commonly known, has been further developed in Japan and is “a unique order claiming to transmit the essence and spirit of Buddhism directly from its author, and this is not through any secret document or by means of any mysterious rite” (Suzuki, 1991, p32).

Suzuki describes Zen as a systematic training of the mind whereby the mystery of existence is revealed in the “most uninteresting and uneventful life of the plain man in the street” (ibid, p45). Zen believes that the answer to this mystery lies within us and to find it we need to acquire a new viewpoint or satori. This will require a systematic stripping away of pre-conceived notions, of logic and analysis, and the opening up of an inner consciousness. This inner consciousness is beyond any logical statement we can make but through it we will experience Nirvana - which I suspect could be interpreted as a revelation of our true Self or Dasein and hence our place in the universe.

In the Foreword to *An Introduction to Zen Buddhism*(Suzuki, 1991) the eminent psychologist Carl Gustav Jung writes about the difficulty westerners might have

with satori because it goes beyond rationality and in many ways can only be experienced. It defies logic and consciousness; Jung suggests satori is an experience drawn directly from the unconscious and “it is an answer of Nature” (ibid, p20).

Jung later describes the unconscious as “the matrix of all metaphysical assertions, of all mythology, all philosophy (in so far as it is not merely critical) and all forms of life which are based upon psychological suppositions” (ibid, p23). For Jung Zen is striving for a spiritual healing that western psychotherapists can only dream of (forgive the choice of words), it is essentially the product of some of the most venturesome minds of the East over the last two thousand years. He suggests only Goethe or Nietzsche have come close to touching the sort of experience that is satori. I am reminded that Heidegger turned to poetry, and Goethe in particular, to find meaning in life and I shall return to Nietzsche shortly.

However first I draw one final thought from eastern religion. Earlier I made a claim that the set of Others reaches far beyond those that might be described as human beings. In *Confucianism and Ecology: The Interrelation of Heaven, Earth and Humans* Weiming (1998, p108) writes “All modalities of being, from a rock to Heaven, are integral parts of a continuum which is often referred to as the “great transformation” (ta-hua). Since nothing is outside of this continuum, the chain is never broken. A linkage will always be found between any given pair of things in the universe.” Hence when I talk of Others - beginning with a capital letter - I include all modalities of being, I can and do interact with rocks, mountains, flowers, insects and birds, and each interaction changes all parties to the interaction.

Once again this may seem strange to westerners, and it certainly sets my world outside that envisaged by the existentialists discussed earlier. However it is only because we (and Kierkegaard, Heidegger and Sartre) have become used to thinking in terms of the Cartesian dichotomy between mind and matter. This split is purely an analytical convenience, a model. Alternative models exist, for example Weiming(1998) talks of Ch'i, a sort of life-energy force used in Chinese culture to describe the way the world works. By bypassing the Cartesian

dichotomy it becomes easier to see that humans, other living creatures and even material objects interact and affect one another. Plainly one of the key components of human interaction is missing, language, but arguably language is as much a constraint to as a tool for understanding. “Zen thinks we are too much slaves to words and logic” (Suzuki, 1991, p61) and so too do some post modern thinkers.

### ***Postmodernism and post-structuralism***

This section starts and ends with the work of Friedrich Nietzsche. Nietzsche is seen as a forerunner and great inspirer of post-modern thought (Alvesson and Skoldberg, 2000), foreseeing the need for a new philosophy (Nietzsche, 1997). Nietzsche critiqued traditional forms of religion and philosophy as too abstruse and recondite. For Nietzsche they claimed to know Truth but their Truth was built of metaphysical worlds of their own making and, as such, no more than their own subjective beliefs and prejudices. In *Beyond Good and Evil Prelude to a Philosophy of the Future* Nietzsche (ibid, p4) talks of the Tartuffery of Kant and the mathematical hocus-pocus of Spinoza.

This is not to say that Nietzsche denied the need for an ontological world, his own was the Will to Power (Schacht, 1983) of which he said “Granted that this is only an interpretation – and you will be eager enough to make this objection? – well, so much the better” (Nietzsche, 1997, p16). The important point here is that we must accept the subjective nature of our knowledge of the world and realise the futility of searching for absolute Truths. This will then leave us free to investigate the world we inhabit and seek out how to make the best of our existence in that world. At this point Nietzsche refers to ‘truth’ and ‘knowledge’ in a different sense, he refers to them in the way they are understood by non-philosophers and people generally, to the way they are used in everyday speech. However even these truths are “bound up with the domain of discourse (and associated forms of life) in which they occur” and “within the context of some particular language-game” (Schacht, 1983, p61). Inevitably truth and knowledge in this sense are relative and subject to interpretation.

Some modern philosophers, primarily of what has become known as the continental tradition but including outlying pragmatist Richard Rorty, pick up on Nietzsche's rejection of over-analysis and theory in favour of exegesis and interpretation. For them there are no absolute Truths or, if there are, they are unknowable to us. In *Objectivity, relativism, and truth: Philosophical papers* Richard Rorty(1991) refutes the possibility of a "God's-eye point of view" or a "sky-hook" that will lift us above the world to see the Truth.

The existentialists in their turn take up from Nietzsche his focus on the nature of the individual's existence. Other post-modernist philosophers follow up Nietzsche's critique of absolute knowledge and the correspondence theory of truth by attacking the over-rational nature of the Modern era; in particular, according to Lyotard(1984, pxxiv),they "express incredulity toward metanarratives". Lyotard attacks scientific knowledge because it "cannot know and make known that it is the true knowledge without resorting to the other, narrative, kind of knowledge, which from its point of view is no knowledge at all" (ibid, p29). Later in his book he congratulates Ludwig Wittgenstein for his investigation into language games and the consequential delegitimisation of knowledge. In fact Wittgenstein himself was not in favour of metanarratives, suggesting "we may not advance any kind of theory" (Pleasants, 1999, p2).

Post-structuralist Jacques Derrida also revealed the limitation of language and with it the limits to our knowledge. Through a process of deconstruction Derrida (1976, 1982) disturbs the text or other data under study and identifies what it reinforces and what it suppresses. For Derrida what is absent from a text is as important as what is present. Nothing can be taken at face value, we must inevitably interpret our experiences.

With their critique of rationality and language postmodernists and post-structuralists warn us that what we can know is partial and contextual. What we understand as knowledge is relative to our experience of life. Michel Foucault, generally considered another post-structuralist although he disliked the label, studied the way in which the western world has organised and structured knowledge.

## ***Foucault and the structure of knowledge, power and the subject***

I make special reference to Foucault for three reasons. Firstly I found his archaeological method extremely useful in understanding the history of science (Foucault, 2002). Further I found his conception of discursive practices as very useful in understanding human behaviour (Foucault, 1972). I agree with Heidegger when he tells us we cannot know Truth with any certainty but I find Foucault's discourses an excellent, though in my view partial, model of the human Being. To Foucault's discourses I would add Self as a subject, something which he avoided or rejected for a considerable period (May, 2003) though he did eventually return to a study of the subject (Deleuze, 1988; Sluga, 2003). Despite his early denial of the subject May suggests "Foucault is driven, throughout the course of his career, by two questions that are, to his mind, related: Who are we? What might we be?" (May, 2003, p306)

Foucault himself claimed to be influenced by Heidegger though Sluga (2003) is not convinced finding a much greater influence originating in Nietzsche. It is certainly true that Foucault found his second major methodology and the genealogical method in the work of Nietzsche. Like Nietzsche he was concerned with "the determination of "what origin our terms good and evil actually have"" (ibid, p227). Later however he was to move from the question of morals to the question of power and thence to the "problems about techniques of the self" (in Dreyfus and Rabinow 1982, cited by Sluga, 2003, p225).

It is Foucault's conception of power that is my second reason for giving him special reference. He first critiqued power as situated in a given individual, institution or other political location. He then located it in a multitude of relationships, "Relations of power are not in a position of exteriority with respect to other types of relationships (economic processes, knowledge relationships, sexual relations) but are immanent in the latter; they are the immediate effects of the divisions, inequalities and disequilibriums which occur in the latter, and conversely, they are the internal conditions of these differentiations" (Foucault, 1978 cited in Rouse, 2003,p114).

Foucault links power and knowledge by reference to the claims of science to epistemological sovereignty and is quoted by Gordon (1980) (cited in Rouse, 2003, p107) as describing his conception of a genealogical investigation thus “...should be seen as a kind of attempt to emancipate historical knowledges from subjection (to the hierarchical order of power associated with science), to render them, that is, capable of opposition and of struggle against the coercion of a theoretical, unitary, formal and scientific discourse.”

Thus he argues for a dynamic conception of both knowledge and power both of which can change over time and space. For Foucault, and me, conflict and struggle are omnipresent. “To make truth-claims is to try and strengthen some epistemic alignments and to challenge, undermine or evade others” (Rouse, 2003, p115).

My final reason for highlighting Foucault is his development of a third methodology which he characterized as “problematization” (Flynn, 2003, p38). Returning to the subject, that is to the nature of Self, he sought to problematize sexual activity and pleasure in order “to look for the forms and modalities of the relation to self by which the individual constitutes and recognizes himself qua subject” (Foucault, 1985 quoted by Flynn, 2003, p38). It is not however the methodology itself I found particularly interesting, it is Foucault’s insistence that none of his methodologies give a complete story. For him there is no such thing as the whole story. He refers to a “polyhedron of intelligibility” (Flynn, 2003, p39). Thus he strikes another chord in harmony with Heidegger and the existentialists in general. No wonder then that he sees formalization and hermeneutical interpretation not as opposite instruments in modern philosophical analysis but rather as “complementary efforts to overcome the obstacles that language poses to knowledge” (Gutting, 2003,p17).

### **Summary**

I choose to believe I exist. Whether this is a Heideggerian inauthentic truth or the result of a Foucauldian discourse is arguable but I will take it as a (possible element of) Truth. Likewise I choose to believe Others exist. I further believe I

have been given agency; in particular the ability to choose, although my choices will be constrained by my life experience and the prevalent discourses around me. I do this because it gives meaning to my existence, I can offer no evidence. From this basic ontology I have developed a project, a reason to exist. The germ of this project lies in the concept of ‘the interconnectedness of all things’ an idea developed by Arne Naess and the deep ecology movement. In the next section I expand on this concept.

### **2.3 Deep ecology**

Numerous writers on business ethics and environmental accounting in particular have referred to the influence of the deep ecology movement. These include Pepper (1996), Belshaw (2001), Gray et al (1993), Grey and Bebbington(2001), Bebbington et al (2001) and Milne (1991). In this section I offer my interpretation of the deep ecology movement based on my ecosophy or personal ecocentric philosophy (Drengson and Devall, 2010), drawing specifically on the work of Arne Naess, founder of the deep ecology movement (Pepper, 1996, Belshaw, 2001). I work from seven key points outlined by Naess in a lecture in Bucharest in 1972 and subsequently published in *Inquiry* the following year. The text of Naess’s paper is included in a book by Witoszek and Brennan (1999) exploring his work; this book is the source of a number of articles cited below, these articles are suffixed (WB). My interpretation focuses ontology, in particular the relationship between forms of being, and on biospherical egalitarianism.

Deep ecology is built on a platform underpinned by a variety of religious and philosophical views (Naess, 1984)(WB). To exemplify this eclectic movement I draw on eastern religious thought as described by Sivaraksa (2005), Weiming (1998), Suzuki (1991) and Jung (1991); and on McIntosh (2004) for a western perspective. I also find arguments supporting aspects of the deep ecology movement in the work of postmodern writers such as Lyotard (1984), Nietzsche (1997) and Foucault (2002). I do not intend to suggest that these examples are the only way or even the best way to underpin deep ecology which is very much a pluralist movement. Naess (1980, 1984) (WB) himself draws on the work of

philosophers such as Spinoza, Whitehead and Heidegger in creating his ecosophy.

The rest of this section is divided into four parts. The first part outlines my interpretation of Naess's (1973)(WB) original characterization of the deep ecology movement whilst the second part critiques the change in emphasis mooted in 1984. The penultimate part adds further insights from philosophy, religion and psychology and the short, final part summarises how deep ecology has influenced my way of seeing the world.

### ***An outline sketch***

Arne Naess is generally considered the father of deep ecology (Pepper, 1996, Belshaw, 2001). Naess (1973)(WB) first introduced the concept in a lecture to the World Future Research Conference in Bucharest in 1972, and published a summary the following year. In April 1984 Naess camped with George Sessions in Death Valley, California and together they "summarized fifteen years of thinking on the principles of deep ecology" (Devall and Sessions, 2007, p69). That same year Naess (1984)(WB) published a paper entitled "Intuition, Intrinsic Value and Deep Ecology". It is my intention to reflect on these three events, which I believe to be significant points in the history of deep ecology, to sketch my own picture of 'Deep Ecology'. This, I will argue, is an intuitive and diverse philosophy built, in Naess's words, on "a rich manifold of fundamental views" (Witoszek and Brennan, 1999, p167).

Naess (1973)WB characterized deep ecology by identifying 7 key points:

1. Rejection of the man-in-environment image in favour of the relational total-field image.
2. Biospherical egalitarianism in principle.
3. Principles of diversity and of symbiosis.
4. Anti-class posture.
5. Fight against pollution and resource depletion.
6. Complexity not complication.

## 7. Local autonomy and decentralization.

He then noted that “the norms and tendencies of the deep ecology movement are not derived from ecology by logic or induction” (Witoszek and Brennan, 1999, p6). Rather ecological knowledge and experience “have *suggested, inspired and fortified* the perspective of the deep ecology movement” (ibid, p6). He also noted that the “significant tenets of the deep ecology movement are clearly and forcefully *normative*. They express a value priority system only based in part on results (or lack of results, see point 6) of scientific research” (ibid, p6). Further he said that the movement is ecophilosophical rather than ecological. The latter is described as a limited science whereas philosophy is seen as a more general forum of debate. He introduces ecosophy as a philosophy of ecological harmony. A philosophy he claims “is a kind of *sophia* wisdom, it contains both norms, rules, postulates, value priority announcements and hypotheses concerning the state of affairs of our universe” (ibid, p6).

The first of Naess’s key points rejects anthropocentrism. Naess describes “organisms as knots in a biospherical net or field of intrinsic relations” (ibid, p3) and places humankind in this field alongside all other organisms. He also notes that it is the intrinsic relation between two things that define them and that without the relation the two things would be different. At first sight these ideas may seem strange, but only to minds educated in the modern, western tradition.

As noted earlier the idea of a field of intrinsic relations is fundamental to the Chinese view of reality, “All modalities of being, from a rock to Heaven, are integral parts of a continuum...” (Weiming, 1998, p108). But this is just part of a more widespread belief, according to Sivaraksa (2005, p71) “The concept of interdependent co-arising is the crux of Buddhist understanding. Nothing is formed in isolation and, like the jewelled net of Indra, each individual reflects every other infinitely”. As Zimmerman (2006, p306) explains “Mahayana Buddhism holds that the phenomenal world is akin to such an interplay of reflected appearances, in which each thing is aware of its relation to all other things.”

Zimmerman links Heidegger and Buddhist ideas and claims these are congruent with deep ecology. In particular he suggests that seeing humans not as entities but clearings “in which entities (including thoughts, feelings, perceptions, objects, others) appear eventually helped Heidegger overcome not only dualism but also anthropocentrism...” (ibid, p295). In claiming that human beings only exist in so far as they allow others to appear or manifest themselves as themselves Heidegger showed that we are nothing without others. The connection with deep ecology is further underlined by Sivaraksa (2005, p71) “Attachment to an atomised sense of self and a self/other dualism are the antithesis of interdependence and is an obstacle to achieving the peace of enlightenment. A commitment to nature and a deep respect for all life can help foster a change from an individualised self to a self as interbeing”.

Many post-modernist thinkers are also comfortable with the idea that we are defined by relationships albeit, perhaps, at a less metaphysical level. Brown (1990, p189) cited in Alvesson and Skoldberg (2000, p152) notes that “postmodernism shifts the agenda of social theory and research from explanation and verification to a conversation of scholars/rhetors who seek to guide and persuade themselves and each other. Theoretical truth is not a fixed entity discovered according to a metatheoretical blueprint of linearity or hierarchy, but is invented within an on-going self-reflective community in which the ‘theorist’, ‘social scientist’, ‘target’ and ‘critic’ become relatively interchangeable.....” For post-modernists language is too imprecise and can never really tell us what is. We can only begin to know something by way of its relationships in a given context.

Biospheric egalitarianism exists ‘in principle’ because, as Naess explains, realistic praxis necessitates some killing or exploitation. What Naess is trying to capture is an intuition that everything has “an equal right to live and blossom” and that we must recognise that our quality of life depends on “the deep pleasure and satisfaction we receive from close partnership with other forms of life” (Witoszek and Brennan, 1999, p4).

This point has been the subject of much debate; see papers by Watson (1983)(WB), Fox (1984a, 1984b)(WB) and French (1995)(WB), all of which are reproduced with minor revisions by Wilcoszek and Brennan (1999) together with replies from Naess. Each of these writers finds biospheric egalitarianism ambiguous and looks for clarification, perhaps by means of some sort of ethical system such as those produced by DesJardin (1993, 2007) or Newton (2003), or by way of allocating different levels of intrinsic value to different beings (Goodpaster, 1978, Singer, 1993). Naess rejects a single correct system because life is too complex arguing we must make judgements and decisions based on our intuition.

This is very difficult to accept. What is intuition? I would define it as a knowing derived from our sub-conscious mind without recourse to rational thought – which makes rule based systems irrelevant at the point of decision making! However our sub-conscious mind, I would suggest, may not always deliver, from a deep ecological viewpoint, the right conclusion. I believe our sub-conscious mind carries a world-view formed from discourses or life experiences that may preclude any sympathy with deep ecology and in such cases intuition may well lead elsewhere. Hence Fox's (1984b) conclusion that deep ecology should not look to construct an environmental ethic, rather it should look to cultivate a deep ecological consciousness through changing our perception of the way things are, ie our ontology. If we see the universe as made up of interconnected modalities rather than atomistic, isolated individualities then biospheric egalitarianism is more perhaps more compelling.

The principle of diversity is built around the claim that diversity enhances the chances of survival and increases the richness of experience. Symbiosis suggests mutual support between all living things and is a natural corollary to the concept of intrinsic relations. It is in direct contrast to the survival of the fittest and similar, competitive strategies constructed by Darwin and others (Hinchliffe, 2007, pp28-33). The anti-class posture follows from a combination of ecological egalitarianism and an encouragement of diversity in human ways of life. Under the banner of symbiosis it explicitly argues against the exploitation and suppression that underlie class systems.

Naess calls upon the deep ecology movement to fight against pollution and resource depletion, but proponents are warned against alliances that may address this battlefield at the expense of the other key points. Tom Crompton and Tim Kasser (2009) reflect on the problems of ill-advised alliances utilising a Circumplex Model of Values drawn up by Tim Kasser - then in press but see Kasser (2011). Circumplex models align the values and goals that people prioritise along the circumference of a circle, placing goals that are psychologically consistent near to each other and goals that are in conflict on opposite sides of the circle. Drawing on research involving 1800 students from 15 nations, Kasser places spiritual and community values opposite financial success in his model. Other research is then cited (Schwartz, 2006) which indicates that it will be psychologically difficult for individuals to pursue both goals. This causes Crompton to suggest that attempts to pursue the financial case to support the environment could ultimately do more harm than good. If people are encouraged to pursue the financial case they may well lose sight of the spiritual and community, ie deep ecology, case.

Complexity not complication reminds us that ecosystems are complex, often to an astonishingly high level, yet they are part of a unity. This compares to complication which has no unifying principles and can be described as chaotic. Disturbances to complex systems such as ecosystems can have unforeseeable effects across other parts of the system and we should be sensitive to our ignorance. Finally deep ecology calls for more local autonomy and decentralization. I see this as another argument against exploitation and suppression and for (biospherical) egalitarianism.

### ***Compromise critiqued***

In 1984 Naess and Sessions repackaged deep ecology in the form of eight basic principles (Devall and Sessions, 2007, p70). The principles are in some areas more pointed than Naess's key points, in other areas they simply affirm Naess's points; but interestingly, in one or two areas, they draw away from Naess's points, seemingly reducing their import.

They affirm the richness of diversity and echo the call to fight against pollution and resource depletion by obliging those who subscribe to the principles to try, directly or indirectly, to implement necessary changes. However there is no specific mention of the relational total-field image, there is just an acknowledgement that all life, human and non-human, has intrinsic value, ie value in itself. Also the concept of ecological egalitarianism is dropped in favour of a principle stating that humans have no right to reduce richness and diversity except to satisfy vital needs. It is perhaps not surprising to see these two key points downplayed. As explained earlier the relational total-field image may appear strange to western eyes and ecological egalitarianism is hard to explain, let alone defend, in a world underpinned by rationality and empiricism.

In their history of the deep ecology movement Drengson and Devall (2010, p59) are quite clear that biospherical egalitarianism is an unnecessary precondition of the movement, as they put it “the principle of all living beings have intrinsic worth.....does not commit one to biocentric equality or egalitarianism between species”. However it is my belief that the idea of intrinsic worth without ecological egalitarianism is meaningless. As I noted in the previous section, without such underpinning it inevitably leads to the development of shallow ethical systems and a ranking of different beings. With appropriate underpinning the arguments for equality become clearer.

Three of the four remaining principles call for a decrease in human population, state that human interference with the nonhuman world is excessive and call for (undefined) policy changes. These principles have caused controversy with a variety of writers claiming deep ecology’s primary concern is the environment, emphasising intrinsic value and the needs of nature and the environment, placing human needs very much second (Hopwood, et al., 2005) or that it is misanthropic (Bookchin, 1987)(WB) or that it is imperialist (Ghua, 1989)(WB). The fourth principle calls for an ideological change acknowledging that life quality is more important than increasingly higher standards of living.

In my view the revised principles are narrower than Naess’s original vision and at times close to being anthropocentric in that they focus more on human behaviour

than ecological systems. It may be that a western world underpinned, as suggested above, by rationality and empiricism, needed this interpretation of deep ecology. However I would argue that Naess's original key points offer a more profound, more biospherical view of deep ecology.

Naess(1984)(WB) offered another description of Deep Ecology. He suggested that Deep Ecology could be viewed as a platform of norms and hypotheses derived from the fundamental features of a variety of religions and philosophies. Taoism and Christianity and Spinoza and Heidegger are mentioned amongst others. From this platform it was possible to derive all manner of consequences including lifestyles and general policies. These in turn would lead to concrete decisions in practical situations.

Naess was at home in complexity and diversity. He did not seek to dominate but would welcome alternative views and seek to reconcile them as necessary. He did not define deep ecology preferring to describe it as an 'intuition'. As I said earlier I believe intuition is a direct communication from our worldview and I would describe deep ecology as a way of understanding the world, ie as an ontology. Fundamental to this ontology is the idea of a total-field view. From this it is possible to build the norms and values captured in the other key points elucidated in 1972 and in the deep ecology platform. In particular I refer to intrinsic value and biospheric egalitarianism, diversity and local autonomy, the recognition of complexity and sensitivity to disturbance, and the promotion of symbiosis rather than competition.

### ***Light and shade***

Having sketched an outline of deep ecology I would add some further touches. Nothing too heavy as deep ecology is more akin to a Japanese calligraphy than a Constable landscape. It is yin rather than yang, "Yin is the quiet, contemplative stillness of the sage, yang the strong, creative action of kings" (Capra, 1983, p119) cited in Hines (1992, p316), and requires space to express itself rather than detail to capture it.

Firstly I would caveat the ontological underpinnings. Naess sought a total world view and this needed a complex metaphysic. In his attempts to develop that metaphysic he often referred to the work of Baruch Spinoza. It is perhaps ironical that Spinoza was named specifically by Friedrich Nietzsche (1997) in his critique of metaphysics in *Beyond Good and Evil*. Nietzsche claimed such metaphysics simply reflected the prejudices of philosophers and of Spinoza he said, “These pariahs of society, these long-pursued, badly-persecuted ones – also the compulsory recluses, the Spinozas or Giordano Brunos - always become in the end, even under the most intellectual masquerade, and perhaps without being themselves aware of it, refined vengeance-seekers and poison-brewers (just lay bare the foundation of Spinoza’s ethics and theology!)” (ibid, p19).

We need to remain aware that ontologies are personal and subjective and based on our own interpretation of the universe, they are beliefs not Truths. In essence this is what Nietzsche was demanding of philosophers; that they acknowledge their assumptions and, as a corollary, do not cease to question them. Of his own ontology, the Will to Power, he said “Granted that this also is only an interpretation – and you will be eager enough to make this objection? – well, so much the better” (ibid, p16). In the light of this observation I am unconvinced of the need for a complex metaphysic beyond accepting inter-connectedness; as I argued above the other principles of deep ecology will follow from this.

As noted earlier in this literature review Nietzsche is seen as an early post-modernist. To some he is also seen as one of the founding fathers of existentialism (Narasimhan, et al., 2010). The links between existentialism and deep ecology are explored by Zimmermann (2006) and are exemplified by Drengson and Devall (2010, p57) when they note “ecosophies are not just theories; they are ways of life actively engaged on a daily basis”, a turn of phrase reminiscent of Heidegger’s Dasein who is thrown into the world and must somehow make sense of it.

Returning to Narasimhan et al, here is another ecosophical link to the deep ecology movement. Narasimhan et al discuss ancient Indian scriptures and the Hindu search for Self-realization. Self-realization is often linked with the deep

ecology movement (Zimmerman, 2006, Drengson and Devall, 2010), a point acknowledged implicitly by Clark (2010, p37) whilst discussing the social and deep ecology movements “I comment on my efforts: to synthesize the dialectical and teleological tradition of Western thought with an Eastern critique of the self and identity...” going on to add “Perhaps this is not possible, but I see the confrontation between these traditions as necessary and creative.”

Clark is a social ecologist but in contrast to Bookchin(1987)WB he seeks to reconcile social ecology and deep ecology. In particular he notes that both have an antipathy to domination, be it human domination over human or human domination over nature.

Deep ecology accepts a diversity of views and does not seek to dominate. It brings together people from different cultures and different backgrounds. As McIntosh (2004, p118), speaking of interconnectedness, puts it “I’m expressing these things in a Christian framework because that is what’s most relevant to where I am digging from culturally. But equally, the same thing can be said from within any faith based on love: we are also parts of the ‘Body of Islam’; expressions of the ‘Buddha nature’; children of the Goddess, or in the Sanskrit of Hinduism, Tat Tvamasi – ‘That thou art’ – meaning individual soul (Atman) is ultimately at one with universal soul (Brahma).”He goes on to add “Self-realization – the full expression of who we are – means starting to feel ourselves as part of everything”.

In my interpretation deep ecology must always return to an “all-things are interconnected” view of the universe to underwrite its other claims. I fully accept this is a subjective statement and I never cease to reflect on it, but in my view it is a fundamental to the deep ecological platform.

To what extent is Self-realization possible? I probably need to add a little shade to this question. But be aware that this is a journey into the unknown without the handrail of logic or the safety net of language; I can only draw on metaphor. First however a story from another part of the world.

*Empty handed I go, and behold the spade is in my hands;  
I walk on foot, and yet on the back on an ox I am riding;  
When I pass over the bridge,  
Lo, the water floweth not, but the bridge doth flow.*

This is the gatha of Jenye quoted by Daisetz Suzuki (1991, p58) to capture the teachings of Zen Buddhism. Suzuki goes on to say “If we really want to get to the bottom of life, we must abandon cherished syllogisms, we must acquire a new way of observation whereby we can escape the tyranny of logic and the one-sidedness of our everyday phraseology.” (ibid, p58). In one sentence Suzuki captures the anguish of philosophers from the later Wittgenstein to post-modernists such as Derrida and Lyotard all of whom recognised the limitations of both language and logic.

“Scientific knowledge cannot know and make known that it is the true knowledge without resorting to the other, narrative, kind of knowledge, which from its point of view is no knowledge at all. Without such recourse it would be in the position of presupposing its own validity and would be stooping to what it condemns: begging the question, proceeding on prejudice. But does it not fall into the same trap by using narrative as its authority?” (Lyotard, 1984, p29).

Zen Buddhists seek to find the meaning of life through an experience called satori. In writing the foreword to Suzuki’s book the eminent Swiss psychologist and psychoanalyst Carl Gustav Jung describes satori as an experience drawn directly from the unconscious and suggests “it is an answer of Nature” (Jung, 1991, p20).

Jung later describes the unconscious as “the matrix of all metaphysical assertions, of all mythology, all philosophy (in so far as it is not merely critical) and all forms of life which are based upon psychological suppositions” (ibid, p. 23). For Jung Zen is striving for a spiritual healing that western psychotherapists can only dream of, it is essentially the product of some of the most venturesome minds of the East over the last two thousand years. He suggests only Goethe or Nietzsche have come close to touching the sort of experience that is satori.

Jung “out of scientific modesty” does not presume “to make any metaphysical declaration” (ibid, p. 14) and treats satori as a psychological problem whilst ultimately acknowledging it as a spiritual reality. I am not so modest, being somewhat sceptical of the modern emphasis on science and rationality, and am happy to consider satori as a connection with the relational total-field.

### ***The story so far***

In Section 2.2 I argued Truth was unknowable and we each of us had to make sense of the world in our own way. I argued our understanding of the world, that is the sense we made of it, would arise out of a combination of our own experience and the discourses that framed those experiences. To this end I made a claim, an ontological claim that I and Others exist.

In this section I described a deep ecology builds on the idea of an interconnected world and, I now add, that because this idea accords with my experience of the world I choose to incorporate it into my belief system. Thus I now have a view of reality – an ontology - that consists of my Self and (an unknown number of) Others all of whom are interconnected.

This is important because it shapes the way I see, know and understand the world. It means for example that I do not see the Other as an external resource available for my benefit without further consideration, rather I see the Other as an extension of myself and always to be considered in any situation we share. This to my mind has implications that impact on the subject of this thesis, that is environmental accounting to which I now turn.

## **2.4 Environmental accounting**

One of the fundamental reasons for starting this research was to investigate why accountants might be interested in environmental accounting. There are concerns about the future of our planet and even its ability to sustain life (Lovelock, 2006). These concerns arise from issues such as global climate

change, water shortages, deforestation, the increasing human population and the depletion of biodiversity (Hinchliffe, et al., 2003, Brown, 2009). It seems likely that accountants might undertake environmental accounting because these issues have, to a greater or lesser extent, have entered their consciousness and they feel they need to address them in some way. It is therefore worth considering what environmental accounting actually is and to that end I devote the next three sections of this chapter. In this section I will first offer a brief history of the subject and in the next I will focus on what might be considered the more important topics. In the third section I will return to the current issues topics under discussion and I identify where this thesis sits in that discussion.

### ***A history of environmental accounting***

Environmental awareness has a long history, however it is probably fair to suggest that modern concerns began around 1962 when Carson (1962) published her book *Silent Spring*. These concerns grew to include almost all aspects of human and hence business activity, eg food production, land use, power generation and water extraction (Bingham, et al., 2003). By 1987 the concept of sustainability, which includes social and environmental concerns, became core in discussions pertaining to human activity. In 1987 the United Nations World Commission on Environment and Development issued the Brundtland Report (1987) which defined sustainability as ‘meeting the needs of the present without compromising the ability of future generations to meet their own needs’.

There is no doubt that today the concepts of sustainable development and the sustainable enterprise are high on the boardroom agenda (Templeman, 2005) and in particular environmental management is a major concern for most businesses. Van der Veen (2000) suggests that accounting first connected to environmental management in the USA in the 1980s with a view to determining the costs and benefits of pollution control. Thereafter environmental management accounting developed to include other management accounting techniques and can, per van der Veen, be defined as ‘the process of identification, measurement, accumulation, analysis, preparation, interpretation

and communication of financial and non-financial information used by management to plan, evaluate and control the environmental aspects of an organisation'(ibid, p155).

Van der Veen focuses particularly on how environmental costs, environmental investments and environmental performance evaluation are defined and calculated. Environmental costs are defined in terms of costs to the business, albeit such costs are not necessarily costs to the environment. Van der Veen presents a table prepared by the US Environmental Protection Agency classifying environmental costs (ibid, p. 159). A few of these costs reflect costs (in the sense of negative impacts) to both business and environment, eg the cost of pollution control; but others, such as habitat and wetland protection costs, reflect benefits to the environment rather than costs. Yet others such as corporate image and a whole variety of relationship costs are nothing to do with the environment at all; they are marketing and public relations costs expended with a view to increasing revenue. Environmental investments are aimed at reducing so-called environmental costs and the thrust of the discussion is to ensure that all such costs are included in standard investment appraisal techniques. Environmental performance evaluation is perhaps more meaningful in that it begins to look at non-financial indicators such as materials and energy used and wastes generated. These measures are relevant to environmental issues such as resource depletion and pollution control.

In *Accounting for the Environment* Gray et al (1993) broaden the discussion into a number of areas including policy, auditing and life cycle analysis. It seems likely though given the wide variation between different industrial and commercial sectors that these functions will fall outside the accounting function. Operational personnel, with industry specific knowledge, are more likely to be aware of the details required to meet sector relevant legislation and standards. If accountants are involved at all it will most likely be at a strategic level covering areas such as risk analysis, systems specification and compliance.

In terms of costs Gray et al focus specifically on energy costs and waste costs, and measures to reduce them, eg recycling and re-use. There is also discussion

about using unit and quantity measures. As noted above this form of accounting is more likely to be relevant to the environment, particularly issues such as resource depletion and pollution control. Investment is discussed in a much broader sense than it was by Van der Veen. It includes research and development, design and budgeting. Management accountants are asked to consider the impact of time horizons, discount rates and the cost of 'externalities'. The issues of performance appraisal and reward systems are also discussed.

A second edition published 8 years later (Gray and Bebbington, 2001) incorporated few changes from an environmental management accounting perspective. The only major developments are the discussion of the 'eco-balance' technique and the references to ecological footprint contained in the chapter on Life Cycle Analysis. It seems these tools could take environmental management accounting closer to the environment and as such be of benefit to the environment. Overall though there is little change in content between the 1<sup>st</sup> and 2<sup>nd</sup> editions of the book and it would appear that environmental management accounting had a fairly clear agenda by 2001.

However there were other developments happening in environmental accounting. Both editions of *Accounting for the Environment* divided environmental accounting into two sections; Management Information and Accounting, and External Relations with environmental management accounting forming the basis of the first section. Under External Relations Gray and Bebbington discuss accountability, ie to whom are businesses responsible with regard to the environment and what should they report? They also discuss alternative ways of reporting, specifically should the information be included within the financial statements or in a separate report or reports? It is probably true to say that external reporting had by 2001 become the major area of interest in environmental accounting.

Thomson (2007) carried out a review of the literature on sustainability accounting. He analysed around 700 articles based on studies in over 22 countries. He coded the literature into nine different themes, which he then further analysed across 197 sub-themes. He then represented each of the sub-themes in a

topographical format which highlighted the popularity of each of them. By far the most popular topic for research was environmental reporting and the most popular research methods were quantitative research analysis and document reviews. Interestingly more qualitative methods such as interviews and discourse analysis were much less in evidence.

Thomson's review was the first chapter in *Sustainability Accounting and Accountability*, a book by Unerman et al (2007). This book covered key areas related to environmental reporting including ethical (Dillard, 2007) and other motives for reporting (Deegan, 2007; Larrinaga-Gonzalez, 2007), assurance practices (Owen, 2007), stakeholder engagement (Unerman, 2007; Tilt, 2007), shadow accounts (Dey, 2007b), education (Collison et al, 2007), standardization of (Adams and Narayanan, 2007) and future prospects for reporting (Milne and Gray, 2007). Discussion continues around each of these topics and I will return to them later.

In the most recent textbook on the subject, *Accountability, Social Responsibility and Sustainability*, Gray et al(2014) offer a summary of the current issues that concern sustainability, or what they prefer to call social and environmental, accounting. They begin with a precis of the social and environmental problems the world faces today and why social accounting is important. The authors then critique the prevalent emphasis on liberal economic democracy and take a neo-pluralist view of the world before explaining their explicit focus is on the role of (primarily) business organizations in the world and their social and environmental impacts.

They then discuss the history of SEA and associated research outlining the many diverse theories that have been used to analyse the concept. Using four metaphors they note the different perspectives used by different research communities, ie biological, political/sociological, economic/rational and other. They also differentiate theory across three different levels; meta-theory, meso-theory and micro-theory. These levels are also described as system level, sub-system level and organisational/individual level. Within this matrix they identify

43 approaches to SEA; noteworthy as they are particularly relevant to this research are deep ecology, discourse and Foucault. .

The authors go on to discuss specific areas of interest; social and community issues, employees and unions, environmental issues, finance and financial issues before moving on to Triple Bottom Line or sustainability reporting. Under environmental issues they note the prime areas of organisational interest, eg the use of natural resources, the production of energy and the elimination of waste and pollution; the importance of environmental management systems; and various accounting systems such as life-cycle costing and capital investment appraisal. These have changed little since Gray and Bebbington's (2001) book. Interestingly they finish the chapter by noting the dangers financial accounting offers to society and the environment with its singular focus on profitability and, more positively, noting the advances in eco-efficiency in recent years.

In discussing the Triple Bottom Line they refer to the UN Global Compact and the Global Reporting Initiative in some detail but note the increasing prominence being given to the Integrated Reporting Initiative. Whilst they critique these efforts as selective and somewhat superficial they also note they are "the best we are likely to manage in the near future" (Gray et al, 2014, p231). To underline their critique they note the difference between 'strong' and 'weak' sustainability and how these different perspectives demand different levels of emphasis and detail in the reports. Our inability to reconcile these two contrasting views on sustainability and humankind's ability to solve (or even acknowledge) the social and environmental problems we face is seen as a major stumbling block to progress to a sustainable society.

The authors also make a call for more stakeholder engagement, some form of mandatory reporting or at the very least improved assurance (auditing) standards before moving on to look at social responsibility and accountability in various non-business organisations including the government, NGOs and the not-for-profit sector. The book finishes with some proposals that might lead to a more sustainable society. A greater emphasis on eco-control by managers, more stakeholder engagement and wider education are amongst the ideas discussed.

The authors also discuss the role of academics in preparing shadow accounts, and in engagement and activism.

### ***Reflections on the development of environmental accounting***

The foregoing subsection essentially details developments at certain points in history. To try and understand how that history unfolded I now review a number of papers. These include two papers by leading proponents in the field of SEA (Gray and Laughlin, 2012, Burritt, 2012), a special issue of the SEAJ celebrating the work of Rob Gray and a number of papers in a special issue of CPA discussing an article on (so the author claims) green accounting by Daniel B. Thornton.

The papers by Gray and Laughlin and Burritt revisit special issues of the AAAJ in 1992 and 1997 respectively. The former a response to the developing 'green accounting' agenda, the latter was part of an attempt to engage both academics and practitioners in environmental performance accountability. Gray and Laughlin looked to include "papers that looked a lot like 'accounting' (whatever that is, Hopwood, 2007); papers which explicitly explored the margins of accounting (Miller, 1998); papers which drew recognisably from social accounting; and papers which very clearly came from unexpected, novel directions and afforded unexpected insights and challenges" (Gray and Laughlin, 2012, p230). Burritt chose to include a synthesis and review of SEA research, a conceptual article on accountability, a research article on the materiality of environmental performance, a general review by an academic and a general review by a practitioner.

Both authors note that the 1990s was a time when environmental accounting had become more predominant than social accounting. Elsewhere Gray (2014b) notes his ambitions for social accounting were (a) to make it legitimate and coherent, (b) to challenge the notion that social accounting was impracticable and (c) to change company law in the UK. It seems likely these ambitions applied equally to environmental accounting. Perhaps Burritt's ambitions are implicit in

his reminder “No environment, no society, no society no economy, but the argument does not hold in reverse” (Burrill, 2012, p374).

The special issue of SEAJ contains papers by Owen, Laughlin, Parker, Broadbent and Gray. Owen effectively reports on the earlier work he, Gray and others contributed to SEA. Laughlin focuses specifically on the contribution that SEA has made in the field of organisational change, Parker reviews the literature generated by SEA and Broadbent speaks as a critical friend as she bemoans the lack of theory behind so much SEA. Gray responds to each in turn.

Needless to say there is a wealth of wisdom in the aforementioned papers which I have humbly tried to distil in order to identify the trajectory of SEA and where it might be heading. I have identified various pots of wisdom, ie the role of accounting generally and environmental accounting in particular, the link between SEA academics and practitioners, the link between SEA and change, the failures of SEA, the strengths and weaknesses of SEA, and finally the future of SEA research. Needless to say the contents of these pots are far from pure, the contents of one often overrun into another, but that is the nature of art and despite claims to the contrary, accounting is an art not a science.

“One way of seeking to understand a society is by teasing out its relationships and, particularly in our present case, the relationships between (and within) civil society the market and the state. Accountability can be thought of as one of the mechanisms by which these relationships are negotiated, articulated and developed” (Gray and Laughlin, 2012, p240). Further, paraphrasing Gray and Laughlin, it follows from this that accounting can be defined as the means by which the behaviour of (elements of) civil society, the market and the state with respect to these relationships is recorded, monitored, controlled and made known (reported). Social and environmental accounts in turn are the means by which non-financial relationships are recorded, monitored etc.

Gray and Laughlin go on to point out that despite a world of increasing separateness, ie a world lacking in intimacy with a decreasing sense of community and a seemingly widening gap between responsibility and power, and

despite the obvious in Burritt's reminder, ie no environment no society, no society no economy etc, little attention is given to social and environmental accounts - all emphasis being placed on financial accounts. As they noted earlier in their paper accounting follows the market. Further "accounts themselves determine what is accounted for and that that which deserves accountability may have no prior influence on that which is accounted for" (Gray and Laughlin, 2012, p231).

Gray wanted to change company law in the UK. Owen (2014) and Parker (2014) tell us that to that end he had a firm commitment to engage with practice. However despite some successes this commitment does not appear to have lead to any real change and there are some in the SEA community who eschew engagement entirely. Gray (2014a) himself refers to his work with Roger Adams of the ACCA who helped him set up CSEAR and the ACCA reporting awards scheme. Burritt (2012) notes that in 1997 there was little interest in SEA in the profession and that academics and practitioners did not seem to speak to each other. Whilst acknowledging the situation might have improved since then because of "concerns for a low carbon economy, water shortages and an ongoing reduction in biodiversity" (ibid, p385) he also points out that as late as 2011 Parker (2011) noted the future of practice in the field of SEA was not assured.

Overall there is an ambivalent attitude towards working with practice within the SEA community. Gray and Laughlin (2012, p241) citing Milne et al (2009) ask "To what extent can accountability and sustainability be developed within a 'business as usual' framework." Parker (2014) ponders on whether we should work with business and "risk 'going native' and being captured by the business case" or do we confine ourselves to protest and critique and "risk becoming marginalised and irrelevant" (ibid, p91). Gray himself notes that SEA has failed to change practice in depth showing itself "...largely impervious to evidence, argument and practical solutions unless, that is, the evidence, argument and solutions can either go with the grain of current orthodoxy or can be seen as a useful addendum to that orthodoxy" (Gray, 2014a, p101).

Laughlin (2014) focuses the attempts by SEA researchers to bring about change and notes they are “making notable inroads into the complexity of the issues that still need to be sorted and, interesting, often abandoning accounting processes as the starting point for achieving the changes required” (ibid, p85). He also notes that there are academic constraints on the researchers quoting Gray and Laughlin’s (2012) reference to blue meanies, ie “the baleful forces of institution and control that engender individualism over collegiality: rigour over importance; normal science over innovation; publication over scholarship; student appraisal over education; and career over the issues at stake” (ibid, p245).

Gray (2014a) also makes specific reference to another, related ‘failure’, the failure to make corporate reporting meaningful, and this in spite of an apparent obsession with corporate disclosures within the SEA research community (Parker, 2014). Gray and Laughlin (2012) corroborate this latter statement “...the disclosure of social and environmental data undoubtedly dominates research on social accounting...” (ibid, p238) and this is further evidenced by the analysis of papers presented at CSEAR conferences shown earlier in this subsection. Despite the lack of progress in obtaining meaningful corporate disclosure Gray feels there is still useful research to be carried out in this area, a point backed by Burritt (2012) who notes particularly “feedback about the materiality of environmental information to intended users of accounting and that seeking non-managerial voices remains a significant research issue” (ibid, p379).

The last of SEA’s failures as expressed by Gray (2014a), or at least an ongoing weakness, is its lack of theoretical analysis. This is emphasised by Broadbent (2014) who suggests SEA needs “to develop some conceptual and theoretical frameworks and models to move the argument away from polemic (like this presentation), from journalism, and most of all, away from quietism and description” (ibid, p95). Burritt (2012) too calls for more theorizing. He specifically refers to deep green theory and legitimacy theory and also suggests adopting a pragmatic approach to theory, ie developing theory that is useful to practice. Interestingly whilst Gray and Laughlin (2012) acknowledge the contribution of legitimacy and stakeholder theory they call for a wider more visionary approach.

Despite its failures SEA research presses on. Both Gray (2014a) and Parker (2014) refer to one of its great strengths – its diversity; “A key factor” according to Gray (ibid, p102), and “...a strength not to be hastily abandoned” according to Parker (ibid, p91). Importantly though Gray tells us this diversity only makes sense if it concerns itself the issues and values at the heart of SEA.

So what should SEA concern itself with? Corporate disclosure has already been cited; other specific subject areas include the role and activities of Governments and NGOs (Parker, 2014, Gray and Laughlin, 2012, and Burritt, 2012) and Education (Gray and Laughlin, 2012 and Burritt, 2012). Despite the lack of success researchers should also continue to work with practitioners, managers and other stakeholders to develop tools (Burritt, 2012) and to gain insight into the difficulties and possibilities of implementing SEA (Gray and Laughlin, 2012). There is also the need for theorizing as discussed earlier and Gray (2014a) reminds all researchers of the need for evidence and a grasp of the relevant literature.

Beyond this there is a call for passion and commitment (Owen, 2014) and “...angry radicality, tempered by hope...” (Broadbent, 2014, p96). This call to arms is certainly taken up by CSEAR scholars in the SEAJ Volume 3 Number 3 - a lead I shall follow up in Section 2.6 of this chapter but first I offer more reflections drawn from a special issue of CPA (Thornton, 2013, Gray, 2013, Deegan, 2013 and Spence et al, 2013).

Thornton (2013) builds on an article that he wrote in 1993 in which he used some very provocative language, ie “I am going to do something novel in a green accounting article, I am going to talk about accounting,” (ibid, p438). In the 2013 article he claims this was irony before going on to propose a way of accounting – or rather bookkeeping – for an environmental impact.

This article drew critique from a number of sources and the value I find in it comes from these critiques which by pointing out what SEA isn't, and it isn't what Thornton describes, make some statements as to what SEA is. Gray (2013) also

exemplifies the passion and anger required of an SEA researcher. He is blunt, pointing out that financial accounting as it is clear this is what Thornton is referring to, has no interest in the environment and effectively Thornton is knitting thin air. However he can be kind, he also points out that Thornton has not troubled himself to back up his arguments with references kindly describing this as puzzling whereas others might say arrogant or ignorant. However here and there the anger keeps flashing; for example Thornton "...fails to draw any distinctions between the simple elegance of bookkeeping and the hocus pocus of accounting decisions – typically mediated by accounting standards – which produces the remarkable phenomena that are accounting statements" (ibid, p461), and "...should it be the case that accountants can only listen to a language of debits and credits then the problem lies, we might suggest, with accountants and their education" (ibid, p466). The choice of language leaves the reader in no doubt of Gray's opinion of Thornton's proposal and that as far as he is concerned financial accounting has no relevance in environmental accounting.

As to what SEA is Gray tells us that it suggests "...a recognition of multiple perspectives and thus multiple accounts" (ibid, p462), that if we want to develop an environmental accounting we should start with "an attempt to understand notions of 'environmental' and how, if at all, we might construct accountings of them" (ibid, p463), and that a key component is "...the demonstration of the way in which the 'market alien values' of nature and society (Thielemann, 2000) may be (albeit tentatively) expressed in more complete and different ways..." (ibid, p465).

Gray also makes the case for SEA as a counter-narrative to the business rhetoric/ business representation. He then points out that it is a democratic principle that people receive information about that which affects them and discusses the role of accountability in holding the powerful to account

Spence et al's (2013) critique is far more disdainful. Thornton is dismissed like a deluded child. For example, referring specifically to financial accounting they cite McIntosh et al (2000) "accounting today no longer refers to any objective reality but instead circulates in a 'hyperreality' of self-referential models" (ibid, p471),

going on to describe it as too masculine and reductionist to describe “something as multifarious, feminine and voluptuous as the natural environment” (ibid, p471).

Deegan’s (2013) critique is different again, first deconstructing Thornton’s proposal by highlighting numerous technical accounting issues that would render it invalid then pointing out the conservative nature of the accounting profession that even if it were valid would make it impossible to implement. This latter argument chimes of course with Gray’s (2014a) comments on the intransigence of the profession. Deegan also professes to be pessimistic about the likelihood of the profession embracing “a more holistic form of accounting” (ibid, p449). Indeed after a brief discussion on Integrated Reporting which he sees as the most likely contender to if not replace the financial accounts at least give an airing to non-financial matters, he moves onto education and personal social responsibility which he appears to see as the best way for him to progress his interest in SEA.

The foregoing articles add a postmodern, feminist perspective to SEA not revealed in my earlier history. They also remind us of the diverse, multiple faces of SEA. In many ways they see SEA as failing - reports are not meaningful, praxis is unconvinced – but the fight must go on. Broadbent (2014) and Burritt (2012) call for theory development, and education (Deegan, 2013) and, despite numerous setbacks, corporate reporting (Burritt, 2012; Grey, 2014a) are still important research areas Above all though, through the anger of Gray and the pessimism of Deegan, they give us a hint of its personal nature. You are called to SEA, it is in your heart.

## **2.5 Important topics in environmental accounting**

### ***Environmental Reporting***

Gray and Bebbington(2001) describe environmental reporting as one of the two areas of the environmental agenda that have encouraged the greatest development in organizational practice. Thomson’s study (2007) shows reporting as the dominant sub-theme in environmental management accounting literature

and despite setbacks Burritt (2012) and Grey (2014a) still see it as an important area for research.

Buhr (2007) suggests that environmental reporting began in the late 1980s filling a gap left as social reporting, a development of the 1970s, faded away. From the mid 1990s however it began to be associated more and more with sustainability reporting which in its present form connects the environmental, social and economic aspects of business. This transitional period in the late 1980s is perhaps exemplified by the fact that one finds Gray writing about corporate social reporting in 1988 (Gray, et al., 1988). Then four years later he is writing about accounting and environmentalism (Gray, 1992).

In an early paper on environmental disclosure in the annual reports of British companies Harte and Owen (1991, p52) refer to four contemporary studies “concerned specifically with environmental reporting issues, rather than social reporting in general”, again emphasising the changing emphasis at that time. The paper itself is relatively short and simple, perhaps an indication of the thought going into environmental issues in the late 1980s. Harte and Owen conclude that even the better disclosers in their sample give little specific detail. They suggest that reporting may be improved and credibility enhanced by introducing external standards.

To this end numerous models and standards have been developed; in the ICAEW magazine *Accountancy* Dzinkowski (2007) listed 13 guidelines and tools. Of these the Global Reporting Initiative is probably still the most widely accepted. The ACCA acted as an early proponent and Jackson (2005) estimated that about 450 organizations were using the standard by 2004. According to the Global Reporting Initiative website that number had grown to over 2000 by the end of 2014. The Initiative has also received widespread support at governmental level and is used as a model for various reporting regimes. However there is a new reporting initiative underway; the International Integrated Reporting Initiative issued a set of guidelines -a framework for integrated reporting – in 2013 and a number of reports have been produced by organizations piloting the initiative. Notable perhaps is the emphasis, the importance, the final framework places on long term investors. This was not always the case as in earlier guidelines the

initiative referred to a wider group of stakeholders. However the final guidelines claim the interests of long term investors are congruent with the interests of society as a whole and hence justify the emphasis placed on them.

Although corporate interest in environmental reporting has been increasing, particularly around concerns such as global warming and biodiversity, academic critique has also been on the increase. O'Dwyer (2002, 2003) warned of managerial capture, Thomson and Bebbington (2005) spoke of 'banking education' and a one-way dialogue, and Deegan (2007) suggested reporters may be using reports to legitimise their impacts rather than lessen them.

Gray (2010) reviewed the practice of accounting for sustainability and in doing so questioned what sustainability actually is and how it relates to organizations. His conclusions can perhaps be summarized in two quotations. First "We must consider how we might speak anew of ourselves, our spirituality (Gladwin et al, 1995), our essence in nature (Hines, 1991) and something greater than ourselves and our survival (Zimmerman, 1994, p121; Eckersley, 2007) in the face of grim, vacuous, destroying, unfounded and ultimately hyper-real claims from capitalism about sustainability" (Gray, 2010, p58). Second "As humans, we embrace the hubris of our febrile and facile intelligence when we deny – or even fail to embrace – our grounding in a physicality and an inextricable entwining with what we call 'Nature'" (ibid, p59). He called for a challenge to corporate hegemony and a plurality of counter-narratives to "speak the world anew" (ibid, p59).

In a special issue of the AAAJ De Villiers et al (2014) commented on the International Integrated Reporting initiative. They first noted the history of integrated reporting leading up to the Global Reporting Initiative before reviewing how the new IIRC initiative is being received internationally. They noted that it is still under development with various innovative organizations offering their versions of an integrated report as examples of good practice.

In the same special issue Brown and Dillard (2014) see the IIRC initiative as capitalist and managerialist in that it explicitly aligns the interests of society with those of the *long term* investor and it gives scant attention to stakeholders (my italics). In many ways, they argue, it is a retrograde step from the Global

Reporting Initiative. Having critiqued the initiative they call for integrated reporting to be re-envisioned through a dia-/polylogic lens and offer the arguments for agonistic pluralism (Dillard and Brown, 2012; Brown and Dillard, 2013a, 2013b). Agonistic pluralism is a methodology I return to in section 2.6 of this chapter.

The remaining papers in the special issue suggest that integrated reporting has changed little thus far (Stubbs & Higgins, 2014; Higgins et al, 2014) and that it may be being used as a tool to legitimise an organization's activities (van Bommel, 2014). On a more positive note Haller and van Staden (2014) suggest a value added statement that might complement integrated reporting.

Joseph (2012) and Mitchell et al (2012) were also more positive. The former, referring to the Global Reporting Initiative, suggested an adjustment in line with normative stakeholder theory that would improve reporting; the latter drew on a case study in Australia to suggest how triple bottom line reporting can both be improved and lead to change. Both these studies commented on the value of working with external partners to improve reporting and ultimately performance, "Interaction between internal and external change agents can nurture increased personal learning and commitment..." (Mitchell et al, 2012, p1063), though Joseph reminds us "...the current forms of corporate behaviour lie deeply entrenched..." and "continued debate and understanding of underlying issues are necessary for creating change" (Joseph, 2012, p105).

### *Accountability*

As Mitchell et al remind us fundamental to what should be reported are the questions "What is the purpose of the report?" and "To whom is the report directed?" These are questions that have been of great interest to academics. Thomson and Bebbington(2005, p519)suggest the purpose of reporting is to "change perceptions and to, in some manner, educate 'others' about the organization, its activities and impacts". Many writers would like this to work to the benefit of the natural environment, see for example Gray (1992), but this is not always the case. For example in a study involving leading practitioners and opinion formulators in the social, ethical and environmental audit areas Owen et

al(2000)found that social audit could become monopolized by consultants and corporate management and turned into a public relations exercise.

This story is supported by a similar story from O'Dwyer (2002, 2003)who describes the generally negative attitude of Irish businessmen to social and environmental disclosure. He goes on to suggest that they recognise that they cannot ignore the need for such disclosure but have succeeded in defining it to their own best advantage. Thus they can use it to legitimise their activities or at least refute or pre-empt criticism, a process he refers to as managerial capture. Deegan (2007) draws on managerial theory and legitimacy theory in particular to explain this process.

In essence then there appears to be a lack of accountability. Accountability requires at least two parties, a party who must account and a party to whom they are accountable (Dillard, 2007; Gray et al, 2014). Further, according to Grey et al "it arises as a result of a relationship between two or more parties (be they individuals, loose groups or organisations) and its nature is determined by the social and moral context in which the relationship is manifest" (ibid, p50)." Increasingly organizations are accounting for their social and environmental impacts, albeit for reasons that are not always clear and in ways that are not always meaningful; but it is far from clear to whom are they accountable? The

IIRC suggests they are accountable to their long term investors (whose interests the IIRC suggest are in line with those of society (IIRC, 2013)) yet Solomon et al (2013) have found evidence that such investors are frequently disinterested in their accounts. If indeed long term investors are for the most part only interested in financial results it is possible that no-one is holding organizations to account other than perhaps a handful of NGOs such as Greenpeace. It might be argued this is the role of government but increasingly government and large organizations, businesses in particular, are often seen as on the same side (McIntosh et al, 2009) and there is no accountability there.

Cooper and Johnston (2012) argue that accountability is a social construct and has itself been hi-jacked by the powerful to serve as an opiate of the people' (ibid,

p626). The less powerful are given the impression that they have a voice where in fact they have none. McKernan and McPhail (2012) also pursue this argument. Working from Kamuf's (2007) paper on Accountability they argue that not only can accountability mean many things it can take many forms, many of which hide truths as much as reveal them. It is a powerful argument supported by Martensson (2009) which I would also exemplify with Lapsley et al (2010, p305) who seek to "visualize the city and represent it with numbers." They believe this will help us understand cities better whereas I would argue it simply simplifies the reality of a city for the benefit of policy makers and other powerful elites bringing about "a crucial temporal reorientation of the focus of power and control" (McKernan & McPhail, 2012, p180).

All of this gives shape to the work of Brennan et al (2014) on the use of language and the role of power and discourse. Ultimately for social and environmental accounts to have any meaning it must be possible to hold the entity producing them to account, as Cooper and Johnston put it "what is the purpose of being given many broad-ranging accounts if you have no power to change things?" (Cooper & Johnston, 2012, p625). The question is who has the power to hold corporations to account?

### *Stakeholders*

Donaldson and Preston (1995, p67) argue that stakeholder theory is managerial requiring "...as its key attribute, simultaneous attention to the legitimate interests of all appropriate stakeholders...". Whilst not defining who the stakeholders of any specific organisation might be they are quite clear that managerial responsibility goes beyond serving the shareowners. Tilt(2007) describes a stakeholder as an individual or group having a legitimate claim on the firm in the sense that they can affect or be affected by the firm's activities. Both she and Unerman (2007) write about these individuals and groups. Tilt focuses on stakeholders' perception of sustainability, reporting noting that economic stakeholders tend to have less interest in sustainability issues than other stakeholders. She further notes that there is quite a high level of scepticism towards corporate reporting indeed many see it as a form of greenwash.

Unerman addresses how to engage stakeholders in meaningful dialogue, how their needs might be prioritised and consensus negotiated. He concludes by suggesting a broader range of stakeholders need to be empowered. Failing that stakeholder dialogue will be used to disguise a social and environmental reporting that has little to do with sustainability.

Unerman's conclusion echoes that of Thomson and Bebbington(2005). They note that stakeholder engagement can be used to 'explain' and justify the reporting organisation's actions or alternatively it can be used to inform and educate the stakeholder. In the first instance it is often used as a defensive mechanism to maintain power relationships, in the second instance it can be emancipatory and transformative. They concluded that currently social and environmental reporting essentially acts to suppress criticism and maintain the status quo. Bebbington et al (2007) return to this subject to look at the potential for a 'critical dialogic' approach to SEA that would require an open and honest dialogue between stakeholders.

I suspect that whoever an organisation recognises as its stakeholders and how it engages with them will be a good indicator of its managements (and its accountants) view of the world. (At this point I take a perhaps more feminist interpretation of stakeholder theory as described by Antonacopoulou and Meric (2005, p30)which "places relationships at the heart of what organisations do, and, concretely rather than abstractedly, promotes a personal connection to relationships"). If an organisation's reporting is generally restricted to economic issues and is more quantitative than qualitative then I would suggest the management team and possibly the accountant have a positivist and controlling worldview. If there is a greater effort to produce narrative reports and to engage with stakeholders of all types, then it might be possible to deduce the management team has a different understanding of the world, ontology even.

### *Accountability revisited*

The current scenario regarding environmental reporting seems to be that an increasing number of organisations are producing reports. However their motivation is unclear. Are they reporting on progress to a more sustainable

future, unlikely according to Thomson and Bebbington (2005) and Grey (2010) amongst others, or are they simply responding to a form of peer pressure as proposed by, for example, legitimacy theory (Deegan, 2007) or neo-institutional theory (Larrinaga-Gonzalez, 2007)? This latter view is supported by the often ephemeral and lightweight content of the reports which frequently fail to offer details of actual performance, particularly when this has been poor or problematic. Despite the scepticism that surrounds corporate reporting I believe there are some companies that are genuinely searching for a more sustainable future. However the question still remains how best to go about it? Who should be involved in the reporting process and who are they reporting to? Perhaps the answer to that lies somewhere in stakeholder engagement.

Finally and somewhat inconclusively I wonder if it could be that neither of the parties to the account – the organization making the report and the society receiving it – are convinced of the necessity of SEA reporting because they are not convinced of the damage they might be doing. In other words because weak sustainability perspective dominates, ie a perspective that says there is no problem because one way or another humanity will fix it.

This lack of conviction would account for the lack of accountability. It is out of this understanding that I have proposed a new approach to SEA, a new beginning almost. Instead of focusing on organisations we must focus on society and enlightening individuals and their communities as to the importance of holding organisations to account (Christian, 2014).

### ***Environmental management accounting***

The environmental management accounting of the 1980s, as described by Van der Veen(2000), was management accounting trying on a new hat.

Environmental concern had become all the rage; the modern environmental discourse arguably took off with Rachel Carson (1962) and by 1987 the Bruntland Report(United Nations World Commission on Environment and Development, 1987) was giving voice to global concerns. Management accounting appeared to be searching for a way to make a contribution to this latest concern, but there is

no evidence that management accountants understood that this was about the environment. Their response remained business centred. The list of costs prepared by the US Environmental Protection Agency (Van Der Veen, 2000, p159) is simply a business tool, as are most of the techniques described by Van der Veen. Even the suggestion that materials and energy usage might be useful non-financial indicators could be interpreted as an effort to bring the latest management accounting techniques into play rather than as a way of connecting with the environment.

### *Environmental Management Information and Accounting Systems*

This is perhaps the central focus of environmental management accounting. It is the engine room that collects, sifts and analyses data relating to environmental matters in order to generate information for full cost accounting and environmental reporting. It is where environmental management accounting originated. Environmental management information and accounting systems exist to control costs, ensure compliance and manage risk. These were the first and in many instances still are the foremost concerns of most organisations undertaking some form of environmental management accounting. Two early instances reported in CIMA's monthly magazine, Financial Management, refer to cost of regulatory compliance, or indeed non-compliance, and liabilities arising from pollution (Martin, 2007, Murby, 2007).

That said there are incentives as well as disincentives. Tilley et al (2003) describe how good practice can lead to cost savings and a win-win situation where organisations and the environment benefit. As yet however the literature on how organisations implement environmental systems and accounting, with few exceptions, is sparse (Adams and McNicholas, 2007). Further there is little evidence of how sustainability performance data is integrated with strategic planning, risk analysis and decision making (Adams and Frost, 2006; Adams and McNicholas, 2007). With that in mind Adams and Larrinaga-Gonzalez (2007) call for more research that engages with organisations and identify the processes by which sustainability accounting can work for positive change.

Amongst the studies that have been undertaken Dey(2007) conducted an ethnographic study of social accounting at Traidcraft plc, the UK fair trade organisation; Ball (2005) reviewed papers and systems, and conducted several semi structured interviews in a study of environmental accounting in a county council; and Perez et al(2007) engaged with 10 Spanish companies that utilised the European Community's Eco-Management and Audit Scheme to identify how these companies developed intangible assets for improving environmental performance. Larrinaga-Gonzalez himself worked with Bebbington in an action research project with a large utility company in Spain(Larrinaga-Gonzalez and Bebbington, 2001). Each of these studies added to our understanding of organisational behaviour and the way environmental or social accounting impacted thereon. For the most part they offer some model of change which attempts to explain the way in which the organisation might have changed as a result of the impact.

It still remains that not everybody is in favour of such research (Parker, 2014). Some 'greens' (environmentalists) see it as engaging with the enemy, fearing more managerial capture (O'Dwyer, 2002, 2003), but Adams and Larrinaga-Gonzalez argue that until we have more knowledge of how sustainability accounting is actually used we will not be in a position to understand what factors drive or prevent change.

### *Full Cost Accounting*

Another important topic in environmental management accounting is full cost accounting. By and large we live in a world based on a free market economy whereby resources are allocated through a system based on prices and costs. The idea of full cost accounting is that some costs, specifically some environmental and social costs, are not included in the system and this leads to the incorrect allocation of resources. These omitted costs are referred to as external costs and full cost accounting seeks to internalise them thereby correcting the allocation of resources. This route to sustainability has long been advocated by international policymakers. For a more complete history see ACCA Research Report Number 73 (Bebbington, et al., 2001) but essentially the call for full cost accounting arose at the Earth Summit in Rio de Janeiro in 1992, being

specifically mentioned in Agenda 21. This call was repeated in the European Community Fifth Action Programme which actually suggested the accountancy profession was the appropriate body to guide the process.

The accounting profession itself has shown some interest in full cost accounting hence the ACCA Research Report. Bebbington(2006) has also produced a paper for CIMA which introduces the Sustainability Assessment Model used by British Petroleum. However in general, Bebbington et al (2001) conclude, the accounting profession appears to be waiting for pressure from its clients or government and is unlikely to be a prime mover.

Valuing economic resources is extremely problematical, see for example Hines (1991) who argues that it is not possible to put a value on nature. She argues that in nature things are inseparable and therefore cannot be valued individually. This is part of the deep green perspective which argues that the problems related to sustainability lie at the very roots of our civilisation and will not be solved by tinkering with our current systems. We need, according to deep greens, a radical overhaul of our basic economic, technological and ideological structures (Bebbington, et al., 2001, Bingham, et al., 2003).

Adams and Larrinaga –Gonzalez (2007) argue that we are unlikely to see a radical overhaul of these structures in the near future and if we are to protect our environment at all then we need to work within the system in some way. To this end there have been a number of attempts to evaluate external costs by environmental economists, see Milne (1991) for a review of the techniques involved. There have also been numerous full cost accounting experiments (Bebbington, et al., 2001, Antheaume, 2007). Antheaume describes external costs and how they may be incorporated into the costs of goods and services. He goes on to give a brief history of full cost accounting and some recent experiments. He concludes with some insights from these experiments including, somewhat tellingly, that not all external costs and benefits can be measured. However he suggests the experiments do provide a better knowledge of an organisation's operations and can lead to changes in the way the organisation

conducts its business. He advocates more research into the interactions between the economic, social and environmental aspects of organisations.

Gray et al(1993) and later Gray and Bebbington(2001) undoubtedly have more of an affinity with the environment. Reflecting on the validity of management accounting techniques in general and investment appraisal in particular they state “The whole environmental debate is about the present generation’s moral failure to provide for the future. Continued use of discount rates encourages that” and continue on the same page to say “By this we do not mean ‘placing a value on nature’ – an activity we oppose” (1993, p159).

### *A critique*

It is perhaps not surprising to find Gray and Bebbington making comments such as this. In Full Cost Accounting: An Agenda for Action (Bebbington, et al., 2001, p29) they and others refer to the deep green critique describing it as “profound, telling and largely irresistible”. However they note that for most of their audience it is largely unthinkable. A point they also make in Accounting for The Environment when they say “it is far from clear that accounting can change – or that accountants wish to change.” (Gray, et al., 1993, p305). From this they go on to note that some theorists suggest that “in attempting to address the environmental agenda accounting may do more harm than good” (ibid, p. 305) but argue that they can only work with the tools in hand. This pragmatist stance is repeated in Full Cost Accounting where they state “the reformist agenda is the only one currently with any realistic hope of change” (Bebbington, et al., 2001, p29). Ultimately they hope to see an accounting that is “fully responsive to the change in culture that comes from greater environmental sensitivity” (Gray, et al., 1993, p305), acknowledging that conventional accounting is unlikely to take us there and offering other possibilities in Chapter 14 of their book.

These words were written in 1993 and repeated in 2001. How far had environmental management accounting developed? In practical terms I would suggest hardly at all. It appears Tinker and Gray (2003) were right to fear the sort of managerial capture reported by O’Dwyer (2002, 2003). As were Thomson and Bebbington(2005) when they suggested that social and environmental

reporting would be used to support the status quo rather than open up dialogue with stakeholders. So slow had been the pace of change that academics such as Catusus(2008) and Hopwood (2009) are still repeating the call for accounting to move beyond its economic roots and embrace environmental issues, a call initiated over 30 years ago. In practitioner terms environmental management accounting does get a mention in the 2010 CIMA syllabus but after 15 years it was still seen as an emerging issue!

Practical management accounting is about control. The CIMA syllabus is littered with the word control. Even the increased coverage of environmental management accounting in CIMA's magazine Financial Management is deceiving. This is simply a traditional accounting response to the Climate Change Act 2008. Once again this is not about management accounting for the environment it is about management accounting for and on behalf of the sponsoring organization.

For me environmental management accounting as currently conceived, discussed and described is really management accounting of the environment; as compared to, say, management accounting for (or on behalf of) the environment. As such its primary interest is to capture and control the environment for the benefit of its sponsoring organization. In particular capture will involve reducing the environment to a number of measures and control will mean modelling cause and effect relationships around these measures to facilitate decision making.

The alternative environmental management accounting, that is management accounting for (or on behalf of) the environment, takes a very different perspective. Such a perspective, it seems to me, would be based on or at least similar to the ideas underlying the deep ecology movement. Rather than placing the environment as something 'out there' to be controlled, it sees the physical environment and humankind as interlinked parts of a single continuum. This environmental management accounting is concerned with how the environment, including ourselves, changes over time and reflects on these changes

### ***Biodiversity***

In this subsection I discuss the contents of a special issue of AAAJ introduced by Jones and Solomon (2013), a recent book entitled *Accounting for Biodiversity* edited by Jones (2014) and two stand-alone papers (Samkin et al, 2014; Sullivan, 2014). Together these texts probably represent the first major attempt by accounting academia to explore how to account for biodiversity.

Jones and Solomon (2013) open special issue of AAAJ by noting the dearth of research into accounting for biodiversity. They also explore what the term biodiversity actually means and ponder whether it somehow hides, for example, “the urgency of species extinction” (ibid, p683) as an issue. They offer terms such as “wildlife” or “life on earth” as alternatives, to which I would add “nature”.

The issue contains six papers as well as the Jones and Solomon introduction. Three of which (Cuckston, 2013; Freeman & Groom, 2013; van Liempd & Busch, 2013) take an economic perspective and attempt in various ways to value biodiversity in financial terms. Cuckston discusses how human impact on biodiversity might be controlled through taxation and trading permit regimes. Freeman and Groom suggest that biodiversity conservation measures might be seen as long term socio-economic projects and discuss how they should be valued and ways to calculate future discount rates. Both papers are heavily anthropocentric and view nature as a resource. Van Liempd and Busch acknowledge that some people have a more ecocentric view and believe nature has an intrinsic value beyond simply human considerations. However they dismiss these as unconvincing arguments and go on to argue that biodiversity can best be protected on economic grounds, supporting this with, in my view, an unconvincing argument of their own that economic valuations will ultimately be based on ethical considerations. I find this unconvincing because I believe there is a plurality of ethical beliefs and systems which will inevitably lead to many different valuations for any one ecosystem or other subset of nature.

Interestingly Samkin et al (2014) explore the issue of intrinsic value and note that this is “explicitly recognised and entrenched in New Zealand conservation legislation” (ibid, p537). In their paper they define deep and shallow ecology and

go on to analyse disclosures by the New Zealand Department of Conservation (DOC) through a deep ecology lens. Amongst their findings they note “while the application of the eight platforms of deep ecology to organisations is problematic, it represents the starting point for a deeper level of engagement with biodiversity issues” (ibid, p556). Whilst I find this point appealing I doubt that we will even reach the starting point any time soon. As Guha (1989), cited by Samkin et al, argues we need a shift from an anthropocentric to a biocentric perspective and that will take a long-term commitment.

Returning to the special issue Trediga (2013) investigates biodiversity offsetting. Although she calls on accounting academia to become more involved she reveals much concern over the concept of offsetting, noting “quantification of biodiversity and the tradability of biodiversity is problematic and fraught” (ibid, p827). She also raises concern as to whether biodiversity offsetting “will lead to greater accountability, transparency and ultimately protection of wildlife, or represent a mechanism through which particular species and habitat destruction can be justified, or at least hidden in its accounting” (ibid, p827).

Sullivan (2014) goes further. She introduces of natural capital as a category “embodying all of ‘external nature’ within the disciplines of environmental and ecological economics” (ibid p11) and plots the journey whereby it has become entwined with finance capital. She describes how in the course of this journey natural capital has acquired, potentially at least, a monetary value and in doing so was separated from nature and gained a place in the domain of accounting. She concludes with a critique of the ‘natural capital myth’ which offers “a convergence between ecology and economy, but one that creates a docile ‘eco-functional nature’ (Igoe, 2010) that can be instrumentalised as a capital-bearing and fissionable asset within a dominant accounting and calculative praxis” (ibid, p32); a myth that will further facilitate all the disempowering processes that are part of the modern capitalist project.

Whilst Trediga (2013) calls on accounting academia to become more involved in biodiversity reporting Rimmel and Jonall (2013) also point out organisations too have shown a lack of interest in biodiversity accounting. In their paper they

investigate biodiversity disclosure in Sweden, interviewing a number of company representatives in the process in order to ascertain the intentions in providing a biodiversity report. They found the biodiversity reporting to be a recent phenomenon with only a 'few' companies of the 30 investigated actually reporting anything. There didn't appear to be any clear strategy behind the reports and the authors were left asking who wants these reports and what do they want.

The remaining paper from the special issue (Siddiqui, 2013) suggests a possible incentive to account for biodiversity. He refers to Jones's (2010) inventory approach to accounting for biodiversity. He suggests such an inventory could be used as a negotiating tool to obtain funding, ie a donator or an investor might be asked to give funds to ensure the continuity of that level of biodiversity. Such an approach might form part of an offsetting scheme. Siddiqui's motives appear pragmatic, he seems to suggest organisations have a stewardship role and argues the inventory would fund this role.

Jones (2014) opens the book *Accounting for Biodiversity* with a summary of the various chapters which are collected into three parts excluding the introduction and conclusion. The first of these parts contains six chapters and is concerned with theoretical frameworks, the second practical applications and the third alternative perspectives.

Having introduced the book and outlined the importance of biodiversity and the dangers it faces Jones offers two chapters on theoretical frameworks. In the first he argues that current accounting with its economic, quantitative and business-led approach is inadequate for the task of conserving biodiversity and that non-financial qualitative reporting will be equally important. He also argues that organisations will need to accept a stewardship role as compared to an ownership role when considering biodiversity.

In his second chapter he offers two approaches to biodiversity accounting: an eco-system approach wherein we value and account for the services eco-systems, ie separable communities of plants and animals, provide; or an inventory approach where we list all the individual flora and fauna within

organisational boundaries. The former is probably more manageable in that the services will be easier to identify though valuing them will be more problematic. The latter, which Jones (2010) initially introduced some years ago, will be more time-consuming and require specialist expertise to identify all the species present in a particular site as well as estimating the local population of these species. Arguably the latter is more true to nature as the value can then be located within the flora and fauna themselves rather than, as is likely, in services provided to humankind.

The next two chapters are very much anthropocentric. Houdet and Germaneau (2014) discuss why does biodiversity matter and refer simply to its use as a resource to humankind. They then go on to discuss how biodiversity and ecosystem services can be identified, managed and valued. Davies (2014) whilst accepting the possibility that flora and fauna may have some value in themselves follows van Liempd and Busch (2013) in dismissing this as an argument for protecting them. He too turns to economic reasoning as the only way to make them visible and worthy of consideration. He then describes a particular Full Cost Accounting project which has followed this line of thought, describing how various external costs were internalised. However many biodiversity costs were not included and he can only suggest how they might have been. I suspect internalisation would not have been as easy as he suggests for all the reason put forward by Trediga (2013) and Sullivan (2014) as referred to above, and others such as Herbohn (2005).

Raar (2014) notes many aspects of biodiversity are not confined to a specific location and as such are common goods. He offers an accounting perspective which is really at a very early exploratory stage but argues strongly that this accounting is in the realm of management accountants and there is social pressure pushing for their participation. I am less than certain there is any such pressure or that management accountants are interested, a point I shall return to in the next subsection on professional developments.

In chapter 7 (Christian, 2014) I offer a Deep Ecology perspective on accounting for biodiversity which includes a description of my perspective on deep ecology, a

critique of modernity and an outline of a new form of community-based ecological accounting. These have been described elsewhere in this thesis and I will not dwell on my chapter any further.

In the next chapter, the first on practical applications, Thomson (2014) describes the history of biodiversity indicators that have been developed internationally and in the UK. He suggests these indicators might “provide a useful, pragmatic starting point for companies to develop processes and practices to measure, value and report on their biodiversity dependencies and impacts” (ibid, p168). I fear Thomson is following Houdet and Germaneau (2014) in advocating a purely managerial approach that reduces biodiversity to indicators rendering it invisible.

Borsato et al (2014) and Elad (2014) describe how two accreditation schemes, LIFE Certification and the FSC scheme affect biodiversity management and reporting in tropical rainforests. Both authors commend the schemes they write about though Elad (ibid, p205) identifies concerns over multinational companies “paying lip service to forest certification” and using it “to greenwash destructive forestry practices.”

The final three chapters are labelled as alternative perspectives. The first (Atkins et al, 2014) reviews and compares the biodiversity disclosures in 89 UK companies and 38 German companies. The authors found that whilst many companies seemed genuinely committed to conserving biodiversity others merely paid lip service to it. Also reporting seems partial and biased with the emphasis on ‘good news’ stories and popular fauna. Ultimately they conclude that biodiversity reporting is “dominated by an anthropocentric approach by institutions and by impression management” and “The risk driven motivation, linked to financial value and economic benefit of protecting species eclipses any drive to protect biodiversity for the sake of itself” (ibid, p240).

Dey and Russell (2014) describe the history of hydroelectric schemes which led to the re-routing and denigration of a river in Scotland. They note the horrendous effect on local biodiversity and in particular on the fish in the river. Despite the intervention of numerous stakeholders, in particular the game fishing community,

the economic case won at every intervention to the detriment of the river and its associated flora and fauna.

In the final chapter (excluding Jones's conclusion) Atkins and Thomson (2014) introduce the work of William Morris a 19<sup>th</sup> century polymath and political campaigner who foresaw and fought against the deleterious effects of industrialisation. A care for nature was one aspect of his work and Atkins and Thomson note how he campaigned for the preservation of Epping Forest. Essentially he produced letters to the press, journalistic contributions, gave public lectures, spoke at rallies and wrote poems and novels all of which Atkins and Thomson argue go to make an account. They conclude this definition of an account resonates with the current discourse on accounting for biodiversity and I would agree. Accounting has for too long followed economics in its attempts to be a science, it has become overly analytical and reductionist thereby losing sight of and making invisible reality. Art on the other hand seeks to portray reality in its holistic splendour. Only when we view nature through the lens of art will we truly appreciate its value.

## **2.6 The Congress of Social and Environmental Accounting Research (CSEAR)**

CSEAR is firmly at the centre of social and environmental accounting. This is not to suggest it is a mainstream organization or some sort of representative of the status quo, indeed I would argue it is a critical organization and a thought leader in the field of SEA. It is also a communications hub with links to all aspects of SEA. This is evidenced by its quarterly newsletter with its pointers to international conferences, papers and journals, be they academic, professional or policy based, on relevant issues in accounting, finance, financial markets and related subjects as disparate as energy, forestry and happiness. In the December 2013 newsletter there were 143 such pointers and this is by no means atypical.

It is also hosting its 27<sup>th</sup> International Conference in 2015. Following these conferences which until 2014 were always held at St Andrews University in Scotland – next year's is to be held at Royal Holloway University in London – a number of national conferences have been spawned in Australasia, Spain, Portugal, North America, Italy, France and Brazil. 2014 saw the 13<sup>th</sup> Australasian Conference and the 9<sup>th</sup> Spanish Conference.

Further evidence of its maturity and reach is its journal. CSEAR sponsors the Social and Environmental Accountability Journal which since 2010 has been published by Routledge and in 2014 became listed in the ABS AND Australian Dean's journal rankings. The editors of the journal are elected by CSEAR members.

Given its very central place in the field of environmental accounting I believe it important to review recent activity within CSEAR and in this section offer an analysis of the papers presented at recent CSEAR international conferences and in recent issues of SEAJ. My overall aim in this section is to try and see the general direction SEA is taking rather than focus on individual papers.

### ***CSEAR conferences***

With the exception of 2011 I have attended all the CSEAR conferences since 2008. At Table 2.I have summarised the papers presented in 2010, 2012 and 2013 as these are the latest conferences I have attended with the aim of drawing an up-to-date picture of SEA. Altogether 202 papers were presented at the three conferences; 77 in 2010, 72 in 2012 and 53 in 2013. The decreasing number of papers possibly reflects the growth of national conferences which give participants alternative venues to present their work. To try and determine the types of paper I simply looked at the titles and tried to fit the papers into categories. Whilst this is obviously fraught with potential for error it helped me understand the main areas of interest. I identified 15 categories covering 179 of the papers leaving a large miscellaneous category covering the remaining 23.

By far the greatest area of interest was reporting. Various links were explored, eg with sources of finance, with legitimacy theory and with internal management systems. The second largest area of interest was environmental management accounting and this topic was approached in many different ways. Interestingly however the majority of environmental management accounting papers (14) were presented in 2010 with interest considerably reduced in the more recent conferences. Reporting however gained in popularity over the period with 22 out of 77 papers (28%) presented in 2010 referring to Reporting whilst 28 out of 72 (39%) and 20 out of 53 (38%) papers in 2012 and 2013 referred to Reporting. There was little difference in the number of other categories presented over time.

CATEGORY	NUMBER OF PAPERS
Reporting	70
Environmental Management Accounting	25
Corporate Social Responsibility	18
Governance/Accountability	17
Organizational Case Studies	16
CO2 Emissions/Global Warming	10
Biodiversity	6
Investment	3
Employees	3
Waste/Pollution	2
Gender	2
Stakeholders	2
Ethics and Responsibility	2
Theology/Philosophy	2
Praxis	1
Miscellaneous	23

**Table 2.1**

**Papers presented CSEAR International Conferences 2010,2011 and 2013**

By way of anecdotal evidence in 2013 I heard several of the more experienced members of CSEAR talking about the number of papers on reporting and expressing some disappointment. These views seemed to reflect concern over a lack of passion in current research. Reporting, the line went, has been subject to management capture and is doing nothing to remedy adverse social and environmental impacts, hence we should be looking elsewhere. As noted in section 2.4 this was reflected in a special issue of SEAJ and in an earlier by Gray and Laughlin (2012) and the lack of passion in research is also emphasised by Correa and Laine (2013) in a paper I review shortly.

From a personal perspective I grew increasingly disappointed over the period 2010 to 2013 in the lack of interest in biodiversity (or in my terms the flora, fauna and landscapes that enrich our lives).

### ***The Social and Environmental Accountability Journal***

There were 8 issues of SEAJ in 2012, 2013 and 2014. Four of these were special issues covering Indigenous Peoples, SEA Accounting Research, Carbon Accounting and Celebrating the Intellectual Contribution of Professor Rob Gray. The second of these issues also included an empirical paper on disclosure (reporting) and the last issue contained two articles pertaining to SEA Research and the future of CSEAR (Gray, 2014b; Buhr and Russell, 2014). The remaining 4 issues contained 12 papers 7 of which were about reporting with the remaining papers covering social return on investment, accountability, stakeholder management, actor network, theory and future of CSEAR (Dillard and Brown, 2012).

Once again this seems to indicate that the main interest of the CSEAR community, apart from its research methods and its future, is reporting, a topic I pursued in part in my contribution to Mike Jones's book (Christian, 2014). The issue on Carbon Accounting highlights the importance attached to Global Warming this having been the subject of several papers at recent conferences. Indigenous Peoples have also been the subject of one or two papers at

conference. I discussed the papers celebrating Rob Gray's contribution at length in Section 2.4 of this chapter so in the remainder of this section I will focus on the diverse nature and the future of SEA research.

Gray (2014a) and Parker (2014) refer to diversity as one of SEA's strengths. However with diversity there comes tension. It is unlikely that all SEA researchers see the same issues as important, the same research methods as relevant, even that the same data means the same thing. In other words there will be different views on reality and different views on how we can know that reality. Is this important, does it matter? This is a question that CSEAR has been pondering for some time?

Writing in SEAJ Dillard and Brown (2012) offered agonistic pluralism as a way to create space for different values, ideologies and understandings proposing seven tenets or principles to act as guidelines. They expanded on the concept of agonistic pluralism in an article in CPA relating to SEA and environmentalism more generally and it is to this article I now turn.

Brown and Dillard (2013a) refer to the 'Death' debate initiated by Shellenberger and Nordhaus (see Little, 2005) which claims mainstream environmentalism is dead, ie not capable of handling the current challenges of sustainability and needs to be reconceptualised. Shellenberger and Nordhaus argue that broad based support and engagement struggle against three issues:

1. How to frame issues,
2. Finding comprehensive and inspiring solutions incorporating alternative views, and
3. Building effective progressive alliances and support

Brown and Dillard parallel this debate with the debate within CSEAR and SEA more generally. In facing these same issues, they argue, SEA requires an engagement strategy that will "incorporate both consensus and dissensus through (ant)agonistic political relations across its different constituencies" (ibid, p9). To this end there will be heterodox voices of engagement, in other words all

voices will be listened to. In an SEA context this means business case advocates, pragmatic interventionists and critical revolutionaries will be listened to. There would also be a need to theorize adversarialism which would mean accepting conflict and fostering oppositional communities to facilitate polylogics rather than seeking consensus and monologic, universalistic answers. Dillard and Brown encourage more (ant)agonistic political relations seeing conflict as fertile ground for finding new alternatives. They also note that it is possible for people and organisations with disagreements to come together to support causes in which they are agreed.

Dillard and Brown (2012) offer the following guidelines for implementing agonistic pluralism in CSEAR:

1. Recognise and seek to engage with multiple perspectives
2. Avoid reductionism and acknowledge representational contestability
3. Provide necessary information in an understandable way
4. Facilitate participatory processes
5. Recognise and challenge power relationships
6. Engage in polylogical learning \*
7. Do not replace one monologic regime with another

\*Point 6 refers to critically reflecting on alternative ideas

These guidelines are fairly self explanatory and I personally think they represent a way forward for CSEAR to maintain its identity whilst embracing diversity.

Dillard and Brown also suggest CSEAR look outside itself and in particular to its 'supply chain' to bring in more perspectives and potential partners.

And finally to a special issue of SEAJ and two papers (Gray, 2014b; Buhr and Russell, 2014) on SEA. In the first paper of the special issue Correa and Laine (2013) express the opinion that "the 'social accounting project is drifting towards a fashionable, sellable and publishable 'field of interest'" (ibid, p137). In particular they suggest conformity now prevails in discussions, conferences and publishing outlets and dissent and critique is hidden. They complain of a lack of passion,

fragile research based on emulation and gap-spotting, an unwillingness to challenge taken-for-granted issues and an inability to balance dissent and intellectual respect: many of the issues of course that were noted earlier when discussing the work of Owen (2014), Laughlin (2014), Parker (2014), Broadbent (2014) and Gray (2014).

In the second paper of the special issue Thomson (2013) counters by saying his experience at conferences etc does not match those of Correa and Laine. He also asks, whilst acknowledging the importance of passion, diversity and respectful engagement, how these attributes might be embedded “within a praxis-oriented scientific community” (ibid, p146). He leaves this question unanswered whilst suggesting more radical work might be carried out with other types of organizations perhaps suggesting we talk with different voices according to our audience.

Dey (2013) also responds to Correa and Laine. At first he is a little indirect taking the opportunity to show a little anger which he aims at a paper by Spence et al (2010) which criticised the SEA research community. Thereafter he suggests that the answer to the Correa and Laine critique is in their hands, they are leading figures in CSEAR and they can work with other committee members to, for example, build the reputation of SEAJ. He finishes however with an almost novel suggestion, that SEAJ includes a crazy ideas section thereby creating space for radical ideas. Only almost novel because it follows a similar suggestion by Gray (2014a) who suggested each conference had a clown to offer insights into “the absurd, the obscene and the ridiculous” (ibid, p104).

Correa Ruiz and Laine (2013) have the last word in the special issue which they use to reconcile the various, sometimes antagonistic views that have been expressed towards CSEAR particularly by Spence et al (2010). In doing so they draw on the work of Dillard and Brown (2012) and seem to agree agonistic pluralism is a sensible way forward for CSEAR.

And so to the future. Buhr and Russell (2014) describe the work being carried out by CSEAR to try and formalise what they describe as a vision/mission/value

statement. This is overly long to repeat here but it can be viewed on the CSEAR website (<http://www.st-andrews.ac.uk/csear/>). I will however offer this extract “our mission is to encourage and facilitate high quality, relevant research, teaching and external engagement with practice and policy through developing knowledge, expertise, resources and a supportive network for mentoring and career development” which once again demonstrates the diversity of CSEAR.

In the same journal Gray (2014b) writes an essay and research note. He notes the growth of academics expressing an interest in SEA and associated publications. He also acknowledges the critique of Spence et al (2010) and Correa and Laine (2013) concerning quietism and irrelevance and bluntly states “SEA is going to have to pick itself up by its bootstraps” and “find some way to re-invigorate our debates, embrace wider networks, theory and literature and remove warranty from the flaccid and irrelevant” (Gray, 2014b). Enough said.

## **2.7 The nature of accounting**

Before summarizing this literature review and stating my research objectives I think it worthwhile to consider the nature of accounting as generally understood if, as Grey (1992) suggests, accounting for the environment is to somehow benefit the environment. As will become apparent I conclude accounting as currently understood is not an appropriate vehicle and I draw on critical accounting literature to create an alternative space for environmental accounting.

### ***The limitations of accounting***

Dillard (1991) discusses a number of definitions of accounting and sums up by suggesting accounting consists of a system of axioms, laws and rules “...directed towards converting, or translating economic activity into quantifiable representations to be used as decision inputs.” It seems likely that this definition would be accepted by most accounting practitioners whose work is governed by accounting standards and generally accepted accounting principles and who spend most of their days working with or reporting on monetary amounts. The ACCA Research Report 96 (Blackburn, et al., 2006) notes that accountants are

key advisers on regulation to small and medium sized enterprises. A point echoed by Deakin et al (2001) in a report for the Certified Accountants Educational Trust. Deakin et al also pick up on the decision making role.

Most accounting researchers would accept the emphasis on systems, laws, economic activity, quantifiable representations and decision making. Puxty (1993) and Ryan et al (2002) refer to the positivist nature of mainstream accounting research as do Ahrens et al (2008), albeit whilst discussing the future of interpretive accounting research. Mainstream accounting researchers see accounting as objective and therefore subject to laws and rules. Further these laws and rules allow accounting material to be modelled and/or quantified.

However for many accounting is moving away from its mainstream base. Over 30 years ago Medawar (1976) wrote about the social audit, offering a political view. Elkington (1997) has suggested a triple bottom line to include economic, social and environmental results. As early as 2002 Grey (2002) documents the history of the social accounting project. This broader vision of accounting has attracted disciples all over the world. The Congress for Social and Environmental Accounting Research holds conferences in Scotland, Italy and Australia with more planned. Some may argue it is still a relatively small area of interest, but as Catusus (2008, 1009) puts it, “environmental accounting is one aspect of the expanding borders of accounting.”

This leads to the question “Where is this new social and environmental accounting taking us?” For Tinker and Gray (2003, p749) it is taking us into battle, “a battle over hearts and minds about what sustainability means and, crucially, the extent (if at all) it can be delivered by MNCs (multi-national corporations) in the easy manner they promise” (my italics). For them “the overturn – or at least a massive reinvention – of capitalism is the least needed to make much real progress.” This has real issues for accountants who will have to decide “between, on the one hand their traditional social role of promoting independent enquiry, and on the other, their growing subordination to commercial interests.”

Certainly there are arguments that accountants get too close to commercial interests, Low et al (2008, p225) discuss accounting scandals and ethical dilemmas, referring to the “vices of a capitalistic society”. Spence (2007) notes the hegemonic nature of the business case in the fields of corporate social responsibility and social and environmental reporting and Deegan (2007) talks of corporate reporting being used to legitimise corporate activity rather than improve it. Are accountants to be purely the instruments of business or are they to critique it as well as guide it?

Hines (1991, 1992) argues that accounting is overly rational and reductionist. It seeks to find the answer in numbers; this is exemplified in Jensen’s (2002) critique of the Balanced Scorecard because it does not give a numerical measure. Frankly I do not believe every answer is available in numerical form and that is why I shy away from the Full Cost Accounting (FCA) technique being developed in the world of environmental and sustainability accounting. Antheaume (2007) gives a brief history of the development of FCA and ultimately accepts that not all external costs and benefits can be measured. Herbohn (2005) writes about an attempt to implement FCA which failed as the parties involved could not agree on how to value various natural phenomena.

That accounting is reductionist is made clear by Llewellyn and Milne (2007, p806) who describe it as a codified discourse and note that this codification “spills’ over into the narrative text of annual reports, enabling and constraining what can be written about and how it can be represented.” Hines (1992) argues accounting is too materialistic and reductionist and, drawing on Knights and Willmott (1985), calls for an appreciation of the existential dimensions of life. These are difficult lands for an accountant to enter but enter they must if they wish to move beyond economics and understand the social and environmental world.

In summary accounting is seen by most as an economic, nomothetic activity closely aligned with capitalism and commercial interests. It is also extremely rational and reductionist; a true child of Foucault’s (2002) Modern Era wherein all knowledge is categorised and filed under the appropriate scientific logos. The standard accounting framework views the world through an economic lens and

that which is valued – financial wealth – is calculable according to agreed principles and rules. Inevitably those things that can be measured will take priority over those that can't and commercial interests take precedence over environmental interests. Ultimately the map becomes more important than the territory, Heidegger's inauthentic knowledge hides any sign of authentic knowledge, and rationality denies feelings, intuition and all that links humanity to the environment.

### ***Critical Accounting***

Power (2013) writes a short essay as a tribute to the work of Richard Laughlin. Laughlin took Habermas's theory of communicative action from a societal level to an organizational level and thence to the role of accounting within organizations. Further, again following Habermas he looked to theory as a vehicle of enlightenment. Brown and Dillard (2013b) critique Laughlin as utopian being based on a "deliberative democracy where rational consensus is reached through dialogue and debate" (ibid, p177) suggesting this ignores the power differentials and political differences present in pluralistic societies. They go on to suggest Habermas and hence Laughlin "privilege narrow Enlightenment notions of rationality (ie rational argumentation based on 'disinterested' reason) over other forms of communication" (ibid, p181) in their search for consensus. They suggest every consensus is incomplete and suggest that in a healthy society "competing discourses should be given space so that differences can be conveyed" (ibid, p182). They go on to suggest some ways in which agonistic democracy might work however the point I wish to emphasise is their call for space for competing discourses.

It is in such a space that Molisa's (2011) call for a spiritual reflection on emancipation and accounting might fall. Molisa suggests enlightenment is "the realization of the egoless state" (ibid, p453) and calls on various religious arguments and ideals to support this idea. The means to this end is love which we must allow to enter us through one of a number of (primarily religious) portals. Once in this state our accounts would focus on deepening or sharing the feeling of love.

I think it is fairly obvious Molisa is not talking about financial or management accounting here. He is talking about how we account for our life and the lives of others. In that context there is little to argue about; you either believe in the sort of Being or existence he refers to in which case you might argue over how it would look or feel or indeed if we could ever know these things, or you don't believe in it at all. What Molisa demands of us is that we consider why we do what we do and whether and how we should change. For example the accounting profession as currently constituted sees itself as objective, as secular, as scientific. It is empirical and devoid of any metaphysical underpinnings. Molisa challenges that and implicitly asks what would accounting look like if these conceptions were altered.

McPhail (2011) recognises that and places Molisa's work in an emerging field of post-secular critical accounting connecting it with work by Laughlin (1988, 1990) and earlier work by himself (McPhail et al, 2004) amongst numerous others. He also suggests this turn to religion might be "predicated on a realisation not only that in a postmodern sense religion is no more foundation less than science (Jacobs, 2006), but that a radical denunciation of the religious in the name of freedom threatens not religion but freedom itself" (McPhail, 2011, p517).

Carter and Spence (2011) are quick to dismiss Molisa's perspective as an ideology and as such exclusionary. Better, they argue, to start by recognising the "complex, difficult and contingent reality" rather than "false notions of an all-embracing universal" (ibid, p491). Personally I am not sure if floundering about in the swamp is really better than deciding which direction to take and committing to it. Gallhofer and Haslam (2011) recognise spiritual teachings as potentially positive and having "a role not only in the enhancement of current well-being but also (along with other potential sources, see Harrison (1910)) in providing a source of strength for emancipatory intervention" (ibid, p503). However they too call for a focus on reality "accounting it is part of our reality and it is fantasy to imagine the possibility of no law or no accounting in the real world" (ibid, p507). I am not so sure that it is a fantasy, law and accounting are human inventions,

social constructs even, as are the concepts of violence and greed, and what we call the earth existed long before humankind arrived on the scene.

That said I do accept that the world as currently constructed requires laws and some form of accounting. Elsewhere I have started a discussion as to what form this should take (Christian, 2014) and based it on a Deep Ecology view of the world.

## **2.8 Summary and Research Objectives**

In Section 2.2 drawing on the ideas of Heidegger and other existentialists I argued Truth was unknowable and we each of us had to make sense of the world in our own way. I drew attention to eastern religious thoughts that framed my view of the world whilst acknowledging the postmodern scepticism that emphasises the subjective and personal nature of any ontology. I noted the argument that our understanding of the world, that is the sense we made of it, would arise out of a combination of our own experience and the discourses that framed those experiences. I finished by making an ontological assumption, claiming that I and Others exist.

In the following section I described deep ecology and made a further ontological assumption. I argued in favour of a relational total-field image as proposed by Naess (1973). I built on this idea of an interconnected world because it accords with my experience of the world.

This view of reality – ontology – that at the very least consists of my Self and (an unknown number of) Others, all of whom are interconnected, is important because it shapes the way I see, know and understand the world. It means for example that I do not see the Other as an external resource available for my benefit without further consideration, rather I see the Other as an extension of myself and always to be considered in any situation we share. This to my mind has implications that impact on the subject of this thesis, that is environmental accounting to which I now turn.

In Section 2.4 I offered a brief history of environmental accounting based on five books by leading authors in the field. I then drew on the reflections of these and other eminent writers to add extra depth and feeling to the rather greyer catalogue of tools and techniques in the books themselves. These reflections added postmodern and feminist perspectives to SEA not revealed in my earlier history, portraying the diverse and multiple faces of SEA. In many ways these writers saw SEA as failing - reports are not meaningful, praxis is unconvinced – but urged the fight must go on. Broadbent (2014) and Burritt (2012) call for theory development, Deegan (2013) calls for more education at a personal level and, despite numerous setbacks, Burritt (2012) and Grey (2014a) still see corporate reporting as an important research area. Above all though there was a call for passion as reflected in the anger of Gray (2014b) or the blunt pessimism of Deegan (2013). They emphasised the personal nature of SEA. As I noted at the end of the section “You are called to SEA, it is in your heart.”

I then moved on to look at various important elements of SEA research. These included reporting, environmental management accounting and biodiversity accounting. Reporting is undoubtedly the most researched area though not all of the work is seen as particularly valuable. Important areas I included in the section on reporting were stakeholder engagement and accountability, to whom are the reports directed and what purpose do they serve? With the exception of matters pertaining to global warming or carbon accounting (Andrew, 2010; Haigh and Shapiro, 2012) research into environmental management accounting seems to be on the decline. It has run into management apathy or, worse, resistance. There is also a reluctance in some areas to work with praxis for fear of “going native” (Parker, 2014).

At times I am lead to wonder about the conviction of both organizational management and the broader community. Could it be because they are not convinced of the damage they are doing to the environment? In other words because a different sustainability perspective dominates, ie a perspective that says there is no problem because one way or another humanity will fix it. Such a lack of conviction would account for the lack of accountability. It was this

interpretation of events that lead me to think about a new approach to SEA, a new beginning almost. Instead of focusing on organisations I concluded we should focus on society and enlightening individuals and their communities as to the importance of holding organisations to account.

Biodiversity has until recently been somewhat ignored. It seems to me that environmental management accounting as currently conceived, discussed and described is really management accounting of the environment; as compared to, say, management accounting for (or on behalf of) the environment. As such its primary interest is to capture and control the environment for the benefit of its sponsoring organization.

An alternative environmental management accounting, that is management accounting for (or on behalf of) the environment, takes a very different perspective. Such a perspective, it seems to me, would be based on or at least similar to the ideas underlying the deep ecology movement. Rather than placing the environment as something 'out there' to be controlled, it sees the physical environment and humankind as interlinked parts of a single continuum. This environmental management accounting is concerned with how the environment, including ourselves, changes over time and reflects on these changes

Future accounts might, as intimated by Atkins and Thomson (2014), include copies of letters to the press, journalistic contributions, public lectures and speeches, poems and novels. Current accounting involves reducing the environment to performance measures and modelling cause and effect relationships to facilitate decision making and control. For too long accounting has followed economics in its attempts to become a science, it has become overly analytical and reductionist losing sight of and making invisible reality. Art on the other hand seeks to portray reality in its holistic splendour. Only when we view nature through the lens of art can we truly appreciate its value.

In section 2.6 I looked at the work of CSEAR noting its pre-eminence in the field of SEA and its call for high quality and relevant research. I also highlighted the work Dillard and Brown (2012) (see also Brown and Dillard, 2013a, 2013b) who,

recognising the diverse nature of SEA research, call for agonistic pluralism and the recognition of the multiple voices describing and researching the environment. In Section 2.7 I returned to the limitations of accounting again emphasising its quasi-scientific approach whilst drawing attention to its links with capitalism and commercial interests. However I also referred to work by Molissa (2011) and McPhail (2011) that suggested that religious beliefs might be as valid as science as a way of underwriting the principles by which we account.

With all the foregoing in mind I reflected on the possibility of a form of environmental accounting drawing on the principles of deep ecology. These accounts too would be based on a belief, faith even, but my existentialist leanings lead me to believe any form of accounting is based on faith of some kind, we cannot know Truth. On that basis accounts based on a deep ecology perspective would be as valid as any other. However who would produce the accounts and what would they look like?

I also reflected on the nature of environmental accounting as currently researched and practised. I noted that accounting for biodiversity, an area particularly relevant to deep ecology, is a relatively new area of research. I also noted the beginnings of a practice that sought to attach financial value to the physical environment, to reduce it to monetary symbols for the benefit of wealthy and powerful individuals. This development, I concluded, had to be opposed.

I therefore needed not only to investigate the possibility of a new accounting I needed to find allies. The obvious place to find them was CSEAR as I had been part of the CSEAR community for several years and its membership included leading voices in the field of SEA research. I now reflected on the work of CSEAR noting the multitude of voices therein and their concerns around the (lack of) direction of SEA. However I was not unduly concerned by this as in a world of inauthentic truths there will inevitably be a diversity of philosophies but I took heart in the work of Dillard and Brown and their call for agonistic pluralism. I would find allies in CSEAR.

Of course these thoughts and reflections did not occur in a linear fashion. My mind moved back and forth between them often re-treading old ground (Burrell, 1997) as new ideas and new literature appeared. At the request of Mike Jones, the editor of *Accounting for Biodiversity*, I wrote a chapter for his book on what accounts based on Deep Ecology might look like and who might produce them (Christian, 2014). This accounting would be based on localities and communities not organizations. It would empower communities who would in turn hold organizations to account for their impact on biodiversity and indeed all things 'natural'. Implicit in this new accounting was a requirement for multi-site organizations to produce local 'nature' accounts rather than consolidated biodiversity reports.

I anticipated that the community accounts would consist of a wide variety of inputs, for example narratives, poems, paintings, photographs and video recordings to mention but a few possibilities. The exact nature of the accounts would be determined by each community and they would be presented in some public space such as a library or community centre. I would not expect them to follow any external standard and whilst they would almost certainly contain lists (of local flora and fauna) I would not expect them to be financial. They would primarily be historical but there would be a place for future plans and hopes; indeed there would be no need for them to refer to a specific time – accounting – period, the community may prefer a rolling history. Most important of all the accounts would be heteroglossic, that is polyvocal and dialogic; everyone in the community would have a voice and the community would discuss and shape the accounts together.

These community accounts are of course very different from most current forms of environmental accounting and Table 2.2 contrasts the proposed community accounts for nature with current trends in environmental accounting

<b>Community Accounts for Nature</b>	<b>Current Environmental Accounts</b>
Community orientated	Business orientated
Primarily qualitative/interpretivist	Primarily quantitative/positivist
Heteroglossic	Managerial
Continuous	Fixed time periods

Primarily local presentation	National/international filing and presentation
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**Table 2.2 – Contrasting Community Accounts with Current Environmental Accounts**

Of course the community accounts are just a theoretical proposition and in need of further investigation. Amongst other things I had suggested that the accounts would be produced for an ecological community by members of that community, or rather, the people living there. I further suggested that the production of these accounts might be lead or at least initiated by ‘naturalists’ already living there. By naturalists I meant people who were already interested in observing nature and who kept records of their observations. The question is would these naturalists be prepared to take part in this accounting? I was also curious to see whether, or to what extent, they shared my deep ecology perspective as I thought this might be a limiting factor on the extent to which people might take an interest in and get involved in accounting for the environment (or ‘nature’ as I was now beginning to understand it).

So after a long journey my research into environmental management accounting has narrowed and narrowed to reach the following question which is the subject of this thesis:

To what extent do naturalists hold to deep ecology principles, in particular the principle of inter-connectedness, and would they be prepared to take part in, on a voluntary basis, the production of community nature accounts?

### **3. THE REFLEXIVE METHODOLOGY**

*The mist was thick on the hills. I could but hear the crows as they told of my approach. The sheep appeared and disappeared as darker swirls of grey. I reached the wall and a group of men were working there. "I am looking for the stile," I said. "It's just up there, about 25 yards mate" came the reply. I found the stile and continued on my way.*

#### **3.1 Introduction**

Before I began this project, that is even before I had formulated my research objectives, I had little understanding of what constituted knowledge. If asked I would have said knowledge was descriptive in the sense it included a list of everything we humans know. If pushed I might have extended that statement to include models, formulae or rules that that linked some or all of those things we know in some way. It was essentially static in that it did not change unless we discovered we had made a mistake and got something wrong, in which case we drew up a different model. The world was real and objective and stood outside of me ready to be explored, knowledge was there to be discovered.

Having said that I was also sceptical, scientists argued and got things wrong more often than I was comfortable with. But I was the product of a thoroughly Modern education with too little time to think about these things anyway, so I accepted the world I had been given, real and objective, without too much thought.

Once I had started this project I began to reflect and this 'real' world began to evaporate before my eyes. It could not survive the prodding and poking I gave it as I read and slowly a new vision of the world formed in my head and a new understanding of knowledge. In the next section of this chapter I review two

books (Wilson, 2001; Coelho, 2006) that stimulated this new vision of the world and caused me to reflect on how it might be investigated.

In the subsequent section I move onto another book by Alvesson and Skoldberg (2000) who state “it is not methods but ontology and epistemology which are the determinants of good social science” (ibid, p4). This claim fitted my new worldview, that of a constantly changing socially constructed world, exactly and I describe the reflexive methodology proposed by Alvesson and Skolberg in some detail as I use it as a means to understand (a) myself and my beliefs, that is my ontology, as they relate to accounting and the environment; and (b) the world as seen through the eyes of others, or at least the world they see as I talk to them.

In essence Alvesson and Skoldberg suggest any empirical evidence under investigation can be interpreted in many different ways and they suggest a researcher should try to formulate at least four different interpretations of any such evidence, a technique they label “quadri-hermeneutic”. I describe this technique in some detail as I will use it in Chapter Six to interpret three interviews aimed at understanding the interviewees’ understanding of the environment. First however I use the underlying concept of the methodology – reflexivity - to understand myself, that is my ontological and epistemological views.

I tackle this issue in Chapter Four by means of an internal dialogue or play. This dialogue explains, amongst other things, how I came to identify deep ecology as an appropriate perspective on the nature of reality. This is important as it is only once I had identified this ontological position that I could begin to formulate the new environmental accounting I was looking for. In the fourth and final section of this chapter I describe how and why the dialogue came about and how it helped clarify my approach to this thesis.

### **3.2 Starting the journey to an ontology and an epistemology**

Before starting this thesis I had worked as a professional accountant for 30 years and my mind had become trapped in an accountant’s view of objective reality. It had sometimes railed against this box in which it found itself but for the most part

remained contained. However as I searched for a research the protests began again. I had been reading a book on methods edited by Silverman (1997) and frankly I found all the suggestions therein trivial and uninspiring.

On the first page Silverman makes it plain he and the other contributors believe an analytical perspective is central and that he intends to broaden qualitative research beyond issues of subjective meaning; furthermore he believes in a social science that sorts fact from fancy. On page two he repeats his “...commitment to rigorous, analytically derived but non-polarised qualitative research.” He is an action man who sends his doctoral students out into the world to collect data which they bring back and “spend their remaining years pursuing the worthy but relatively non-problematic task of ploughing through their data following an already established method (ibid, p2).”

It seemed to me that his approach was overly analytical method and left no space for reflection. It suffered from the positivist’s need to explain everything, a position eloquently critiqued by Ruth Hines (1992). He appeared to assume an objective world beyond subjective meaning where his students could just collect data. Further given that the data was unsullied by human interaction it is just a question of applying the correct method and reliable and valid truth will follow – no fancies, just facts. Despite my professional training this view of the world did not feel right.

This uneasy feeling probably arose as a result of two books I had read whilst working through Silverman’s book. The first I read as a result of a somewhat philosophical conversation over lunch with some colleagues. I remembered it as being somewhat interesting and profound and decided to buy a copy and reread it. The second was simply marked as a best seller in the bookshop and as it looked interesting and I hadn’t read a novel for some time I decided to buy that too.

### ***The Outsider***

I had first read this book nearly forty years ago and it undoubtedly underwrites much of my worldview. It has taken me a little time to re-establish this worldview, not that it had really changed much in that period it had just been hidden away. I think it is appropriate to review it as it underwrites much of my criticism of science and scientific method with its subsequent over-emphasis on reliability and validity.

Wilson (2001) begins the book by drawing on characters from a variety of literary sources including novels by Albert Camus, Ernest Hemingway, James Joyce and Hermann Hesse. What these characters have in common is that they feel estranged from society; in some instances they choose to live in isolation, in others they throw themselves into life to try and overcome the feelings of separateness. Wilson terms these characters “Outsiders” and tries to understand what the author is saying behind each character. He is soon referring to Soren Kierkegaard, drawing on Jean-Paul Sartre and heading towards the idea of Existentialism. He leads on to the idea that each of these characters is estranged because they have seen something so meaningful, perhaps the very reason for existence, that they can no longer be satisfied with humdrum human activity

From here Wilson looks for instances of real life individuals who might show the characteristics of an Outsider. He discusses the lives of T E Lawrence, Vincent Van Gogh and Vaslav Nijinsky. In these individuals he finds times in their lives when their brilliance shone with incredible intensity before they closed down, committed suicide or went insane. He chooses these three individuals because he identifies three different types of Outsider and these three are representative of each – the intellectual outsider, the emotional outsider and the physical outsider. The intellectual Outsider is the true existentialist, there is being or nothingness; for the emotional Outsider, love or indifference: the physical outsider is the man of action who must live or die.

Wilson suggests that these individuals never recognised the reason for their suffering but he then leads on to someone who he believes did. He quotes Friedrich Nietzsche who tells of how he saw and experienced Pure Will,

Nietzsche subsequently built a philosophy around this experience. However as with other Outsiders the experience was too much for Nietzsche and he fell in on himself, going insane. The book goes on to draw on the work of Nicolayevich Tolstoy and Fyodor Dostoevsky who write about Outsiders and offer some form of escape from their dilemma. Wilson also discusses the lives of George Fox, a founder of the Society of Friends and William Blake, a poet and artist. He also draws on various Hindu, Buddhist and Taoist writings.

For me the important points of this book here are the idea of a life force, a reality even, that can be accessed by means other than intellect and that access is made by means of selflessness, ie by losing self in the life force itself. This idea of course is reflected in the Buddhist concept of Nirvana or the Christian idea of Heaven as being in the presence of God. This leads to the question of what, in the face of this ontology, is the role of the intellect? I would suggest that it is to explore and enjoy life in all its forms and reflect on ways in which humankind can find oneness with life. What it is not, to paraphrase William Blake (as cited in Wilson, 2001), is to place boundaries around the human senses and say this is what we are and, by implication, all that we can be.

From here there is another question, what is knowledge? In defining knowledge I echo Wilson who suggests Nietzsche would say “knowledge is merely an instrument for living, there is no such thing as abstract knowledge”. He also suggests that Kierkegaard “...was not concerned about whether man fitted into a Great Abstract System; he only knew about the simple, finite, guilty and suffering creature called Soren Kierkegaard...(ibid, p272)”. In fact in my world knowledge has a relatively low key role in the search for Truth, that is, the nature of reality. Unfortunately in recent times, in the Anglo-Saxon world at least, the accumulation of knowledge seems to have become seen as the (only acceptable) route to Truth. Knowledge has become confused with Truth and hence the concern with reliability, validity and method. Researchers feel obliged to develop special methods to ensure their findings represent the Truth. To me this is nonsense, Truth lies beyond knowledge and is to be found in feelings and emotions, in the way we experience the world, not in intellectual constructs.

So if I reject the primacy of intellect and the need for special, or some clearly defined, repeatable method, how can I carry out research? I must explore and question and relate my findings, always sharing them and always reflecting and rebuilding. Like the walker on the misty hillside whose tale starts this chapter I must observe, take help where I find it and the path will open before me.

### ***The Alchemist***

This book (Coelho, 2009) has achieved international acclaim. It has also received a number of literature awards, primarily from none Anglo-Saxon sources. It is a short novel about the adventures of a Spanish shepherd boy who sells his sheep and sets off in search of treasure. It is an allegorical story which details his exploits as he journeys across North Africa and meets a variety of people who offer him advice. Through the medium of the story Coelho contends that the way to Truth is through observation and reflection, not through method and analysis

For the purpose of this thesis I am drawing on one particular story from the book. After a short time working for a crystal merchant the boy needs to cross the desert and at the start of the journey he meets an Englishman who had studied many years at university. The Englishman knew everything about chemistry, had studied all the world's religions and spoke Esperanto but he wanted to know the one true language of the world. To this end he needed to become an alchemist and was crossing the desert to meet an Arab alchemist who possessed exceptional powers. When they met the boy explained he was looking for treasure and the Englishman replied that in a way so was he.

They join a caravan and as they crossed the desert the boy contemplated on the journey and his past life. "I've learned from the sheep and I've learned things from crystal, he thought. I can learn something from the desert, too. It seems old and wise." (p70). So he observed the caravan and listened to the wind. He advised the Englishman to do the same and in return the Englishman suggested he read more books. The boy tried to read the Englishman's books but they were strange books full of details "...about mercury, salt, dragons and kings and he

didn't understand any of it." (p76) and "There were just drawings, coded instructions and obscure texts." (p78). In the meantime the Englishman had paid attention to the desert, but he didn't learn anything new.

Eventually the boy returned the books to the Englishman who asked whether he had learnt anything. The boy summarised the contents of the books in just three sentences and concluded "...these things are all so simple that they could be written on the surface of an emerald." (p79). The Englishman concluded that the boy's soul was too primitive to understand. Meanwhile the boy went back to contemplating the desert.

Ultimately the boy meets the Arab alchemist who explains that the omens have foretold his coming and he knew the boy would need his help. The boy says surely it was the Englishman he was expecting. The alchemist explains that he has seen the Englishman and told him "He has other things to do first. But he's on the right track. He has begun to try and understand the desert." (p109). He then advises the boy on how to proceed reminding him "that wherever your heart is, there you will find your treasure." (p111).

Again the message is that Truth is not to be found in rational thought and analysis as represented in concepts and theories. Rather it is in seeing and experiencing the world as it is and understanding our place in it. When we know that we will have no need of further treasure.

### **3.3 Uncovering a methodology**

I read the aforementioned books over a Christmas break. Shortly thereafter I came across a book by Alvesson and Skoldberg (2000) and frankly I could not put it down. The authors spoke about the divisions between quantitative and qualitative research, accepting that both have their purpose depending on the problem to be researched. They saw value in empirical material, ie data, but emphasised the need to understand why we see these manifestations of reality – the data - in the way that we do. There was a place for research that focussed on why and how we interpreted empirical material. Here, I felt, was a

methodology that ran alongside my view of the world, data had to be explored from a variety of angles, opened up and the findings shared. This was a way to greater understanding, a way in which I could contribute.

### ***Reflexive Methodology: New Vistas for Qualitative Research***

In this book Alvesson and Skoldberg suggest all texts can be subject to multiple possible interpretations; these may include for example an objective interpretation, a hermeneutic reflection on this interpretation, another more critical view of the data and a post-modernist interpretation. They offer advice on how to approach such interpretations as well as suggesting how to approach alternative interpretations from various other perspectives such as a feminist viewpoint.

As noted above they state “it is not methods but ontology and epistemology which are the determinants of good social science ” (ibid, p4). As an explorer and a seeker after Truth I could only concur. Whilst a route plan and a compass are helpful true exploration is based on curiosity, intuition, alertness and quickness of mind. Only when the lay of the land and the bigger picture has been grasped might there be any point in pulling out the microscope and dissecting the flora and fauna - a form of the analysis so beloved by science and which I came to believe to be much over-rated. I began to see the world as a place we each create individually and which we share with those around us recreating at each interface something richer and more colourful. It is this sharing that makes exploration worthwhile and enhances the human experience. And so my ontology and my epistemology developed. The world became a socially constructed place where knowledge, or more correctly perhaps understanding, passed from agent to agent being rebuilt at each interface.

### ***Quadri-hermeneutics***

The research methodology proposed by Alvesson and Skoldberg begins with an appreciation of the value of empirical data as a potential source of rich interpretations. These interpretations are derived from increasingly distant metatheory. Initially the authors suggest a hermeneutic inquiry to stimulate

interpretation. They then suggest adopting a critical theory stance and even a postmodernist interpretation. They accept that there are wide variances between these different viewpoints but argue that the insights derived there from will offer a richer picture of the world. They place their book in “a precarious balance between accepting the existence of some sort of external reality ‘out there’, and accepting the rhetorical and narrative nature of our knowledge of this reality” (ibid, p289).

They start to develop their methodology by considering qualitative methods that stay close to the empirical data. For the most part they discuss grounded theory and ethnomethodology. Grounded theory is described as having its roots in symbolic interactionism and emphasising pragmatism, ideographic study and German historicism. Ethnomethodology is said to be rooted in phenomenology and hence a return to the everyday lifeworld or, as Silverman (2006) puts it, a focus on common sense practices.

The main criticisms offered against grounded theory are that it encourages an unreflected view of data processing. Silverman (2006) emphasises this by warning against trying to resolve analytical questions by “cookbook means” such as simplistic versions of grounded theory. Also it is questionable whether researchers can somehow lay aside prior knowledge whilst carrying out research as advocated by this method. Ryan, Scapens and Theobald (2002), for example, reject this concept out of hand. Perhaps the most serious criticism however is that put forward by Charmaz (2000) and reported by Bryman (2008, p549), ie that grounded theory “aims to uncover a reality external to social actors”. Regarding ethnomethodology Alvesson and Skoldberg suggest that it too often leads to researchers becoming embroiled in detail and ensnared by trivialities. In the face of these drawbacks they suggest a move away from the data to a more interpretive stance.

To this end they suggest a hermeneutic approach. Bryman (2008) explains that the idea behind hermeneutics is that the analyst of a text must seek to bring out the meanings of a text from the perspective of its author. He also notes that modern advocates of the hermeneutics approach believe it can be applied to

social actions and other non-documentary phenomena. Alvesson and Skoldberg describe two forms of hermeneutics. The variant put forward by Bryman is termed objectivist hermeneutics and sees a sharp distinction between researcher and text. The second variant is alethic hermeneutics. Alethic hermeneutics places human beings, and researchers in particular, in an ever changing 'lifeworld'. Understanding is a prerequisite to existence and each new experience brings new understanding. Researchers bring a host of experiences with them as they interpret a text and it is the conjoining of text and researcher that is of interest to alethic hermeneuticians, what is revealed between pre-understanding and understanding?

Alvesson and Skoldberg discuss both types of hermeneutic in detail. They draw on Hirsch (1967) and Betti (1967; 1980) to define rules and canons for good objectivist interpretation. Betti mooted that the following four canons should guide hermeneutic inquiry:

1. The hermeneutic autonomy of the canon,
2. The coherence of meaning,
3. The actuality of understanding, and
4. The hermeneutic correspondence of meaning.

Essentially the first canon states that the object of the hermeneutic, the text or interview, should be understood in terms of itself that is in terms of the original intention behind it. The second canon states that the object should be seen as a whole that is the meaning of any part of the object should cohere with the meaning of the whole. In the third canon Betti acknowledges that any interpretation is necessarily a creative act. There is inevitably a reshaping of the text in terms of the researchers pre-existing frames of reference. However, he suggests, care must be taken not to over-emphasise such pre-understanding as this can result in the object being subsumed by the subject (the researcher). The final canon calls on the researcher to establish a resonance or empathy with the object whereby all the thoughts that arise out of his or her consideration of the object are the subject of reflexion and interpretation.

Following its call on individual experience rules are perhaps less appropriate for alethic hermeneutics, never-the-less Alvesson and Skoldberg initially look to Maddison (1988) for some methodological principles. Maddison himself offers ten principles which Alvesson and Skoldberg suggest can be summarised under the following four headings:

1. Pattern of Interpretation
2. Text
3. Dialogue
4. Sub-interpretation

The pattern of interpretation calls for coherence between any partial interpretations and the interpretation of the whole. Interpretations should grow out of a dialogue with the text most likely starting from the interpreter's preconceptions which should be open to transformation in the course of the dialogue.

In using the word text Alvesson and Skoldberg are reminding the researcher that they are dealing with precisely that, not 'data' or 'facts' and as text words can signify different meanings which arise out of the interpretation. Researchers should be prepared to shift their frames of reference during the process of interpretation. Equally they should be aware of the context of the text yet be prepared to place things in a new context to find new meanings.

Dialogue moves the process of interpretation beyond a search for significance in the text and seeks out a dialogue with the reader of the interpretation. In this way the interpreter identifies arguments and counter-arguments as to the meaning of the text. For Madison this is key to the quality of the interpretation, replacing the logic of validation with the logic of argumentation. Critical to this aspect of dialogue is the use of genre, genres are defined as "sets of reading expectations held by communities of readers and writers at specific historical moments" (Kent, 1991, p300 as quoted by Alvesson and Skoldberg), and are precursors to understanding a dialogue. Any interpretation should be conducted within a specific genre.

Sub-interpretation leads to three criteria for assessing the plausibility of interpretations; a narrower class has more weight than a wide one, plausibility increases with frequency of instances and plausibility also increase with the number of members in a class.

Alvesson and Skoldberg then move on to discuss existential and poetic hermeneutics; interpretations of a more subjective nature. In discussing the former they draw on Heidegger (1962) and Sartre (1973) to explore the nature of the subject or interpreter in more detail, and the importance objectivity begins to swindle rapidly. In the words of Sartre (ibid, p14) "In the remedy proposed by Heidegger, there is a somewhat Nietzschean flavour. The only hope for man lies in his full realisation and acceptance of the truth "that these things are not otherwise but thus." And although his personal fate is simply to perish, he can triumph over it by inventing "purposes," "projects," which will themselves confer meaning both upon himself and upon the world of objects." In other words things are how they are and as such beyond our full understanding, the best we can make of life is to find a way to make sense of it and live accordingly. Nietzsche himself argued that claims of knowledge or more specifically Truth simply reflected the prejudices of philosophers (Nietzsche, 1997).

In essence the interpreter must reflect on and be fully aware of his or her own beliefs and understanding of the world and how they impinge on the text. It is not a requirement that they are put aside, because they can't be they are the interpreter's world, but it is a requirement that their impact on the text is understood.

Poetic hermeneutics focuses on the role of language in a text. One aim is to identify underlying metaphors that might reveal meaning or understanding internal to the text itself; alternatively it might be possible to identify what Alvesson and Skoldberg refer to as root metaphors, these refer to the external discourses that have shaped the text. Poetic hermeneutic inquiry also acknowledges that all might not be as it seems. The text may be self-delusory or

even be intent on hiding something, the interpreter is therefore required to view the text not only with empathy but with suspicion.

Against this background Alvesson and Skoldberg offer three hermeneutic circles which may be used to interpret a text and make sense of it. Each circle can be followed continuously in a sort of spiral to draw out the richest interpretations. The first circle moves from reading the text as a whole, acknowledging pre-understanding, to reading parts of the text to try and draw out a fuller understanding. The second circle moves between patterns of interpretations – what can be seen in the text, the text itself – how are the patterns drawn together, a dual dialogue that on the one hand asks questions of the text and on the other informs the reader of the interpretation and then onto various sub-interpretations. As the circle is repeated the patterns of interpretation are transformed in the light of the sub-interpretations.

The third circle moves through nine nodes seemingly moving from a more objective reality to a more subjective reality. Alvesson and Skoldberg discuss each of these nodes before present them as a list (p98):

1. Historiographic source criticism
2. Empathy I (concerning the inside of actions)
3. Empathy II (interpolation between events)
4. Existential understandings of situations
5. Poetics (metaphorical and/or narrative analysis)
6. Knocking at the text
7. The fusion of horizons
8. Reconstruction of the hidden basic question of the text
9. The hermeneutics of suspicion

Personally I find this listing a little odd in that it does not follow the sequence of inquiry as introduced by Alvesson and Skoldberg. The elements are all there but I would consider a text, that is move through the different nodes, in a slightly different order. Nodes one to three are founded in an attempt at objective interpretation or hermeneutic and I would leave them there. I would then

consider an existential understanding and to this end I would knock at the text asking what is meant and why it exists (nodes 4, 6 and 8), I would then fuse this meaning with my own understanding (node 7). I would then finish with by implementing nodes five and nine as a line of inquiry. I would then recommence the circle to see if this draws any new understanding in the light of the first understanding.

Critiques of hermeneutics include the assumption that a text does in fact have some form of coherent and unambiguous meaning although this is probably more significant in respect of objectivist hermeneutics. For objectivist hermeneuticians this leads to the problem of deciding upon the veracity of different interpretations. Alethic hermeneuticians are more able to accept a logic of argumentation between interpretations rather than a logic of validation. This however leads to another criticism, what authority has the hermeneutician to make his interpretations as compared say to a postmodernist. The answer probably lies in avoiding the question and accepting the validity (and added richness) of different interpretations.

Alvesson and Skoldberg try to bring together the best of objectivist and alethic hermeneutics and identify a number of ways into a text. This assists the researcher by pointing to a variety of interpretations and understandings. Ultimately they suggest that the researcher offers two interpretations of their data based on these two hermeneutics.

Critical theory is suggested as a triple hermeneutic, another level of interpretation. Simple hermeneutics concerns an individual's own interpretation of their reality, double hermeneutics refers to the interpretation of interpretive beings (Giddens, 1976, 1984), the triple hermeneutic focuses on unconscious processes, ideologies and other expressions of dominance. Alvesson and Skoldberg discuss the role of the Frankfurt school of philosophy in developing critical theory and Habermas in particular. They suggest that Habermas offers a more optimistic variant of critical theory with an emphasis on rationality and communication (Habermas, 1971, 1984). They note that the key objective of critical theory is emancipation and its challenge to dominant institutions and

ideologies. Inevitably this leads to the rejection of social engineering. However critical theory does not have to be wholly negative, it is looking to improve society which in Alvesson and Skoldberg's words it sees "in terms of culturally shared forms of consciousness and communication" (p127).

Alvesson and Skoldberg suggest a number of ways to approach a critical viewpoint. They stress the importance of the historical and social context of the object of research and note the social conditions, ideologies and communicative processes that underlie the empirical data. They emphasise the fundamental importance of the emancipatory interest. In practical terms they suggest posing questions that might upset the status quo or questions that seem to contradict common sense. They also suggest looking for tensions between established ideas and practices. And they remind researchers that they too are members of society and will have established patterns of thought that influence their research. Self reflection is necessary to at least mitigate ethnocentrism.

They suggest that the researcher should have a clear theoretical frame of reference in terms of metatheory. Referring to Deetz and Kersten (1983) they specifically talk about an understanding of language and meaning, a theory of society as a whole and a theory of the unconscious. They further refer to Deetz and Kersten to distinguish between surface structure and deep structure interpretations. Deep structure refers to taken for granted and unquestioned beliefs and is of particular interest to the critical theorist. If identified these can be investigated in two ways, either what is the source of the structure or what is its content. Deep structures are difficult to identify but are of fundamental importance in understanding social behaviour.

In summarizing their ideas for a reflexive methodology including critical theory Alvesson and Skoldberg emphasise the critical stance that social science is never neutral. There is always a political dimension. Critical theory takes on the dominant institutions and ideologies and searches for an emancipatory outcome. They acknowledge criticisms that state it is too negative, it has no clear methodology, it is too rational, and it is naive in positing that undistorted

communication is possible. Despite these criticisms critical theory offers a powerful light to shine on the world and is a useful third level of interpretation.

Alvesson and Skoldberg suggest that one more interpretation should be adopted and they suggest poststructuralism and postmodernism as one set of alternatives or language, gender or power as another set of perspectives. It is this fourth interpretation or hermeneutic that causes Alvesson and Skoldberg to refer to their reflexive methodology as quadri-hermeneutics. For my part I will be keen to identify any discourses underlying the text and the threads of power that run through it. Guided by Alvesson and Skolberg I will draw on poststructuralist perspectives and also on the ideas of Foucault.

To this end I first note that I share Lyotard's (1984) objections to grand narratives and see the world as small, local and fragmented. I also share his and Thebaud's (1986) view that critical theory places too much emphasis on rationality, consensus and the potential of communication. In the first chapter of their book, appropriately entitled *The Impossible Consensus*, they note "There is no metalanguage: there are only genres of language, genres of discourse" (ibid, p28). The emphasis on rationality is also criticised by Derrida (1976,) closely focussing on language he also underlines the difficulty of achieving consensus and clear communication. By a method of deconstruction he purports to expose weaknesses and absurdities in texts. A poststructuralist analysis of a text will inevitably reveal more than one point of view, there will be a polyphony of voices.

However where I part company with poststructuralists in particular is when they demote the individual from the central position in making sense of the world and posit language at the centre. At this point it seems to me we become the victim of circumstance in a world beyond our control. For me this is one step too far. Whilst it may be argued that we are in one sense the node of the all discourses to which we have been subjected never-the-less we are self-aware and therefore more than those discourses, we have agency.

At this point I refer to the later Foucault. Alvesson and Skoldberg note that much of Foucault's work is concerned with the relationship between power and

knowledge and the discourses that emanate there from. For a long period he saw these as the centre of subjectivity, the catalyst of thoughts, ideas and emotions. However in *The Use of Pleasure* (Foucault, 1985) he discovered a third dimension to go alongside power and knowledge, that of self. In the words of Deleuze (1988, p106) he did not, “discover the subject. In fact he had already defined it as a derivative, a function derived from the statement. But by defining it now as a derivative of the outside, conditioned by the fold, he draws it out fully and gives it an irreducible dimension”. Deleuze describes Foucault’s struggle with this new dimension, not least in giving it a name but ultimately he adds “Who am I?” to his earlier questions of “What can I do?” and “What do I know?” (ibid, p115). In this sense he puts the individual firmly back in the thick of things, trying to make sense of that which is known and taking action as necessary.

In my research I focus on the discourses manifested in the data. I find a number of different voices and identify power relationships. I also offer a suspicious deconstruction and reconstruction of the text. This emphasis is a little different to that of Alvesson and Skoldberg but at this point I view their proposals more as a guide than a method.

<b>Level</b>	<b>Focus</b>
Interaction with empirical material	Accounts in interviews, observations of situations and other empirical materials
Interpretation	Underlying meanings
Critical Interpretation	Ideology, power, social reproduction
Reflection on text production and language use	Own text, claims to authority, selectivity of the voices represented in the text

**Table 3.1 – Levels of interpretation**

In the final chapter of their book Alvesson and Skoldberg summarize their methodology as “reflexive interpretation” which is “a demand for reflection in

research in conjunction with interpretation at several levels” (p238). A key aspect of reflexive interpretation is an “open play of reflection across various levels of interpretation” (p248) . They reaffirm the levels of interpretation in a table which is repeated as Table 3.1 (taken from Alvesson and Skoldberg, 2000, p250). They emphasise that no one level should dominate the interpretation and that interpretation can start at any level. They suggest the researcher can either focus on one level at a time just visiting the other levels once or twice whilst considering that specific level or, alternatively the researcher can continually move between levels as interpretations are uncovered. Similarly the interpretations could be presented individually at each level or they could be synthesised into a single text. In my research I eventually focused on three texts, in this case interviews, which I somehow merged into one narrative as I moved across different levels of interpretation before re-appearing as four separate stories.

### **3.4 The dialogue**

The next chapter is presented as a dialogue. The aim of this dialogue is to explain my ontology and my epistemology as these are, according to Alvesson and Skoldberg (2000), the determinants of good social science. The dialogue is the outcome of considerable reflection where I turned the Alvesson and Skoldberg quadri-hermeneutic inward to identify the ideologies and discourses in my head and give them a metaphorical voice in the dialogue. What I do in the remainder of this section is first emphasise the importance of knowing your own mind, ontological and epistemological position even, if one is to offer any interpretation of a text; and secondly offer an interpretation of the dialogue itself.

#### ***Knowing your mind***

Beyond Alvesson and Skoldberg’s own axiom concerning ontology and epistemology I am going to draw on three aspects of interpretation that demand that the researcher has a clear understanding of his or her own mind prior to attempting interpretation. Firstly I refer to Betti’s third and fourth canons. In the third canon Betti acknowledges a researcher will bring pre-existing frames of

reference to the text and the text will be described and explained in the light flowing through those frames of reference. He therefore issues a caveat warning that care must be taken to ensure that the text is not overwhelmed by the subject. In his fourth canon Betti emphasises this point by calling on the researcher to establish a resonance with the text by immersing his- or herself in the thought processes that created the text. It seems to me that to fulfil either of these canons the researcher would have to have knowledge of his or her own thoughts and beliefs to either put them to one side or at least, and probably more realisable, minimise them in some way.

Secondly I refer to Maddison's principles as summarised by Alvesson and Skoldberg. In discussing patterns of interpretation they suggest interpretations should grow out of a dialogue with the text most likely starting from the interpreter's preconceptions which should be open to transformation in the course of the dialogue. Further they use the word text to remind the researcher that words can signify different meanings and researchers may need to shift their terms of reference to discover new meanings. Again it is incumbent on the researcher to know their own mind if they are going to build on it or reshape their thoughts to search out new meanings.

Finally I repeat the words of Sartre (1973) quoted above, "In the remedy proposed by Heidegger, there is a somewhat Nietzschean flavour. The only hope for man lies in his full realisation and acceptance of the truth "that these things are not otherwise but thus." And although his personal fate is simply to perish, he can triumph over it by inventing "purposes," "projects," which will themselves confer meaning both upon himself and upon the world of objects." It is necessarily incumbent for the researcher to identify any such projects that he or she has invented in order to make sense of the world and be aware of how they affect his or interpretation of the text.

### ***Interpreting the dialogue***

The dialogue is built around a central character or 'hero' who essentially represents me. He is on a journey – to where is neither disclosed nor important –

to find out what people mean by accounting and environmental, and indeed what he thinks they mean. He finds himself in an inn where folk are recounting karaoke-style their own experiences of nature as a form of entertainment. In the inn he also meets diverse characters who have various conflicting views of the world none of which can be shown to be authentic or true but each of which has merits as well as demerits. He talks to many of these characters and he also listens to the conversations they have amongst themselves. The characters represent the discourses and ideologies that emerged as I reflected on how I see the world, and the experiences of nature are mine copied from diaries I have written over the years. The latter are important because they represent my feelings whereas the characters can only represent my understanding of intellectual constructs, and it is both these aspects of experience that make up my view of the world and how we can know it.

The first Act goes straight to the point and asks who am I and what can I know? Philosophical views and psychological views are aired, and indeed a perhaps outdated psycho-analytical perspective. The hero listens to the contrasting views, the metaphysical propositions and the unlikely alliance of science and postmodernism that refutes these propositions. It seems he begins to believe we cannot possibly know the Truth. In this Act we are also introduced to a number of characters representing important discourses, ie the Environment (Mother Nature), Religion, Science and Business (Mr Commerce). The first two of these begin to square up against the other two and each side seems to have a preconceived idea about whose side the hero will take – the side of business and science.

Despite the hero's seeming acknowledgement that we can never know the Truth the soothsayer's tale accompanying Act One implies a spiritual connection with nature. This is explored in the second Act. Here the hero shows great interest in Deep Ecology (Naess, 1973) and an inter-connectedness of all things natural. Whilst still acknowledging we can never know the Truth he notes in conversation with the Religious Man the extent to which religions have hinted at inter-connectedness and how this supports the Deep Ecology founded by Arne Naess. Furthermore he notes experiences in his own life that provide further support,

experiences exemplified in the performer's tale encompassing the Act. Perhaps echoing Sartre's (1973) observation that we need to invent projects or purposes to make sense of life and Hegel's principle of determinate negation (Sills, 1995) he begins to see Deep Ecology as a way for him to think about life in general and how he should live it. He remains very much aware of postmodern and scientific criticism but sees their arguments as empty of any real meaning. A point he takes up with Professor Science in the next Act.

Professor Science asks the hero why he is so sceptical of science. In response the hero calls science arrogant in that it seems to be convinced that it is the route to Truth. Referring to three versions of the history of science (Chalmers, 1999; Leahey, 2004; Foucault, 2002) he argues that science is just another belief system, another interpretation of sensory data or empiricism. He acknowledges that it has a contribution to make to the welfare of mankind though he notes it is equally likely to lead to pain, suffering and hardship. In short it is amoral, without values, with no sense of ethics or aesthetics. Essentially science can create and build knowledge but it has nothing to say about understanding what it is to be alive. The hero then intimates that science has been captured, or better, bought by capitalist interests who use it as a means of control to enhance their power. Control is obviously an anathema to our hero whose attitude is exemplified in the Scotsman's tale unfolding in the background. He sees nature as a partner rather than an agent to be controlled or conquered.

In Act Four the hero converses with a businessman. There is an obvious argument going on which is never resolved as the protagonists have separate understandings of the world and each wishes to see it shaped in different ways. The hero sees business in the modern world as based on a far too simplistic economic model of rationality and self-interest which is driven by a competition discourse based on a false premise. He argues that model and discourse are based on and derive power from inauthentic claims of scientific evidence and subsequent theory. He further argues that business like science has no real values or ethics; it is based, with a few admirable exceptions, purely on the goal of accumulating wealth or capital. The businessman argues in return that the hero's view of the world is just as much a model and one which is less believable

and certainly less accepted. The Act finishes with the hero decrying business's attempts to give everything a monetary value and the businessman mocking the idea of co-operative business. It would seem everything is about prevailing discourses and power. In the meanwhile the storyteller in the background remains calm and reminds us man and nature can live together, though it will take some thought.

In the final Act the hero meets nature face to face and is still unable to decipher exactly what she is other than many different things to many different people. The world as we know it is socially constructed and we are firmly entrenched within it. We cannot step outside the world to see what it really is; and Nature is the world, is reality, is the Truth. Thus we can only know her as she is presented to us in the discourses we meet each and every day of our lives. And it turns out for some people she is a monetary sum. The hero denies this and determines to found an alternative discourse to show her in all her beauty, wisdom and splendour. A view, discourse even, that would inspire the imagination rather than satiate the senses.

He then tells the tale of how his curiosity was first aroused – during a trip to St Andrews – revealing an inter-connectedness present long before he had heard of deep ecology let alone read anything of it. To him it feels real, not just a theory, but it is unproven and he knows he can never be sure. For now he must treat it and the other deep ecology principles as a theory on which to build his discourse as he believes this will open the door to a better world.

## **4. “OPENING UP THE DISCOURSES IN MY HEAD: ARGUMENTS IN A PUB” - AN INTERNAL DIALOGUE**

### **4.1 Introduction**

Our hero, an ex-management accountant, has recently read stories of environmental management accounting and despite many years in the field of management accounting he has never heard of, let alone witnessed, this phenomenon. He is now on a journey to find what people mean when they refer to accounting and to the environment and, indeed, what he means.

In the course of this journey he now finds himself in a large dimly-lit hostelry which has one large reception lounge in which guests can congregate. It is an ‘Open-Mic’ night with a ‘Nature’ theme. Would be minstrels are playing songs, reciting poetry and telling tales. A fire burns in a hearth to the side of the bar, away from the bar and the hearth the room gets progressively darker. In the darkness there are an indistinguishable but seemingly large number of tables, most of which are occupied.

### **4.2 Act One - Who am I and what can I know?**

*In the background a soothsayer began his tale, “I was walking in Wales yesterday.”*

“Accounting,” she said, “was the first step in the fall of man.”

“How do you make that out?” I said.

“First there was we,” she replied. “Then there was I, quickly followed by he and then it. Then there was he has more of it than I!”

“But what has that got to do with accounting and the fall of man?” I asked.

“At first it did not matter who had what. That was what the Gods had decreed and that was how it was. Then the Gods were banished and the accountants began to count. They counted the distance across the plains and the time taken to cross them, they counted the stars in the sky and the hairs on a man’s head, they counted everything; in particular they counted how much he had and then how much he had and indeed how much each and every he had.

Soon they forgot about the plains, the sky and the man. These were replaced by the number and the bigger the number the more impressive, the more important was the number; and lost were the plains, the sky and the man.”

“Hmph!” I replied and walked back to the fire.

“Don’t mind her,” said the smartly dressed man by the fire. “She has done nothing but sulk since we moved into town. She used to be mayoress but she was so inefficient and we, the newcomers, made so many improvements the people voted our party in.”

“What is she called?” I asked.

“Mother Nature,” he replied. “Don’t get me wrong though, she did a lot of good work and left us a lot of resources to work with, but she just didn’t use them right.”

“That’s right,” said the man in the white coat next to him. “She never bothered to find out how things work, she just left them to chance. We analysed her output, experimented with it and measured the results. Before you could say Empiricist we had everything under control and output was soaring.”

“That sounds good,” I responded.

“Oh it is,” said the first man. “Now there are more of us and we all have more. But we haven’t introduced ourselves. I am Mr Commerce and this is Professor

Science. He knows practically everything and he tells me how things work so I can make money out of it. I keep most of this money but I give him some so he can find out even more things and I can make even more money.”

“What happens when he knows everything?” I asked.

“Well my colleagues and I are still some way off,” said Professor Science, “so we tend not to think about it. We know we can get there but we are happy just to investigate those areas where the money....”

“What he means,” interspersed Mr Commerce, “is that we humans can have every faith in his ability, we will all continue to benefit from his work and that of his colleagues. And we will of course distribute those benefits fairly and without prejudice through the market where everyone is equal.”

“Like Tweedle Dee and Tweedle Dum.” Mother Nature muttered sardonically as she joined the three of us. With her was an obviously religious man, he wore only a robe and sandals and no ornamentation at all.

“An interesting question, what happens when we know everything?” he commented.

“Sehr interessantes”, said the stocky middle-aged man ordering a drink from the bar. “My friends and I have been discussing the nature of knowledge, and indeed what it is to live, for some time. Perhaps you would like to join us?”

We moved to join a group of Europeans in the lounge – I heard French and German – and I pondered on how I had got involved in this conversation. My interest was in accounting, environmental management accounting to be precise, and I had been considering the meaning of ‘environmental’ when Mother Nature had started talking to me. Maybe she had read my notes over my shoulder.

Strangely enough the first voice I heard was that of a young Englishman (Wilson, 2001). “You are obviously struggling with something,” he said, “you wouldn’t be

here if you weren't. It's that question 'Why?' I can tell. Well I have conversed with thinkers from Blake to Nietzsche, from Kierkegaard to Sartre. With writers that include Dostoevsky and Camus. Each found their own answers. Some of them are here maybe you can talk to them."

Then he was gone, on reflection maybe he was never there. Perhaps he was just a memory. That's one of my problems; I have always struggled to decide what is real and what is just in my head.

"I just heard my name." said a man, presumably a pastor judging by his dress, in a Danish accent. "My name is Kierkegaard, Soren Kierkegaard."

"Yes," I replied. "Somebody just said that you knew the answer to the question 'Why?' and me, well I wonder 'Why' people should care for the environment. I know I do but I don't know why. To be honest I am not even sure anymore what the 'environment' is."

"I doubt you will ever find the answer those questions. Life is a personal and subjective experience and I doubt there is any all-encompassing understanding of the universe in which we live (Hannay, 1991, Westphal, 1998, Blattner, 2006)."

"Absolutely," said the man to his left. "As my friend Edmund Husserl says things depend on our experience of them and what we bring to them (Polt, 1999, Blattner, 2006)."

"How do you mean?" I asked.

"Life is short," he replied, "and it has no fixed nature. Its essence 'lies in its to be' (Blattner, 2006, p35). We are simply thrown into the world and must somehow make sense of it. We have to find our own reason for life (Polt, 1999) as it constantly unfolds before us."

"Humans have always wondered about the nature of the universe and our world in particular," spoke a quiet voice from behind me. It was the religious man I had

noticed earlier. “Judaism, Taoism, Confucianism and Buddhism all have their roots in writings more than 2,500 years old and these religions have, to various degrees, sought to describe the universe and ascribe meaning to it.”

“I have little time for religion,” responded the speaker.

“Me too,” I ventured bravely, “I have searched for God many times but whenever I come close He or She eludes me.”

“It is true many religions such as Judaism and Christianity and Islam find meaning in God. The universe is explained in terms of God the creator who is an omnipresent and omniscient being,” replied the religious man. “Through him those who follow the religion are able to understand their existence.”

“Yes,” said Kierkegaard re-entering the conversation. “I have found understanding in my religion. You see we have to make choices. But the important thing is, having made a choice, to commit to it with passion.”

“Life appears to be about choices then?” I asked metaphorically. “I suppose it is possible to make sense of it through God. A man I know (McIntosh, 2004) unwraps a version of Christianity wherein God is much more allegorical figure, representative rather than real, yet still personal to those who choose to communicate with Him or Her; but I doubt that this is the God most Christians (or Jews or Moslems) believe in.”

“I am not sure about ‘choices’,” responded the still unnamed speaker. “There are many ways to see the world. We live in it with Others and draw knowledge from them from the very beginning. Consequently the way we see the world is shaped by them and as such is ‘inauthentic’; it is not how we would see it, it is how ‘they’ see it. It is important that we are aware of this and perhaps seek after the ‘authentic’ Truth in so far as this is possible.”

“Where do you begin?” I asked. “Take God for example. Surely a creator who is omnipresent and omniscient would mean a universe in which all life is surely pre-

determined and the nature of agency severely limited if not non-existent? That would render this conversation meaningless for a start!"

"Go on," said the religious man.

"Well part of me, the rational part, says the idea of an all powerful, omnipresent God is unnecessary, a little self-serving even. Mankind can't understand the universe so he invents a figure who can. He then gives this figure human and super-human attributes; the former allowing him to associate with said figure, the latter allowing the figure to know what mankind can't know. I do not see the need for this figure. Yet part of me sees how important God is to many people, and I remember that our knowledge is limited, thus I have to leave room for the possibility He or She exists."

"In the East," said the religious man, "they went a different way, two different ways perhaps. Initially there were many gods and in parts there still are, further East gods have had less of a part to play.

"Ah, the gods," said Mother Nature, "my incestuous children sired by their half brothers - mankind. Together they sought to make sense of the world we shared. That is until the voice of Reason lost sight of sense and feeling and sought to portray the world as words and numbers."

"And a good job too." said Mr Commerce. "We are all infinitely better off since we listened to Reason. Since he appeared we have been able to curtail your more perverse creations and turn the world into a better place. With due thanks to Professor Science of course."

"Oh thank you," responded the Professor, sounding a little embarrassed.

"Interesting that," said a tall, rather stern looking lady in glasses. "I was talking to a man called John Steinbeck the other day and he said how we might know of something, that is have feelings about it, yet not have a word for it; 'man has to

have feelings and then words before he can come close to thought and, in the past at least, that has taken a long time' he said (Steinbeck, 1965).

"The gods are alive and well in the Upanishads," continued the religious man, ignoring the interruptions. "They continue to help people understand those things that lie beyond Reason's voice. But there are those who have never sought their help. They simply talk of the Tao, the Way (Tzu, 1963). For them 'The way is forever nameless (ibid, p37). For them 'there is no reason for us to assume that the totally real is totally knowable' (ibid, pxix)."

"Now I might be able to live with that," remarked the (still) unnamed speaker.

"Who are you?" I asked.

"It matters not who he is," interrupted a man with a pronounced French accent.

"More important is who he is to be." he continued smiling to himself, he seemed to have made a joke. "Like many of us here, my friend Gabriel Marcel (Reynolds, 2006) calls us the Existentialists, he wonders about what it means to be. Who are we? What are we? Now me I see us as being and having consciousness, and through that we come to exist as our Self (Sartre, 1973, Barnes, 1992). Perhaps, even, as that Self that Mother Nature appears to dislike so much?"

"Have you ever seen this Self?" shouted a young German voice impatiently (Heaton and Groves, 2009) from a corner of the room. "Self is just another word in a lexicon that is the world we know, the only world we can know."

"C'est vrai," echoed a number of French voices.

Ignoring them the Frenchman continued, "However as I see it we must also recognise there is an aspect of us that depends on our recognition by Others (being-for-others). We exist in the space between Others. Essentially our existence depends on the existence of Others (Sartre, 1973)."

“I like that idea,” I said, “but now, having heard those calling in the background, it appears I have another decision to make. First God or no God. Now Self or no Self. Furthermore if Self does exist how do I deal with the Others who seem to make me what I am?”

“Followers of the Tao,” responded the religious man, “would probably not recognise the metaphysical nature of your enquiry. However they would be comfortable with your quest to know how to live. The Taoist book *Tao Te Ching* is very short and though said to be by Lao Tzu it is often considered to be an anthology bringing together the ideas of a number of Chinese authors who offer advice on how to live and how to govern.”

“But that sounds like just another book on etiquette,” I replied.

“In some ways yes,” he returned. “but remember the Tao tells us that not everything is knowable. It gives advice but implicit in that is that we must make our own way.”

“Selbstverständlich,” said the (still) unknown but now obviously German speaker.

“I should also say there is further advice from the East,” continued the religious man, “which is relevant to Self.”

“And that is?” I asked.

“It comes from Buddhism.” he replied, “Buddhism too is more about how to act and behave (Conze, 1994) but equally it seems to recognise Self in that it suggests we lose it in our search for contentment (Zimmerman, 2006).”

“I am thinking particularly of a confluence of Buddhism and Tao which became known as Ch’an Buddhism in China and Zen Buddhism in Japan (Suzuki, 1991). Zen is a systematic training of the mind which claims to reveal the mystery of existence in the ‘most uninteresting and uneventful life of the plain man in the street’ (ibid, p45). Zen believes that the answer to this mystery lies within all of

us and to find it we need to acquire a new viewpoint or satori. This requires a systematic stripping away of pre-conceived notions, of logic and analysis, and the opening up of an inner consciousness. This inner consciousness is beyond any logical statement we can make but through it we will experience Nirvana.”

“Whoa,” I said, “Now that is metaphysical.”

“Yes it is”, said an wise-looking, avuncular chap with a moustache. “and westerners have difficulty with satori because it goes beyond rationality and can only be experienced. It defies logic and consciousness. I suspect it is an experience drawn directly from the unconscious and ‘an answer of Nature’ (ibid, p20). By unconscious I mean ‘the matrix of all metaphysical assertions, of all mythology, all philosophy (in so far as it is not merely critical) and all forms of life which are based upon psychological suppositions’ (ibid, p23). Zen is the product of some of the most venturesome minds of the East over the last two thousand years. In the west only Goethe or Nietzsche have come close to touching the sort of experience that is satori”

A dark figure at the back of the room groaned and this was echoed by the Frenchmen who cheered the young German earlier. I guessed they were critical of his implicit acceptance of Self.

“Who are you?” I asked.

“My name is Jung and my calling is psychology and psycho-analysis,” he replied.

“He besmirches the science of psychology with his outdated ideas,” cried a French voice. “There is no Self, no consciousness that we can ever know. There are only words and logical analysis.”

“Precisely what Zen seeks to bypass,” I said, “yet you say there is nothing else. What can I make of that?”

The dark figure stirred. “Whilst I despise metaphysics I understand the need to know who we are. The answer surely lies within us, words are inadequate, and it is for us to search for it. Friend Martin seems to have eventually found his answer in art and poetry – Goethe even (Blattner, 2006) – so maybe Carl Gustav has a point. And surely I will die searching for who I am.”

It seems the unknown earlier speaker was Martin Heidegger. I was to find out later the dark figure was Friederick Nietzsche.

“None of this helping much,” I said, “I have yet to decide if I - that is my Self - exist at all. Still less do I know about any Others.”

“Well let me tell you what I know about Self,” said a smart looking lady. She reminded me of my doctor. “I too am a psychologist and have studied the mind and human behaviour for many years, that’s what we psychologists do (Gross, 2010).”

“And, I might add,” she said with a questioning look at Jung, “we do it in a scientific manner.”

“Quite right,” said Professor Science.

“There are several approaches to psychology (Gross, 2010),” continued the smart looking lady. “The earliest scientific approach was behaviourism which is in essence an empirical approach seeing the mind as inaccessible and choosing to observe human behaviour and measure it in some way.”

“Very good,” said Professor Science.

Personally I was unsure what this might tell me about Self and I said as much.

“The next development was probably his field,” she continued pointing at Jung, “Psychodynamism! He and his friends Adler and Freud made up models of the mind in order to explain behaviour.”

There was more than a hint of sarcasm in her voice. There was also some cheering in the background, egging her on. Metaphysics was certainly unpopular in some quarters.

“I merely found a way to explain what I observed,” retorted Jung. “The model of Self, including the conscious and unconscious Self, worked in that it explained what I saw and was useful in my work as a psychotherapist. Ultimately I had no reason to disbelieve that we, that is our Selves, did not exist.”

“Well,” I said, “the idea of Self certainly seems to fit in with some of these Eastern ideas, but as a sort of hindrance to contentment.”

“Obviously my earlier comments on Zen show I broadly agree with your point,” said Jung. “I would also add that man often loses sight of who he is ‘putting his own conception of himself in place of his real being’ (Jung, 2002, p58).”

“So you think that we have a Self but it is somehow deluded into thinking it is something else,” I commented. “I guess that ties in with Herr Heidegger’s idea of inauthentic knowledge, perhaps we have been misled, not necessarily on purpose, by Others. And perhaps Satori is an experience wherein we see through this inauthentic knowledge and experience who we truly are.”

“And perhaps we even find a collective unconsciousness,” whispered Jung, more uncertain now.

“Or perhaps Self simply disappears,” suggested the religious man.

“Perhaps the young German chap was right,” I said slowly. “Perhaps Self is just a word given to us as a way to understand our perceptions. A heritage passed down by Others who also think of themselves as Selves. Perhaps there is no Self.”

“OK that’s enough of that,” said the Psychologist lady, “Let’s get back to what we can know.”

“Humanist psychology developed in the 1950s and probably the most famous exponent is Maslow who intimated the ultimate human goal is self-actualisation (Maslow, 1954) where one becomes everything one is capable of becoming.”  
“Hmm,” said the religious man, “This, in part at least, reminds me of the Hindu idea of self-realization (Narasimhan, et al., 2010, Narayanan, 2010).”

“And satori and Nirvana,” I added.

“Not so,” said the Psychologist lady. “Humanism was a product of Modernity, men-and-women kind would make their own futures. Herr Jung and his friends talked of a Self determined by Others, hinting at deeper, unknowable forces.”

“Maybe, just maybe they were partly right,” I responded. “As I just said perhaps Self is given to us by Others as a way of understanding our perceptions, and maybe as part of that gift we are introduced to the idea of making choices. I guess I am wondering whether there is a pre-existing Self, an Id as Freud (1923/1960) might put it, or a simply a Self given to us by others. I guess I will never know, both ideas are metaphysical and beyond our reach.”

“Following humanism we have cognitive psychology,” continued the Psychologist with a touch of boredom bordering on impatience. “Cognitive psychologists do not try to build a model but seek to understand human thought by way of analogy and metaphor. They compare thought processes with computer processes for example. In this way they move beyond the limits of pure logic and induction. This is actually a fault with both humanism and cognitive psychology, they put forward theories that cannot be proven empirically.”

“Quite so”, said Professor Science.

“Social constructionism came next,” said the Psychologist. “It has been described as follows ‘We are born into a world where the conceptual frameworks and categories used by the people of our culture already exist...Concepts and categories are acquired by each person as they develop the use of language and

are thus reproduced every day by everyone who shares a culture and language. This means that the way a person thinks, the very categories and concepts that provide a meaning for them, are provided by the language that they use. Language is therefore a necessary pre-condition for thought as we know it (Burr, 2003).’ Essentially there is only language and our understanding of the world is framed by our words. Psychologists must work within this frame.”

There was some more cheering from the French crowd at the back.

“I am not sure if I accept that,” I said. “That stern lady with the glasses reminded us of what John Steinbeck said about feelings coming before words.”

“I’m the Librarian,” shouted the lady from the back.

“That’s up to you,” said the Psychologist, now definitely impatient. “The final type of psychology I have in mind is evolutionary psychology. This suggests the mind has evolved in much the same way as any other bodily organ. According to this theory there are certain traits ‘hardwired’ into our way of thinking, for example the need for a mate, that give rise to feelings and emotions in a pre-determined way. Everything we are and what we do can be traced back to our evolution and as scientists we are searching for evidence to prove this.”

“So we are back to determinism,” I said. “We are a product of chemical reactions over time which in turn give rise to traits that make us human?”

“Well I won’t accept that,” said the Frenchman who had spoken earlier.

“Existence comes before essence (Sartre, 1973?).”

“In my heart I agree,” I said, “but my head knows we cannot know.”

“As Richard Rorty (1991) said,” spoke the Librarian in confirmation, “there is no “God’s-eye point of view” or a “sky-hook” that will lift us above the world to see the Truth.”

“If you have finished,” called out a man in green, “I am an Ecopsychologist and I note you have omitted to mention my craft.”

“I wonder why?” said the Psychologist sarcastically.

“Because you science types won’t acknowledge anything that can’t be measured,” replied the man in green. “Ecopsychology however has a good pedigree. Robert Greenaway, a writer who worked for Maslow no less, can probably be named as the founder of ecopsychology though he referred to it as psychoecology. He also explored something called transpersonal psychology which is a psychology that ‘embraces and draws upon the wisdom of the world’s spiritual traditions and the developments in modern psychology’ (Www.Transpersonalcentre.Co.Uk/About) something which also interested our friend Carl Gustav (Jung, 1991, 2002).”

“The term ecopsychology itself appears to have been invented by Theodore Roszak (1992). He actually defined it (Roszak, 1994) as (1) an emerging synthesis of ecology and psychology, (2) the skilful application of ecological insights to the practice of psychotherapy, (3) the discovery of our emotional bond with the planet, and (4) defining ‘sanity’ as if the whole world mattered (Schroll, 2007) In other words a psychology that acknowledges our place as part of, not just in, the world.

My ears pricked up. I wanted to know why people might be interested in the environment. Here was something that felt very relevant.

*The soothsayer was finishing his tale, “I had intended to walk around the Cwm Eigau horseshoe; a ten mile hike over Carneddy Llewellyn, the second highest mountain in Wales. Not for the first time this mountain threw me off, I barely reached the shoulder before I decided I had had enough. But only in defeat can one advance and as I reflected on the experience I learned a little more about patience, spirituality and humility. I felt closer to my Self to use a Zen expression. And the world around me joined in my celebration, I saw a whinchat and heard a cuckoo plus a host of other, more familiar friends.”*

### 4.3 Act Two - Deep ecology and belief systems.

*The next performer began, "Today I went for a walk across Wharncliffe Common and beyond."*

I went over and sat by the man in green.

"You sound very at one with nature," I offered.

"I am...we all are," he said. "It's just that some folks don't see it. They have become disconnected somehow. Mostly because they rush about and never stop to think, to wonder, to soak in and appreciate the world around them. They just want to take and don't think about the consequences."

"Yes," said his colleague, an outdoor type wearing hiking boots and with a mountaineers fleece hung over the back of his chair, "people are in too much of a rush. They don't think about who we are or where we are from, or even what is right and what is wrong anymore."

"Arne is a deep thinker," said the man in green, "he can spend weeks in his cabin in the mountains just thinking. He is something of a celebrity to those who think about the environment and is said to have founded the Deep Ecology movement (Pepper, 1996, Belshaw, 2001). It's a philosophy that has influenced the way many people think of the environment (Colby, 1991, Milne, 1991, Milne et al, 2008, Gray et al, 1993 Gray and Bebbington, 2001, Bebbington et al, 2001)."

"Ecosophy," said Arne.

"Pardon," I said.

"Ecosophy," he said. "What I propose 'is a kind of sophia wisdom, it contains both norms, rules, postulates, value priority announcements and hypotheses concerning the state of affairs of our universe' (Witoszek and Brennan, 1999, p6).

It is based on ecological knowledge and experience 'which have suggested, inspired and fortified the deep ecology movement' (ibid, p6) but the movement is essentially ecophilosophical rather than ecological."

"My head is already starting to spin," I said,

"It is complicated," said the man in green, "Arne argues there is no one way into deep ecology and it is supported by and supports diversity. Consequently there have been many interpretations and critiques..."

"Complex," said Arne, "not complicated.

"Complex because ecosystems are part of a unity which we may or may not ever come to understand. Complicated implies a lack of unity, chaos even. It is important to recognise the difference because a disturbance to complex systems can cause unforeseeable consequences elsewhere in the system. We need to be aware of our ignorance and sensitive to the possible consequences of our actions."

"Well I get that," I said.

"Good," said the man in green. "Maybe you ought to explain a little more to our friend Arne. He appears to be interested in your ecosophy."

"There are seven key points," Arne began immediately, there was no doubting his belief. "These are (1) the rejection of the man-in-environment image in favour of the relational total-field image, (2) biospherical egalitarianism in principle, (3) the principles of diversity and of symbiosis, (4) an anti-class posture, (5) the fight against pollution and resource depletion, (6) complexity not complication and (7) local autonomy and decentralization (Naess, 1973)."

"Now these principles have been discussed and argued over and even changed and re-written, but this is how deep ecology started."

“I can see that relational total-field and biospherical egalitarianism could be a problem,” I said. “You are proposing a new concept and also a very arguable one.”

“Yes,” said the man in green. “Arne spent a long time with a man called Bill Devall discussing these principles and Bill and George Sessions (2007) rewrote them. Bill also wrote a history of Deep Ecology with Alan Drengson (2010) and explicitly denied the need for biospherical egalitarianism.”

“There have been many arguments over biospherical egalitarianism,” smiled Arne. “Richard Watson (1983), William French (1995) and Warwick Fox (1984a, 1984b) all wanted me to draw up some rules to seemingly prioritise or rank life forms in some form of ethical system. Something Desjardin (1993, 2007) and Newton (2003) have attempted from an ethical stance, and Goodpaster (1978) and Singer (1993) have tried from an intrinsic value perspective. But I resisted and Warwick eventually settled for an argument suggesting we should look to cultivate a deep ecological consciousness, a change in our perception of the way things are.”

“An ontological shift,” I mooted.

“Don’t say that too loud,” said a quiet voice from behind me. It was the religious man. “That continental lot do not have a lot of time for metaphysics.”

“True,” I said, “but I find this argument quite compelling. It seems to gell with my experience, my feelings, my instincts. My head says it can’t be so but my heart is pulled towards it.”

“Perhaps sometimes our head is wrong,” said the religious man. “Perhaps the Zen Buddhists are right and we need to strip away our preconceptions and the limitations of logic and language.”

“I think Mr Naess here,” the religious man continued, he obviously knew Arne, “would agree that we are not separate from the rest of nature, that all organisms

can be seen as 'knots in a biospherical net or field of intrinsic relations' (Witoszek and Brennan, 1999, p3).

"Yes" affirmed Arne.

"Well," continued the religious man once more, "the idea of intrinsic relations is fundamental to the Chinese view of reality, 'all modalities of being, from rock to Heaven, are integral parts of a continuum' (Weiming, 1998, p108) and the Buddhist view also, 'Nothing is formed in isolation and, like the jewelled net of Indra, each individual reflects every other infinitely' (Sivarska, 2005, p71). Without European preconceptions the world can be seen differently."

"If such preconceptions, for example the Cartesian dualism, are put aside the world can be viewed very differently. It has been said that seeing humans not as entities but as clearings 'in which entities (including thoughts, feelings, perceptions, objects, others) appear helped Heidegger overcome not only dualism but also anthropocentrism' (Zimmerman, 2006, p295). You met Martin earlier didn't you? The important thing is that we must try and look beyond the limitations placed on us by others, by language, by common understandings."

"Humans as entities," I wondered. "We are back to discussing the nature of Self."

"Of course," returned the religious man, "we can only see ... or perhaps we are conditioned to see ... the world as our Self so surely it is important we try and establish what that is or at least what it might be. And of course there are many, often conflicting, possibilities."

"For example from the West, the Ancient Greeks in fact, we have the mind matter dichotomy (Leahey, 2004). Whereas the East avoids this dichotomy, Buddhists think in terms of the stream of life (Kaza, 2008) which in China is referred to as Chi, the energy of life. The Ancient Greeks also gave us atomism (ibid) and this, as argued from an eastern perspective, has led to an 'attachment to an atomised sense of self and a self/other dualism are the antithesis of interdependence and is an obstacle to achieving the peace of enlightenment' (Sivaraksa, 2005, p71).

“True,” I said. “In the West we are individuals, the atoms that make up society. In the East we seem more part of a whole, a community, than an individual.”

“Perhaps reflecting further the religions of the West and East,” added the religious man. “In the West we have an omnipotent God, in the East they do not entertain ‘conceptions of creation ex nihilo by the hand of God, or through the will of God, and all other mechanistic, teleological and theistic cosmologies’ (Mote cited in Weiming, 1998, p106) and ‘the genuine Chinese cosmogony is that of an organismic process, meaning that all of the parts of the entire cosmos belong to one organic whole and that they all interact as participants in one spontaneously self-generating life process’ (ibid, p105)”.

“I guess such ideas aren’t unheard of in the West,” I responded, “I think of James Lovelock (2006) and Gaia; and of Jung and his version of libido (Storr, 1998) - that sounds a bit like Chi. But which ideas are right and which are wrong.”

“I doubt we will ever know or even need to know,” suggested the religious man.

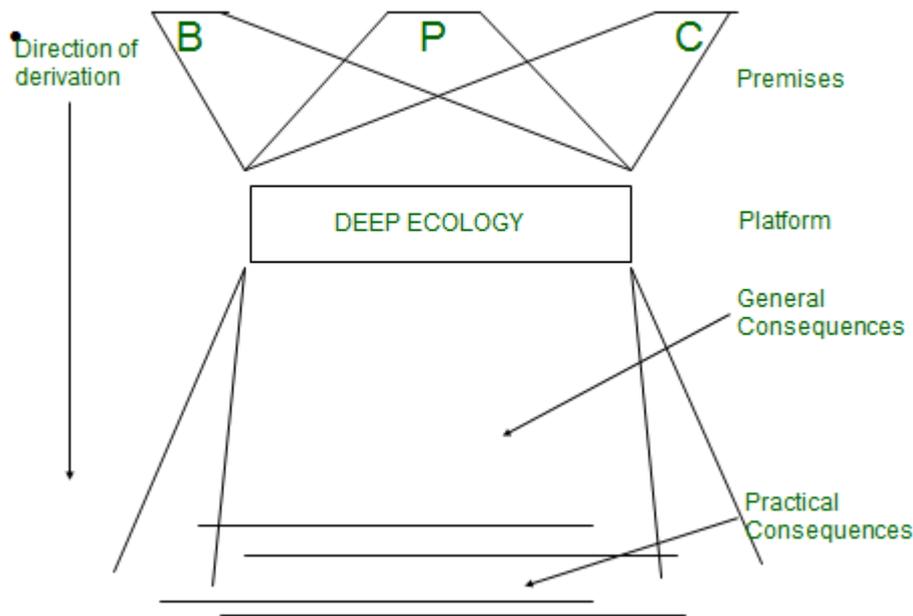
“No,” I replied. “All I can do, must do, is keep an open mind.”

“Amen to that,” said Arne. “I admire Martin Heidegger and his cynical view of truth, that is our inability to know the Truth. Yet I admire Baruch Spinoza for his complex metaphysical arguments that helped him, and help me, understand the world. If we are to survive in this world we need to embrace diversity and a plurality of views. It was this understanding that underwrote my Apron diagram.”

“What’s that,” I asked.

Arne took out a pen and began to draw on the back of a nearby menu. The result looked like this:

## Naess, 1984



“Here are the norms of deep ecology and here are the behavioural outcomes,” he said pointing at various aspects of the diagram. “The norms are derived from the religious and/or philosophical standpoint of any given individual. Deep ecology accepts a diversity of views and does not seek to dominate.”

“It is Yin rather than Yang,” interspersed the religious man, “where ‘Yin is the quiet, contemplative stillness of the sage, yang the strong, creative action of Kings’ (Capra, 1983, p119 cited in Hines, 1992, p316).”

“I don’t know if all philosophies and religions could get us to those norms,” I said, “but to quote my friend Alister McIntosh, ‘I’m expressing these things in a Christian framework because that is what’s most relevant to where I am digging from culturally. But equally, the same thing can be said from within any faith based on love: we are also parts of the ‘Body of Islam’; expressions of the ‘Buddha nature’; children of the Goddess, or in the Sanskrit of Hinduism, Tat Tvam asi – ‘That thou art’ – meaning individual soul (Atman) is ultimately at one with universal soul (Brahma).’ (McIntosh, 2004, p118). I think he would agree that any faith based in love would get us to those norms.”

“A wonderful example of how the meeting of East and West can underwrite new thoughts and ideas,” noted the religious man. “Invaluable as we try ‘to synthesize the dialectical and teleological tradition of Western thought with an Eastern critique of the self and identity... Perhaps this is not possible, but I see the confrontation between these traditions as necessary and creative.’ (Clark, 2010, p37). And perhaps another area worthy of consideration in this context is self-realization (Narasimhan et al 2010, Zimmerman, 2006, Drenson and Devall, 2010).

“We talked about that earlier too,” I said

“But we are different now,” said the religious man. “We are rebuilding our worlds as we speak.”

“Alister spoke of self-realization,” I said. “‘Self-realization – the full expression of who we are – means starting to feel ourselves as part of everything’ (McIntosh, 2004, p118), he said. Of course it is a difficult thing to talk about as it is a feeling as compared to a thought, and words can only describe thoughts.”

“Interesting,” said the religious man, “Can you explain?”

“Well,” I said, “Sometimes when I run there is no me, no body that is, free of constraints I move through time and space. Or when I play table tennis there is no me, I am connected to the ball and together we move back and forth over and around the table.”

“Empty handed I go, and behold the spade is in my hands; I walk on foot, and yet on the back of an ox I am riding; When I pass over the bridge, Lo, the water floweth not, but the bridge doth flow,” said the religious man.

“Precisely,” I said. “Sometimes when I am riding the horse and I are one, neither of us is in charge, we simply move through the obstacles.”

“That was the gatha of Jenye (Suzuki, 1991, p58).” said the religious man, “It captures the teaching of Zen. It is said ‘If we really want to get to the bottom of life, we must abandon cherished syllogisms, we must acquire a new way of observation whereby we can escape the tyranny of logic and the one-sidedness of our everyday philosophy’ (ibid).”

“Hocus pocus,” muttered the psychologist in the background. “He is just describing the release of endomorphins brought on by physical exercise.”

“Amen to that,” said Professor Science somewhat ironically.

“So many possibilities,” I said. “But what does the world of science offer by way of Why? What Reason does reason give? If it is all so mechanical then there is no right and no wrong. There is no reason to strive. There is no meaning to life.”

“Yet when I walk through a field or over a hill, when I see a bird, a butterfly or a flower, I feel an affinity. A oneness that gives meaning to life. The hills tell me of times past, the flowers and the birds talk of now whilst the wind portends the future. Experience tells me we are truly part of an inter-related totality.”

“Just another discourse,” called a derisive voice. I ignored it.

“And if we are all one,” I continued, “then surely we are all equal. Yes, from here I can see it, biospherical egalitarianism. We share all, including our lives, each of us eventually giving up life, or more precisely Self, that others can live.”

“I think you have got it,” said Arne. “that deep pleasure that comes from close partnership with other forms of life.”

“Yes,” I cried, excited now, “and symbiosis follows naturally as we work together and diversity too as we celebrate life in many different ways.”

“And pollution and resource depletion...” offered Arne.

“Must be banished,” I continued. “Pollution poisons life and life is not a resource to be taken at will.”

“And local autonomy and the rejection of class follow naturally too,” finished the religious man, “as we are all equal and must respect the right of others to live their lives their way.”

“Metaphysics, metaphysics, more made-up metaphysics.” called mocking voices from the background.

“Dogmatic and misanthropic (Bookchin, 1987),” shouted others.

“There is much resistance to the idea of biospherical egalitarianism,” said the religious man.

“Well I am certainly not misanthropic,” said Arne, “I respect all life, and that includes human life (Naess, 1987). Nor am I dogmatic, I welcome a plurality of views. Witness my Apron diagram. I welcome any number of views.”

“But what of those with no philosophical or religious views?” I asked.

“If you mean those with no underlying belief in the nature of reality, those who travel through life on a veneer of words saying that is all there is,” he replied, “or perhaps those who suggest every problem, every issue, must and can only be analysed within its context, then I suggest they think again. Their reasoning will always start somewhere. And from there they may or may not find their way to deep ecology and the inter-relatedness of everything. Deep ecology is neither provable nor disprovable but it always remains possible.”

“And it offers a reason to live,” I added. “A way that is neither dominated nor dominant. Maybe it’s a discourse that makes me think that is good, or maybe it is simply good. Either way it is a belief system worth holding.”

“It is probably true we can never know what is True,” said Herr Heidegger, who had just joined us.

“But what we must always anguish over what it might be and with it the meaning of our existence,” said the man with the pronounced French accent who had accompanied him.

“And the way I see it,” said a third voice, “if we are not sure about something we can always say ‘well we can’t know whether this is true or not but for the time being we will allow it as a proposition and see if it works’ (Sills, 1995). A chap called Hegel used to always be saying it, called it the principle of determinate negation as I recall. It has certainly helped me make a decision or two. ”

“That’s a useful idea,” I said, “I am forever the sceptic but maybe I can look at the world from a deep ecology perspective and see if it works.”

“Arne is very convincing,” said the man in green.

“He is,” I replied. “I was educated to believe in science and the superiority of rational thinking and logic but a lifetime of observation has made me sceptical. It seems riven with argument and at times prone to over confident and even erroneous claims. My mother pushed me towards Christianity, a journey I have made several times returning unconvinced. And my uncle was a philosopher, and it was he who pointed me to the East many years ago. I have never forgotten his directions and I was pleased to make a return trip recently.”

“All these experiences and more,” I continued, “concur with what Arne has to say. I feel very comfortable with his ideas.”

“Good,” said Arne.

“I don’t get it. Why are you so sceptical of science?” asked Professor Science, stepping forward and looking puzzled.

*The latest performance was just ending, “At the start I followed a bridle path through fields of green corn that rolled away on either side of me. And interspersed throughout the fields were magnificent oak trees becoming, in the distance, woods of oak and beech that stretched over the surrounding hills. I could have been walking through a Constable painting or in a Victorian novel. I passed four fine horses, skylarks sang, two grey partridges followed the path about a hundred yards in front of me and a glorious yellowhammer flew up into a tree on my right.*

*Towards the end of my walk I passed through some woods. The understorey was rich, pink campion stood nearly three feet high and there were clouds of gleaming white stitchwort abundantly dispersed. I crossed a meadow amidst purple vetch and yellow buttercups, eventually finding some ponds. Red and blue damselflies flitted robotically from reed to reed then a glorious golden chaser rose out of a ditch to claim the airspace, whirring in a large circle, wary of me, but knowing this was his territory.*

*I passed a notice board proclaiming the history of the common and I felt deeply aware of the interconnectedness of everything.*

#### **4.4 Act Three - Exploring the limitations of science.**

*Next up was a Scotsman. “I soon reached Glen Lednock,” he began.*

He was stood some distance away so I walked over and joined him.

“I am sixty one years old,” I replied. “At school I joined discussions in the astronomical society debating the pros and cons of steady state theory versus the big bang theory. I have seen scientific claims come and go; always, always claiming they were right. And the world – journalists, broadcasters, politicians - picked them up and proclaimed they were right...because they were scientifically proven! And then they were wrong or at the very least disputed. That is why I am sceptical of science. Too often it makes unfounded claims and speaks in half truths.”

“That’s quite an unkind summary,” said Professor Science.

“Is it?” I replied, “Do you remember the BSE epidemic in the 1990s. Scientists told us the disease could not pass from cows to humans. They were so certain, so positive, but it turns out they did not know and could not foresee that the virus would be able to morph, change shape to adapt to a new host; and people died. (Hinchliffe, 2007)”

“And when I hear eminent folk like Stephen Hawkins arrogantly proclaiming ‘Why is there something rather than nothing? Why does the Universe follow this particular set of laws and not some others? Why do we exist? Traditionally these are questions for philosophy but philosophy is now dead. Philosophy has not kept up with the modern developments in science...’ (Page, 2012, p8) revealing a complete ignorance of the philosophical notions that underpin his branch of science, then I think I have cause to be wary of science and its claims.”

“In what way do you see science being underpinned by philosophy?” asked the Professor.

“That’s easy,” interspersed an American voice. “Science as we know it today is underpinned by empiricism and atomism. The first idea was mooted by Empodocles in Ancient Greece in about 450 BC, the other by Democritus a few years later. Empiricism effectively says we can only know the world through our senses and atomism, as the name suggests, suggests the universe is made up of tiny particles. Empiricism has had supporters throughout history, Aristotle for example and Thomas Aquineas. Atomism took longer to catch on. (Leahey, 2004).”

“Who are you?” asked the Professor.

“I am a historian of science,” replied the American.

“Oh,” said the Professor, “but we have moved on since the Ancient Greeks and we now know the universe is made up of atoms, well a variety of particles really, and although we make use of a variety of equipment which effectively extend our senses, our senses are still the only way we can know the world.”

“My friend Hegel would certainly dispute that,” said the voice I had heard earlier alongside Herr Heidegger and the Frenchman. “He pretty much demolished the whole idea of sense-certainty.”

“And you are?” said the Professor, perhaps a touch defensively.

“A Romantic,” came the response, and a little laughter travelled around the room.

“Well I think we can dismiss you dreamers,” said the Professor, emboldened by the laughter.

“That’s a typical scientific response,” I said. “You think the only voice of note is that of science. A voice itself at times full of nonsense, a voice that has nothing to say about the important things, that is how we should live and feel; yet it thinks it is the only voice with anything to say.”

“Nonsense?” said the Professor. “When do scientists talk nonsense?”

“Where do I begin?” I said. “Multi-dimensional universes (Hooper, 2014), particles that are waves and can travel along two routes simultaneously (Brooks, 2010b). Even one of your own, Roger Penrose, scorns some of the new physics. He says it opens the floodgates for every flaky idea under the sun (Brooks, 2010a). Maybe in fairness it isn’t nonsense, who am I to judge? But to the man in the street it is just as nonsensical as talk of demons and fairies.”

“As Lyotard (1984, p29) informs us,” interspersed the Librarian, “scientific knowledge ‘cannot know and make known that it is the true knowledge without resorting to the other, narrative, kind of knowledge, which from its point of view is no knowledge at all’.”

“Good old Jean-Francois,” called a young German voice that I had heard earlier, “he understands. I too have investigated the games language can play and how knowledge can be delegitimized (Lyotard, 1984).”

“Whoa,” said the Historian, “before you get into an argument let’s just discuss the nature of science a little further.”

“Science as generally understood,” he continued, “is derived from positivism, an idea introduced by Auguste Comte in the nineteenth century. This idea was further refined and developed by the logical positivist school of philosophy in the 1920s. (1999). Positivism, like empiricism, believes that knowledge should be based on observation from which it is possible to describe, and even predict and control, events. No explanation of why things happen the way they do is necessary. They just do.”

“I don’t think that is the impression given by most scientists, including Stephen Hawkins,” I said, “It seems to me that they think that they, and they alone, know how to uncover knowledge. And that was a Freudian slip, which I will blame on years of exposure to the scientific discourse; nobody uncovers knowledge, they construct it.”

“Indeed many if not most scientists believe in some form of external reality,” said the Historian. “they adopt what is known as the causal approach. This approach assumes the goal of science is to penetrate the structure of reality and discover the causes of the ‘laws of nature’ (Leahey, 2004). These scientists are not afraid to go beyond the facts and embrace the metaphysical. They are willing to offer explanations but protect their findings from superstition by rigorously testing every hypothesis and challenging every theory. Philosophically of course this position can be critiqued from the perspective that causal structure is always beyond observation.”

“So some scientists go beyond empiricism,” I stated. “They invoke rationality, build theories.”

“Yes,” said the historian, “Both positivists and causal-realists build theories. According to the latter these represent our best knowledge of Truth, the true nature of the universe. For the former (sometimes known as nomological-antirealists) theories are simply useful models, essentially collections of sentences beginning with observational terms building through axioms to theory (Leahey, 2004).”

“So where do you stand?” I asked Professor Science.

“Erm...well...erm I have never really thought about it,” he replied. “Using Truth like that is a bit of a puzzle but my immediate reaction is that there is a real universe and we are uncovering its mysteries.”

“And,” he continued, “we do this very scientifically, basing all our conclusions on good solid evidence. Basically we observe something, gather lots of, as has been said, empirical evidence and propose a theory based on that evidence. We then test that theory to make sure it holds up and, if and when, it doesn’t we refute it.”

“Precisely as Karl Popper used to argue,” said the Librarian, “A theory is not a valid theory unless there is some way it might be disproved (Popper, 1972), otherwise any statement could claim to be a theory and it would not be possible to refute it.”

“But it is always just a theory,” I pointed out, “and scientists build theories on theories and ultimately claiming these constructs, these models, are a truthful depiction of reality. Further they and their supporters claim that these models and the associated methods are the only worthwhile ones and when faced with problems theirs is the voice we should turn to.”

“Hence, I would suggest,” I said turning to the Professor, “your smug response to our friend here.”

“Thank you,” said the Romantic. “Actually I have no problem with this idea of building theories on theories provided they work. As I said earlier, though you may not have seen me, my friend Hegel used it to great effect; he called it the principle of determinate negation (Sills, 1995).

“Take care,” said the Librarian, “Ludwig Wittgenstein no less has suggested ‘we may not advance any kind of theory’ (Pleasants, 1999, p2).”

“Thank you.” It was the young German again. “You are very kind.

“Fair enough,” I said whilst wondering who that young German could be, “but it is the way scientific claims are made that annoys me. They claim to be so right, then next time you look their claims have fallen through and we are told, with a straight face and without the slightest sense of foolishness, that it is all different now, this is how the world is.”

“I think you are referring to paradigm shifts,” said the Historian. “It has been argued that science moves forward in paradigms (Kuhn, 1970). Essentially science would build up a particular model and put it forward as the way things are until the evidence refuted it and pointed to a new model or paradigm. Others would argue that this is an over-simplification that, in fact, science is always made up of competing research programmes (Lakatos, 1970) each of which has their supporters, and therefore science does not point to one absolute Truth.”

“Well that explains Roger Penrose’s comments,” I responded, “And I guess in this world of competing programmes some are eventually killed off as evidence accumulates in favour of another programme. But all that just underlines my point, science is just another voice built on theories. Theories grounded in empirical evidence maybe but that does not make them right, nor does it make them the only theories worth considering. For example we could rationalise and deduce theories. Provided we state our fundamental axioms and provided our subsequent models work then they are as good as any scientific theory.”

“Metaphysics, yet again metaphysics,” called (possibly fewer) voices in the background.

“No,” I said, “Just my way of making sense of life. I make no claims to Truth.”

“You sound more than a little like Paul Feyerabend, who some might describe as an anarchist,” said the Historian. “In essence he argued that the scientific method was a just a veil to hide the subjective views of the scientist and hence no more reliable than witchcraft (Chalmers, 1999).”

“Ah, my friend Paul,” shouted Arne from the bar, “he wrote to me about the limitations of language and knowledge and my intuitions pertaining to deep ecology. He noted how difficult it would always be to truly understand one another, how we therefore each had to find our own way forward and how in effect one way was as good as another (Feyerabend, 1999). I told him of my agreement, of my admiration for the way he maintains many views and how this resonates with the deep ecology principle of diversity (Naess, 1991).

“Well I am not sure about the witchcraft bit,” I said with a wry smile, “but I am with him on the limitations of language and finding our own way forward, and with you Arne on the diversity bit.”

At this point I turned back towards the Professor. He had been joined by Mr Commerce and they had been chatting. Looking towards me he said, “Well you can say what you like but surely there is one thing you can’t deny, progress! Science has taken humanity forward, we are so much better off than we were. Through science we have progressed.”

I looked at him “Progress that has lead to warm, comfortable housing and to travel beyond the imagination of those alive one hundred years ago? Or progress that has lead to machines capable of doing all hard labour on our behalf? Perhaps you mean progress that has lead to instantaneous communication worldwide? I don’t suppose you mean the progress that has lead

to melting ice caps, vanishing species, hydrogen bombs or internet pornography and freely available drugs and guns?" I countered.

"That's not the fault of science," he said quickly, somewhat irritated I think.

"Maybe it is and maybe it isn't," I said, "but I repeat science is just one voice. It does not have the answers to everything and never will. It is a voice to be respected – mostly – but it and the world in general need to be aware of its limitations. There are moral and ethical, not to mention aesthetic, dimensions to the way in which we live our lives about which science has nothing to say."

"I don't get you," said Mr Commerce. "Why do you come down so hard on science?"

"I am hard on science," I replied, "because knowingly or unknowingly it is a discourse that underwrites something I really dislike. Capitalism! Capitalism and its inevitable corollaries, control and inequity."

"Ah now I see, the politics of envy," responded Mr Commerce.

"Not at all," I smiled, "Though we may return to that discussion later. I repeat, I refer to the way in which the discourse of science has been used to underwrite and support capitalism and all its excesses."

"What do you mean by discourse then?" asked Mr Commerce.

"I see discourse as the conceptual framework that shapes our thinking (Hinchliffe and Belshaw, 2003) and I believe these discourses shape and are shaped by the power that flows through human society and indeed life in general," I said.

"How is science a discourse?" queried Mr Commerce.

"Let me explain," said a Frenchman stepping out from the crowd. I wasn't sure if I had seen him before.

“First we need to understand the way we know things and how ‘science’ came about. Then we need to understand the nature of control and how that has changed over time. Then perhaps we will understand the role of power in shaping control and in particular the linking of science and commerce.”

“And you are Monsieur?” asked Mr Commerce.

“I am Michel Foucault,” he replied, “and I have spent a great deal of time studying history.”

“It appears to me that there are three distinct periods of time wherein the nature of knowledge itself, ie the nature of what is considered to be knowledge, changes. In the 16<sup>th</sup> century knowledge was based on resemblance or similitude. There were four ways in which things were known, convenientia (adjacency or proximity to other things), aemulatio (emulation), analogy and sympathies. Ultimately it was the interpretation of one or more of these similitudes that allowed things to be known (Foucault, 2002)”.

“So we could not actually know something?” I said. “We just knew it because of its relationship with (and its difference from) everything else.”

Foucault continued, “By the end of the 16<sup>th</sup> century we had begun to enter the Classical Age. This was the age in which all things were to be classified, to be placed in taxonomies, tables and lists. For example in the early part of the century a natural history would describe a creature or plant by referenced to ‘its elements or organs as of describing the resemblances that could be found in it, the virtues that it was thought to possess, the legends and stories with which it had been involved, its place in heraldry, the medicaments that were concocted from its substance, the foods it provided, what the ancients recorded of it, and what travellers might have said of it’ (ibid, p140). Later in the century another writer would subdivide a chapter on the same plant or animal ‘under twelve headings: name, anatomical parts, habitat, ages, generation, voice, movements, sympathy and antipathy, uses, medicinal uses’ (ibid, p141). The former could be

described as a “show” whilst the later version might be described as an arrangement or ‘table’. ‘What came surreptitiously into being between the age of theatre and that of the catalogue was not the desire for knowledge, but a new way of connecting things both to the eye and to discourse. A new way of making history’ (ibid, p143)”.

“And so we make a break from the interrelationship of everything,” I added. “From now on everything is analysed, atomised and made to stand alone.”

Foucault was non-committal. He continued, “At the end of the 18<sup>th</sup> century there is ‘a discontinuity as enigmatic in its principle, in its original rupture, as that which separates the Paracelsian circles from the Cartesian order’ (ibid, p235). Knowledge was ‘no longer that of identities and differences, that of non-quantitative orders, that of a universal characterization, of a general taximonia, of a non-measurable mathesis, but an area of made up of organic structures, that is, of internal relations between elements whose totality performs a function.’ (ibid, p236). Knowledge is no longer arranged in comparative tables but in functional silos linking observations through time. I call this The Age of History and link it to the birth of ‘the empirical’ (ibid, p237). Here is ‘a philosophy deprived of a certain metaphysics because it has been separated off from the space of order, yet doomed to Time, to its flux and its returns, because it is trapped in the mode of being of History’ (ibid, p238).”

“So,” I said, “In the Classical Age knowledge was tabulated according to traits that were somehow linked to a pure, metaphysical form but now, in the new age, knowledge is based on worldly observations that build up over time; knowledge such as biology and economics.”

“Knowledge that is surely inward looking and constrained by its own roots,” I continued, “myopic and unable to look outside itself to see the world in its totality.”

Foucault remained impassive, it was for others to draw conclusions. “The roots of the discontinuity lay in the limitations of the ‘tabular’ method,” he said.

“Essentially classification depended on the identification of a general trait to classify against and problems arose when there is more than one such trait to classify against. This problem was tackled by way of the Kantian critique which offered the possibility of transcendental essences as a means of classification but this metaphysical approach was at odds with the empirical approach to knowledge. This schism between two forms of knowledge remains with us today in an era I sometimes refer to as the Modern Era (ibid).”

“OK,” said Mr Commerce looking at me, “I can understand this view on the history of science but I think your interpretation of it is, at best, idiosyncratic.”

“Myopia explains science’s blundering approach to what it calls progress,” I interposed quickly. “Each branch of knowledge works inside itself and as a result too often fails to see the unintended consequences of its findings. What is needed is a more thoughtful, holistic approach to knowledge. But that has not suited the rich and powerful and, as a consequence, we have not endeavoured to develop such an approach.”

“Power,” said Foucault, “is the key.”

There was a dry chuckle from somewhere at the back of the inn. I noted that Nietzsche was still with us.

“Power in the Middle Ages,” continued Foucault, “lay in blood, in life itself, or rather in the ability to take life. If you disobeyed your master, your king for example, he had the right to take your life. This power was manifested in him by some deity and you were called upon to obey (Foucault, 1978).”

“Over time this power dissipated and obedience came to be achieved through administrative control. Such control depended on knowledge of the controlled and this knowledge in turn depended on science.”

“And the two continue to work together to subjugate the citizenry and maintain the status quo,” I added. “That is the retention of power by the privileged few and a gross inequality in the distribution of wealth and income.”

“And it isn’t just the citizenry,” added another voice - Mother Nature had joined us. “Science is the very alter of human reason with its supreme faith in its supposed “ability to confront and solve the many problems that humans face, its ability to rearrange both the world of Nature and the affairs of men and women so that human life will prosper (Ehrenfeld cited in Lindholdt, 2012, p102).’ I too am under attack from science.”

“Oh it’s you again,” said Mr Commerce, “Sulking as usual. You are far too defensive.”

“Yes,” said the Professor, “I have never attacked you. I have simply made better use of your resources, freeing them up for everyone’s benefit.”

“Everyone?” asked the Religious Man, who had also caught up with us. “Or perhaps you mean every one? Thus implying an analysis of life into discrete units and almost certainly favouring some units above others, ie humans.”

“Is that all humans?” he asked wryly, “Or do you favour particular groups?”

“Don’t start that nonsense,” replied the Professor with not a little irritation, “My colleagues and I simply study the world, and indeed the universe, objectively then make useful observations and offer useful explanations to enhance our knowledge.”

“You remind me of the story of Pontius Pilate,” replied the religious man. “You take no responsibility for the so-called knowledge you offer and you blissfully ignore how you resource your studies.”

“So-called knowledge, what does that mean?” asked the Professor pointedly.

“Knowledge of a techno-economic nature within a knowledge based economy (Martin, 2005),” returned the Religious Man. “As compared to compared to knowledge that refers to cultural renaissance, socio-political empowerment, intellectual pursuit or spiritual awakening (ibid) for example.”

“Your knowledge,” he continued, “is a technology-based science which disregards the ‘life-world’ and the foundations of meaning in a subjective world (Husserl, 1970). Further it is epistemologically-ethnocentric in that it is biased towards the science and technology developed in the west and assumes there is nothing to be learned from non-western cultures. As such it has underwritten an ecological imperialism that has devastated ecologies and sustainable living patterns (Crosby, 1986).

“Summarizing,” said I, taking up his rhetoric, “my critique so very eloquently whilst making the important link between science and technology.”

“It is technology that makes control possible (Habermas, 1971) and enables the administrators in their quest for control.” I continued.

“And who are these demons, these administrators?” asked Mr Commerce with a rather superior look.

“Well actually, today, they are you and your colleagues.” I replied.

*The Scotsman was finishing his story, “I was quickly enveloped in mist and could see no more than 50 yards in front of me. However there is a clear path all the way up to about 2,500 feet so there were no navigational problems at this stage, and I could always walk back down the path if I felt uncomfortable at any point. As I walked I began to formulate my future plans and slowly my head began to clear. At about the precise point I had settled the thoughts in my head, in fact at precisely the same point, I walked out of the clouds to see the peak of the Ben clearly etched against the sky high on my left. The sun was shining through a saddle directly in front of me and the sky was clear blue.*

*I looked around me and I was standing above the clouds. Various peaks were rising above the clouds as if to greet me. It was majestic. I climbed a little higher, to a point just below the saddle where the path turned left towards the peak of the Ben. I sat on a stone and soaked up the view. These are the moments that take hill walking into your very soul.*

*Out of respect to the Ben I did not continue the climb. After he and his neighbours had helped me clear my mind I could not “conquer” him like some zealous youth out to conquer another Munro. He was my friend and that would have been disrespectful.*

#### **4.5 Act Four - Knocking at the foundations of capitalism**

*The next speaker looked like he was on the way home from work. “It had been a quiet day,” he announced.*

Mr Commerce was initially taken aback. Then he smiled with a wolfish gleam in his eye. To him this was a challenge and he was nothing if not competitive.

“Let’s sit down and chat,” he said smoothly. “You see me as a demon?”

“Your word, not mine,” I replied, “But there is no doubt in my mind that in many parts of the world today you and yours are at the epicentre of power. The cost of control is enormous and can only be funded by huge capital investment in relevant technologies that offer an equally huge return. Only capitalism provides access to the funds required and it is capitalists who, in their search for such technologies, fund the search for knowledge. As a corollary we have economy-based knowledge rather than a knowledge-based economy (Rajeswar, 2010).”

“And you see that as wrong?” asked Mr Commerce.

“Well I certainly see it as an unfortunate marriage,” I said, “bringing out the worst in both partners. For example capitalism has taken on the Darwinian, that is the seemingly scientific, notion of survival of the fittest to underwrite one of its

fundamental ideologies – competition (Hinchliffe, 2007). Survival of the fittest is not even a theory in the Popperian sense – how do you disprove it? - yet capitalism promotes and uses it as a scientific discourse to bolster its own arguments. And who in the modern world is going to question science?”

“You don’t agree with competition then?” probed Mr Commerce.

“Well continuing in an ecological vein,” I said, “There are other relationships besides competition and I prefer symbiotic rather than antibiotic ones. If I were to choose a model from nature I would choose co-operation rather than competition. Working together rather than against each other is surely more productive and sustainable.”

“Where is she?” said Mr Commerce with a grin, he was referring to Mother Nature, he could be witty as well as charming. “She always turns up.”

However this time she didn’t and I continued, “Competition was promoted by the nouveau riche of the industrial revolution to justify their own acquisitive nature (Hinchliffe, 2007; Myerson and Rydin, 1996).

“But surely as rational, self-interested creatures we are bound to compete,” he countered.

“Just a minute,” I returned just as quickly, “where does this rational, self interested creature come from?”

“General observation of course,” was his confident response.

“So it’s a kind of theory then?” I asked.

“Well it’s obvious isn’t it?” he returned.

“Not to me,” I replied. “There is a discourse that would have us believe that we are rational and self-interested but it is itself grounded in rationality without any

real evidence still less proof. It is based on theory and again poor theory in Popperian terms. Personally I would propose another theory or, more correctly, conjecture. A conjecture built on Levinas's claim that we are given Self by the Other and therefore feel and owe a responsibility to the Other (McPhail and Walters, 2009). In other words we have interests and responsibilities that extend beyond our self."

"I doubt that many would choose your theory over mine," said Mr Commerce.

"That's because of the power of the discourse that your theory underwrites. The discourse of economics," I responded. "Certainly we in the western world have come to see economics as the true guiding light that will indicate when all is well and when all is not well in our society. It even offers views on what we should do when all is not well, though these are often in conflict."

"Might it not be that this discourse, as you call it, is right?" asked Mr Commerce. "After all if so many people think it is, why should you be right?"

"I would critique economics on three grounds," I said. "First, as I have already argued, it is based on a poor theory. A theory which is in reality a reductionist conjecture based on two axioms, rationality and self-interest, both of which can be refuted. Secondly it claims to be a science, the type of science that, in the modernist tradition, purports to know the answers or at least be in the process of determining them. Thirdly (I smiled) like the majority of science it is in cahoots with the capitalists, supporting their claims and underwriting their excesses."

"There's a lot to think about in that statement," replied Mr Commerce seemingly a little thoughtful for once. "Perhaps we can start with reductionist?"

"Economics in its purest form," I suggested, "reduces the world to a series of interactions between individuals. And even these individuals are what can only be described as parodies of the real thing, they have but two attributes – rationality and self-interest. From these gross simplifications economists purport to model the world in all its richness and provide us with advice on how to live our

lives. Where are the values, the ethics, the aesthetics and all the other things that make us human?”

“In their eagerness to be seen as scientists,” I continued, “with the kudos that attracted as the modern world developed, economists began to measure, model and theorise. To this end they measured relationships between variables such as supply and demand; they applied the atomism endemic in modern science, arriving at the individual subject; they then theorised around individual utility. The scientific approach and the simplicity of their ideas made them into the first social scientists, ideal travelling companions for the new breed of capitalism arising out of the industrial revolution.”

“And what’s your problem with rationality?” asked Mr Commerce.

“I have two really,” I replied. “Firstly we are not primarily rational thinkers, our first thoughts are instinctive, intuitive really. We only revert to rationality when our problems seem insurmountable and we are forced to slow down and think (Kahneman, 2012). Secondly rationality leads to the reductionism I have just spoken about. We build models to help us through our intractable problems and in doing so lose sight of reality (McGilchrist, 2009).

“You think we are irrational then?” asked Mr Commerce.

“An interesting word,” I responded, “which carries quite a lot stigma with it. I certainly think we are illogical at times, possibly most of the time, but I am not saying we do not have the ability to reason. What I would say though is that so-called rationality is socially constructed varying over time as discourses change.”

“Absolutment,” I heard Monsieur Foucault say (Foucault, 1972).

“But surely,” responded Mr Commerce with a cunning look in his eye, “if rationality is socially constructed then so are things like values and, taking your arguments further, so is reality as we know it. In such a fluid, relativist situation I would argue our models are as real as anything else.”

I thought for a while.

“They are real within themselves and in bringing a new, albeit procrustean view on reality they will surely construct a different, new reality (Hines, 1988),” I eventually said, “but they are incomplete. They omit factors, important factors, factors that oftentimes could change outcomes or understandings derived from the overly simple model. Sometimes these factors are omitted innocently, a miscalculation, but sometimes, I think it true to say, there is intent. Deliberate manipulation designed to achieve the ends of the modeller.”

“For example?” queried Mr Commerce.

“Well staying with within the subject matter of economics,” I replied, “I would draw your attention to the work Friederich von Hayek, the doyen of free marketers. Throughout his career he was at odds with John Maynard Keynes over the latter’s use of modelling (Wapshott, 2011), essentially he continually warned against the over-simplification inherent in econometric models. As for his own attempts at modelling they were never really accepted by the economics community because they grew ever more complex and unenlightening as they tried to mirror reality.”

“His arguments and experiences underline my critique of models as oversimplifications. Deliberate manipulation is less obvious and probably less likely. However given that some scientists have not been above manipulating the evidence to support their theories, for example Cyril Burt and his research into inheritance and intelligence, then it is surely possible that some scientists might have chosen to ignore a potential variable if it detracted from the results they were looking for.”

“Hmmm,” said Mr Commerce, “You can be as suspicious as I am. And I can’t reasonably deny my own inclination towards your understanding of rationality in so far as we are not always given to rational consideration. Heaven help my advertising budget if we were.”

He smiled and continued, “And yes I even follow your arguments about the power of discourse. However I find economic models very useful in my business and I am going continue using them because they help me make money. Whether they are true or lead to some ‘right’ answer, whatever that is, I neither know nor care really. As for science, you won’t catch me detracting from that either, it too is very useful.”

“That sums up the problem with business today though,” I replied. “It underlines why I think you are the ‘demon’.

“How’s that,” he responded sharply.

“Your primary, some would say sole, concern is to make money,” I replied.

“Yours is a view of the world without ethics, aesthetics or values (that is values other than financial value). It is a simple model; increase sales, minimise costs make money. In following this simple model you ignore so many variables that relate to the human condition, that impact on the environment, and the unintended consequences are frightful. It is simply not sustainable.”

“But that is the essence of business,” he returned, “to make money.”

“It is the essence of business in a capitalist society,” I said. “It is not the only possible reason for business.”

“Business,” I continued, “can be seen as a process to make society a better place. It can be seen as a way in which people work together to share resources and improve the lot of all those in their community. It can be a symbiotic, co-operative process rather than a competitive one. As such it will take into account the values and aspirations of the community and of the individuals who make up that community, not just the cost of labour and any physical resources consumed in the process of carrying out the business.”

“Well, where to start?” said Mr Commerce. “Do I critique your co-operative model first? Or do I explain how you have misrepresented modern business and how business today is so very different from the picture you have painted?”

“In what way is modern business different?” I asked.

“Well take ethics,” he replied, “it is a well known axiom in today’s world that bad ethics equals bad business. Businesses today know the value of behaving ethically.”

“Actually we would disagree with that,” said two voices in unison from a nearby table, “we would say that after reviewing numerous studies on this subject the empirical evidence is mixed. Improved corporate social performance does not necessarily lead to improved financial performance, indeed in some cases there is a negative correlation. It is also difficult to support the case for your ‘axiom’ philosophically.”

“Who are you?” asked Mr Commerce.

“We are American academics,” replied one of the young men, “and we carried out a study which was published in 2009. Perhaps we should add though that it seems likely there is some sort moral floor, some minimum standard of behaviour that is expected in business. Again though there are numerous cases of this not being met. Also there is some evidence of what might be called reputational capital, born of a good reputation, which might lead to higher revenues (Burton and Goldsby, 2009).”

“So business is not an ethical free for all, there are standards,” concluded Mr Commerce.

“Minimal,” I responded.

“But improving all the time,” he countered. “As these young fellows pointed out businesses today know the value of a good reputation and work towards it. They have ethical codes for example.”

“So did Enron,” I counter-counter. “Eighty-five pages long I believe (McIntosh and Quattrone, 2010). Just because a company ticks the right boxes does not mean it is behaving the right way. Managers are no fools, they are very adept at discerning trends and discourses. They quickly realise what is required of them and take steps to ensure they have covered the minimum requirements to keep society, regulators and the like happy without impacting too heavily on their primary aim – to make money. Over time they might even capture the agenda and turn it to their advantage (O’Dwyer, 2002, O’Dwyer, 2003).”

“You truly are a cynic,” said Mr Commerce, “but surely you accept that today managers are more aware of their social role, their commitment to stakeholder engagement and the like?”

“I wish I could be,” I said. “I am sure there are many managers out there who would like to be more responsible to their stakeholders but the prevailing discourse is “make money” that is increase shareholder value, and they are compelled to give that their first consideration.”

“You are impossible,” said Mr Commerce. “Today we have international standards for stakeholder engagement such as AS1000SES not to mention the Global Reporting Initiative which effectively requires engagement. Yet you still deny business has ethical standards.”

“I’m afraid these standards are voluntary and the take-up is poor, just a few thousand out of tens of thousands of multi-national enterprises,” I responded, “and even when they are adopted many companies cherry-pick the parts they will complete or undertake. The overwhelmingly vast majority of businesses do not actively integrate ethical or stakeholder considerations into their business.”

“Even when they, that is the managers, might try,” I continued, “they meet resistance from the shareholders. I am thinking now of the attempted take-over of AstraZeneca by Pfizer in the Spring of 2014. The board and the managers worked alongside stakeholders such as the employees and the scientific community to fight off the first bid but were pressured all the way by some major shareholders who saw a large increase in the share price coming their way.”

“Well I think you are downgrading the effort business is making,” returned Mr Commerce and I think I detected a hint of sincerity, he really thought business was making an effort.

“The commitment made by firms such as Unilever (Guardian Sustainable Business, 2012), Patagonia (Guardian Sustainable Business, 2013) and even Puma (Guardian Sustainable Business, 2011),” he continued, “is truly admirable.”

“And truly rare,” I interrupted. “It’s too little, too late! I have the utmost admiration for the business people in those organisations, they are brave and they are far-sighted. But theirs is a trickling stream trying to reshape a roaring river, a river that is flowing in the opposite, and wrong, direction. It’s a river that flows to greed and inequity, to conflict and torment.”

“What is required,” I continued, “is for that river to be halted, damned, and a new channel forged in a new more equitable direction.”

“I know you are talking about the co-operative movement,” replied Mr Commerce, “but I think you are giving up on capitalism too easily. I still maintain that capitalism can be ethical; and, to pick you up on another point, it can be sustainable too. Businesses today are aware of their impact on society and the environment. They know resources are finite and they are thinking long term about how to operate within those finite resources.”

“Yes and they think in terms of efficiency, win-win and competitive advantage and how they will survive and grow at the expense of the other players in the market,” I returned. “They still think in terms of money, growth and competition.”

“All of which will detract from thinking about the important issues in life like community and spirituality (Crompton and Kasser, 2009).” It was the Religious Man. He had just joined us.

“And win-win and efficiency can only go so far,” I added, “the resultant reduction in cost simply draws in additional demand and absolute consumption ultimately remains unchanged (Milne, 1991; Milne, 1996).”

“And your latest scheme,” added another voice, that of Mother Nature, “is the most tasteless yet. To attach a monetary value to all the priceless treasures in our world (Sullivan, 2014); how can you do that, contemplate it even, it is impossible (Hines, 1991). Only a being without a soul; a being devoid of yin, that is yang in its totality, could imagine such a solution (Hines, 1992).”

“Oh you’re back,” said Mr Commerce, “A matter of time I guess, you are never far away.”

“I am always here,” said Mother Nature, “it is just that sometimes you are not aware of me.”

“Ditto,” said the Religious Man.

“I am going to give up trying to convince you,” sighed Mr Commerce. “Despite all the innovations, all the freedoms and comforts that capitalism has brought you, you are determined not to be convinced.”

“I am not convinced,” I returned, “for I see a world where human suffering has increased in absolute terms, and where the ecosystems are being torn apart to the point that we face mass extinctions (WWF, 2012). We are tearing apart our planet with no concern for the other creatures we share it with.”

“Well I can only say that your proposed alternative is no better,” suggested Mr Commerce. “In 2014 we saw the co-operative for the clumsy, directionless,

inbred mode of organisation that it is. The Co-operative Bank of the UK imploded revealing a complete lack of governance as ‘friends and colleagues’ took over the running of the business and watched as it sailed into the rocks taking the rest of the UK Co-operative Society with it.”

I smiled at his bitterness interwoven as it was with a sense of victory, capitalism was on the ropes and here was a brief moment when he could land a flurry of punches and raise hopes of a comeback.

“There is no doubt that co-operatives and other mutual societies will suffer, like capitalist organizations, as a result of human failings,” I responded, “but the key point is that in a co-operative society the underlying purpose is different, and hence the outcome. In a world that believes in man’s humanity to man, and indeed the rest of creation, we would see a restorative process commence. People would come together to fix the problem, repair the broken limb and get it working again. In a capitalist society the limb is amputated, thrown to the dogs and the world doesn’t care. Mutuals are far more resilient than you suggest (Hazlehurst,2014).”

“You are an idealist, plain and simple,” returned Mr Commerce, “the world doesn’t care and co-operation as an MO will simply never work.”

“Well I accept that ‘the force’ is with capitalism,” I smiled, “The economic discourse of self-interest and rationality certainly has the upper hand at the moment, or at least in the developed world it has. But out of interest there are more members of co-operative movements in the world than there are individual shareholders (Williams, 2007) so maybe the capitalist position isn’t as strong as you think. And maybe there is a greater sense of community in many of the developing nations with less emphasis on individual self-interest, perhaps even some disapproval of the concept.”

“One thing I know though,” I continued, “is that you and I will never agree. We have different concepts of the world and humanity in particular. As a result we hope for different types of future. And ultimately all any of us have is hope, we

cannot know the future just as we can't really know the present, we can only try and make sense of it for ourselves.”

There was a murmur around the room, “Amen to that,” though not everybody was convinced. Mr Commerce and Professor Science were noticeably quiet.

“Let's have a chat,” said Mother Nature.

*The man on his way home was finishing, “we did see a kingfisher and a peregrine falcon but they hardly seemed noteworthy. Amazing to think that only 20 years ago I used to visit the site of the last peregrine breeding in Yorkshire up on the moors towards Huddersfield. And views of kingfishers were almost equally rare.*

*Now there are at least two pairs of peregrines breeding in Manchester and I can see kingfishers on the River Medlock in Clayton, a couple of miles from the city centre. So there have been some biodiversity success stories. Indeed there have been many, there are salmon in the River Mersey and otters have been seen in its tributaries. Provided we keep the natural environment clean there are many creatures that can live alongside man.”*

#### **4.6 Act Five - The nature of nature**

*I put my slip in. I would be on the Mic next.*

“It was good to see you take him on,” she continued. “His influence is spreading over our world like the toxic chemicals he and his ilk produce as they rip the riches from said world in their search for wealth and power. Sadly they seem unstoppable, those who supposedly represent us are either disposed of or simply acquiesce or fall victim to the power of the economic discourse.”

“Happily I still have hope,” I replied, “discourses can change and move in different directions. I don't pretend to know how or why – many refer to the role and use of resources (Hannigan, 2006) and the use of media for example (Bingham et al, 2003) – but whilst there is hope we can look for allies and resist the onward

march of greed. But before we get to whatever it is you would like to chat about tell me a little about yourself, if you don't mind that is."

"Hmmm," she paused for a while. "I am timeless, I am everywhere, I am life, I am so many things in the eyes of humans. Mind you it took a long time for them to notice me."

"C S Lewis," called the librarian, "notes that the ancients of Greece and Rome barely mentioned her though pre-Socratic philosophers had the idea that 'the great variety of phenomena which surrounds us could all be impounded under a name and talked about as a single object' (Lewis, 1964, p37)."

"Object indeed," objected Mother Nature, "As they lived so I live, and they only lived because I live."

"Eventually I became something more than an idea," she continued, "indeed for many I became reality itself, or at least a version of me that they sculptured and modelled and re-modelled."

"His lot," she said pointing at Professor Science, "became fixated with that and today declare their model to be me. How can they possibly hope to model me when in fact they are part of me, stand within me and can never be outside me to see who I really am?"

Clearly exasperated she then pointed at Mr Commerce and continued, "Of course he, as he told you earlier, loves models and has worked tirelessly to use Sciences' model to his own ends – the making of money or perhaps more accurately the acquisition of power and wealth."

"But before I talk about that, and that is indeed why I want to talk to you, I will continue with my answer to your request. Who am I?"

“I am life itself, I am everywhere yet I am unknowable. Nothing, in particular no living thing, knows me; each, should it want to know, must draw its own conclusions which will inevitably be painted by its own experiences.”

“So you are a social construct?” I asked uncertainly.

“No I am real,” she replied, “but your image of me is a construct which you share with some and which is completely at odds with others. You, dear child, see me as beautiful for which I thank you but others see me as dangerous and threatening, to be controlled at all costs.”

“Others such as Daniel Defoe,” interspersed the librarian. “He wrote Robinson Crusoe as an allegory depicting the victory of man over nature. For Defoe places such as the Lake District in England were, as you say, dark and threatening (Hinchliffe et al, 2003).

“Precisely,” answered Mother Nature.

“Just a minute,” a voice broke in, “I am a scientist, a geographer, and yes I see you as real. I am not taken by this social construct business at all although I accept some in my view mislabelled geographers might (Castree, 2005). I can measure aspects of you just as I can measure my height or weight. I am not seeking to model you I am seeking to describe you. And out of interest I too find you beautiful and I actually want to protect you not dominate you.”

“Thank you to you too kind Sir,” Mother Nature replied, “but what you are doing is claiming your view of me is the only one, a view which you share with some like-minded folk and which you all choose to describe in some pre-agreed format. It is an interesting view but you cannot impose it on the rest of the world as the only one or even as the most important.”

“As for protecting me, if you do not, that is cannot, know me how can you protect me. You can only protect your image of me,” she finished.

“I have to say I am with the mislabelled geographers,” offered another voice. “I am actually a sociologist and in my field we have moved away from the idea of biological or environmental determination, we have focused more on ‘the influence of social and cultural factors’ (Hannigan, 2006).”

“And in doing so have lost sight of the reality of the environmental crisis,” retorted the Geographer.

“There are some who have perhaps,” responded the Sociologist, “but for many of us we now see our science, to quote Alan Irwin (2001, p178) as poised to enter ‘a more exciting – and risky territory where existing categorizations – the social, the natural, the scientific, the technological, the human, the non-human – are seen to be fluid and contextually constituted rather than pre-determined’ (cited in Hannigan, 2006, p33). We know we cannot know reality but accept that it is there, and we work within that constraint to try and understand how categorizations such as those I just mentioned come together in any particular situation.”

I heard Arne Naess mutter somewhere, “Hoorah for complexity, I think they have got it.”

“And so what do you understand by global warming, pollution, over-population, water shortages and all the other real problems that face us? (Hinchliffe et al, 2003)” asked the Geographer with more than a hint of cynicism.

“Well I am not sure they are real problems,” said Mother Nature. “I think they are rather anthropocentric and are primarily a function of your worldview. Effectively they are a social construct.”

“What?” replied the Geographer somewhat incredulously. “We are on the verge of mass extinctions, even threatening our own species, and you do not see them as real problems.”

“Well I wouldn’t would I?” replied Mother Nature, “I am life, I am everything. I don’t go in for categorizations, species and all that, that’s what you do. We have lived through global warming before, more than once, and we adapted. My forests spread throughout the world, grew in the Tundra in fact, and we recovered our equilibrium in the face shocks originating elsewhere in my universe (Crowley, 1996).”

“What you worry about is life as you know it, and like it, disappearing. Generally speaking that is anthropocentric, ie you worry about mankind; and, in part, it is also based on socially constructed values in that you want to save a certain type of reality that you favour.”

“Nonsense! Surely you are an imposter or a liar?” retorted the Geographer. “Where is the real Mother Nature, the one I see, hear, feel and smell?”

“Good question,” said Professor Science enthusiastically. “One I should have asked, would have asked had I not been so taken aback by the suggestion that she didn’t exist.”

“I am neither,” said Mother Nature, “but it is for you to realise that. To realise that what you see, hear, feel and smell is precisely that, what YOU see, hear, feel and smell. Nothing is separate from you, it is you who gives it shape, purpose, even value.”

“But what of moral considerability (Goodpastor, 1978) and intrinsic value (Belshaw, 2001; Keller, 2010)?” I asked.

“Existentialism, so Mary Warnock (1970, p6) suggests, tells us ‘only acts of will create anything which can be valued, high or low’” interspersed the Librarian.

“And once we know that,” added Soren Kierkegaard lost now amongst the other tables in the room, “we are on the way to freedom. We must take responsibility for our beliefs, it is not enough just to follow others.”

I heard Nietzsche chuckle again.

“I have struggled so much with inherent value,” I said, “I so want to believe. Everything about you Mother Nature, it is so beautiful, surely it can’t just be me?”

Arne Naess stepped forward and put his hand on my shoulder, “It’s complex, always complex,” he said, “it is unlikely we will ever know the truth if indeed there is such a thing (Naess et al, 1974) but you are not alone. Remember my Apron diagram, many have come to the same place as you though they may have travelled very different routes.”

“And remember the subjective nature of our relationship with truth,” interrupted Soren Kierkegaard once again, “if only the mode of this relationship is in truth, the individual is in truth, even if he should happen to be thus related to what is not true’ (Kierkegaard cited in Warnock, 1970, p10).”

“So as long as I am honest to myself about the nature of my beliefs, and make them clear when talking to others, then I am in truth; and as likely to in truth as any other,” I concluded.

“Well I would agree with that,” said the Romantic, “I think we can assume something is true if it helps us make our way through life and it doesn’t contradict our actual experience in any inexplicable manner.”

“Even scientists could work within that frame of truth if only they didn’t insist theirs was the only knowledge,” I mooted.

“But you forget about the will to power,” said Mother Nature. This time Nietzsche laughed out loud.

“Our cognitive apparatus is an abstracting and falsifying mechanism directed not towards knowledge, but towards mastery and possession’ (Nietzsche cited in Warnock, 1970, p14),” he called across the room.

“He believes mankind instinctively seeks security, a security that it can only find in absolute certainty,” continued Mother Nature. “Accordingly mankind seeks to dominate and control the world and, put simply, science reflects that.”

“In many ways science is the Modern religion,” added the Religious Man. “in the past mankind sought certainty in a Deity or perhaps many deities. Today in the western world, having rejected God for humanism, we turn to science for certainty. Perhaps that is why science cannot allow other voices to speak.”

“Yes perhaps that’s it,” answered Mother Nature slowly.

Then she added, “It hurts watching your children grow up sometimes.”

“This chat?” I said.

“Oh yes,” she replied. “You are an accountant. Why do accountants think they know the value of everything?”

“Well first,” I said, “we all don’t. I don’t for example.”

“Having heard you speak from time to time this evening I am not at all sure you are an accountant,” spoke a voice in a somewhat superior tone.

“Who are you?” I asked.

“I am a Policy Maker,” came the reply, “and if an accountant isn’t objective, can’t measure things and won’t follow rules then I would say he or she isn’t an accountant.”

“That seems a fair comment,” said the Librarian, “Jesse Dillard reminds us that the American Accounting Association (1966, p1) describe accounting as ‘the process of identifying, measuring, and communicating economic information to permit informed judgements and decisions by users of the information’ and that

'the objectivist paradigm (is) the surface through which accounting is predominantly viewed' (Dillard, 1991, pp 8 and 10).

"I will therefore tell you why we need to value everything or at least why we need to value 'Nature'," continued the Policy Maker before I had chance to respond. "When we cost projects, large or small, business or community, we fail to factor in the value of the, often vital, services and other resources that nature provides. As a consequence we are in danger of over utilizing these services and resources, perhaps to the point of extirpation."

"This danger was highlighted by Pavan Sukdev and colleagues (TEEB, 2008)," he continued enthusiastically, "when he informed us that companies were damaging the environment, that is nature, to the tune of \$2.2 trillion per year (Carrington, 2011). The answer, he suggested, is giving an economic value to our ecosystems and biodiversity."

"Your ecosystems and biodiversity?" asked Mother Nature raising her eyebrows.

The Policy Maker didn't seem to notice and continued, "We have already initiated a valuing nature programme and have made funds available - up to £1.1 million – for a Programme Co-ordination Team."

"Surely the value of nature is a personal thing?" I suggested.

"Yes I heard all that chat you were having about values," he replied, "but we countries to run and a world to look after, we have got to have rules to make sure no-one queers the pitch as it were. You know causing global warming, reducing biodiversity etc; the sort of things the United Nations Secretary-Generals High-level Panel on Global Sustainability (2012) and WWF (2012) have warned us about."

"Well I know that people have tried to attach values to such things (Markandya and Richardson, 1992; Hodge, 1995)," I said, "but I am not too sure they have been successful. It seems estimates vary wildly depending on the methodology

used. There is Full Cost Accounting as well but this has had limited application. Puma is a famous example adjusting its accounts to fully account for carbon emissions and water use (Guardian Sustainable Business, 2011) but beyond that there has been little acceptance of FCA. I don't really count reducing waste and utility costs or packing costs, to me these are standard management accounting practices aimed at greater efficiency and profits. I can also think of examples where it has been tried and failed. Kathleen Herbohn (2005) tells us of such an attempt undertaken by AN Australian Government Department."

"All explaining precisely why we have made funds available for a valuing nature programme," returned the Policy Maker.

"I am so glad you brought this up," added Mr Commerce looking pointedly at Mother Nature and myself, "You see we do think about the environment. My friends in the World Business Council for Sustainable Development helped organise a World Forum on Natural Capital in November 2013 (Smedley, 2013). We know nature has a value, we call it natural capital, and we know for example that through our activities we used up about \$1.35 trillion of it last year (Carrington, 2011)."

"The UN estimates biodiversity services to humankind are worth over \$72 trillion a year (Raingold, 2011)," continued the Policy Maker.

"Which is a huge market," said Mr Commerce hardly able to control his enthusiasm now.

"And which is why the UNEP Finance Initiative and others set up the Natural Capital Declaration in 2012," continued the Policy Maker. This was the first step on the road to encouraging the financial sector to account for nature in its future investment and lending decisions (Mitchell et, 2012)."

"You asked me earlier who I was," said Mother Nature turning to me, "it appears I am a resource, maybe a market."

There was no irony in her voice, just a sense of sadness.

“Pure reductionist gobbledegook,” I heard a voice say. “Numbers can say anything, it depends on who uses them and this cost-benefit analysis is simple a means to deliver the natural world into the hands of those would destroy it (Monbiot, 2011).”

“Putting a price on nature,” continued the voice, “forestalls democratic choice. No longer will we be able to argue that an ecosystem or a landscape should be protected because it affords us wonder and delight; we’ll be told that its intrinsic value has already been calculated and, doubtless, that it turns out to be worth less than other uses to which the land could be put’ (Monbiot, 2012).”

“We can still argue that nature is valuable for its own reasons,” replied another voice, “the trouble is that’s not enough; ‘there are quite a few people in the world who don’t think that and don’t see it.’ I think we have to insert the economic data into the conversation.”

“Mind you,” continued the second voice wryly, “how well can economists measure economics - even in their own terms? We have just been through a financial catastrophe which most of them didn’t see coming (Juniper, 2013).”

I looked at Mr Commerce. “Just another one of your models then I would say, this natural capital?” I said.

He shrugged his shoulders and said, “It works for me.”

“And, as I said earlier, will detract us from thinking about the important issues in life such as community and spirituality (Crompton and Kasser, 2009),” spoke the Religious Man.

“Well,” said Mother Nature looking directly at me, “I asked you why accountants think they know the value of everything and you asked me to tell you something about myself. Are we any further forward?”

“Well I hope you believe me when I say this accountant does not think he knows the value of everything,” I replied. “In fact he abhors the way business puts a value on everything, turning everything – people, yourself and all things you represent – into a cash figure.”

“That may mean you are not a real accountant,” she responded.

“There are those who may think that,” I replied in turn, “but I would disagree. We all need to be able account because ultimately we are all responsible for what we do, and only in accounting for what we do – if only to ourselves – can we be said to be taking responsibility. What we need is a new form of accounting, an accounting freed from the ideologies of greed that dominate our lives at present. With that in mind and thinking of you specifically Mother Nature ‘in the present symbolic order accountants should not attempt to account for the environment’ (Cooper, 1992, p37).”

“You have answered my real question,” she admitted, “In all honesty I was looking for and expecting an argument. I was guilty of the same prejudices and narrow-mindedness as Professor Science and Mr Commerce. I had placed all accountants in a box and assumed they were all the same. But what will your new accounting look like?”

“I alone cannot determine that,” I said, “what we need is a change to society; emancipation, some would say, from the discourses that dominate our lives. It is along with that emancipation we need to find a new accounting, an accounting that allows, celebrates even, the resulting diversity of ideas and outcomes. Only such an accounting will truly show you in all your beauty, your wisdom and your splendour – your diversity - Mother Nature. How we can bring about emancipation? Well my first intuition would involve reacquainting your children with you.”

“Thank you,” she replied.

*I walked to the Mic, “Recollections of CSEAR 2008. Where it all began,” I said.*

*With not a little apprehension I arrived in St Andrews. I had drafted a paper (a first), prepared a presentation and was, in theory, ready to roll. But did it all make sense, would anyone be interested? The thing about presenting an academic paper is that you reveal how you think, you open your mind to others in a way you never would in practice. As Rob was to tell us later in the week, you allow yourself to doubt, and apprehension is a natural corollary to doubt.*

*I went down to Reception to find where we were having dinner and the first person I saw was Rob. A welcoming friendly face and a warm greeting dispelled the nervous feelings. Soon we had gathered into a small crowd and Rob set us off to the restaurant. I had a map and found myself at the front with Stacey. Route finding was easy, just one moment of uncertainty near the building works around the Gateway. Jesse wanted to go anti-clockwise, no surprise there, but Stacey and I went left and the rest followed as one. So absorbed were we in pleasant conversation that we arrived at McKay’s Bar but forgot to go in. Rob arrived fifteen minutes later and not for the last time put in a passable impression of a sheepdog and herded us inside.*

*Stacey had to go to the naughty corner because she had not pre-ordered her food. I joined Foon Yen, her mother and Paula at another table in the opposite corner. I was struck by the geographical diversity. Stacey was Australian, Paula American and Foon Yen Malaysian but here we all were together with so much in common that conversation flowed as freely as a highland stream in spate. What could be more important than our common concern for our planet and the people and creatures that inhabit it.*

*And so it was to continue through the congress, easy conversation with warm and friendly people. Stacey and Paula were excellent company over the next two days and I came to understand their worlds a little better. Chris and Jared were equally good company. I knew Chris from an earlier conference and he teaches just down the road from me at Edge Hill. Jared teaches at Newport and leads the CIMA programme there. As I lead the CIMA programme at Manchester*

*Metropolitan we had plenty to talk about. There were many other conversations as well but perhaps the list would be too long.*

*I had bought a map before starting out for St Andrews. I had never been to this part of Scotland before and was determined to have a look at the local flora and fauna. On Wednesday morning I was up at six heading out with a view to looking at the East Sands and surrounding cliffs. As always I stuck to my plan for about five minutes but then I saw some large brown birds in the fields across the way. They were curlews and they connected me with home as some of their distant cousins spend the summer on the moors above where I live. I ended up walking around the edge of town staying as close to the shore as possible. There was an abundance of birdlife as it was early and quite quiet. That said the golfers were already gathering.*

*Memories of that morning include surprise at seeing fulmars on the relatively small cliffs near the harbour. Also I felt a sort of spiritual experience engendered by the historic buildings around St Andrews. It has been a port for a millennium or so and I was reminded of humankind's history and how it is interwoven into the natural environment.*

*I got out again two or three times but the best walk was on Thursday. A summer shower fell just before the workshops ended at five but the wind was blowing the clouds in front of me as I walked north along the metallic road leading to the Eden Estuary. I had seen a sign saying there was a nature reserve up there and I was determined to go and have a look. As I walked I noted several showers were falling from the leading edge of the giant and somewhat grey and foreboding cumulous cloud in front of me. As I watched these columns of rain seemed to gather together into one huge storm column over the bay. Then three jagged forks of lightening crackled from cloud to sea spectacularly and thunder rolled over me. Gaia was showing off.*

*I eventually reached the estuary and was rewarded with views of two skuas chasing sandwich terns and stealing their catches. Terns are beautiful fliers, they float and bob in the air in a way that defies gravity before diving down for their*

*fishy prey. As for skuas, they have to eat. There were also several seals about and their heads would suddenly pop out of the sea and they would stare at me with their dark wondering eyes. I shared some thought waves with the seals. On my way back a great cloud of seagulls took off from the sea just in front of me. I looked for a reason. A big bull seal broke out of the waves momentarily before gliding back under the water. Somehow I felt at one with the gulls and the seal, we had each shared in a cameo role in each others' lives.*

*Friday was a day of mixed feelings. I was looking forward to seeing friends and family back home but I was sad at to be parting from new found friends. I decided on short goodbyes and a quick exit. Hopefully I could pack my memories into a quiet corner of my mind and pour on time until the sadness had grown out.*

*On the bus back to the railway station we passed through Guardbridge. There was a peregrine floating above the river mouth. I thought it was a kestrel until it stooped on a passing crow. The crow saw it coming and was quick enough to get out of the way and big enough to see it off, another piece of nature, another environmental story.*

*And so the Congress of Social and Environmental Accounting Research lived up to its name. A wonderful social and environmental experience – and I haven't even mentioned the presentations and workshops. I felt mine went OK in the end and I am grateful to everyone else who presented, for the education and the entertainment. I am also grateful to Sue and Lynn for organising it. Between us we will change the future – for the better I believe.*

## LIST OF CHARACTERS

Mother Nature

Mr Commerce

Professor Science

Religious Man

Young Englishman

Soren Kierkegaard  
Martin Heidegger  
Unidentified Frenchman  
Librarian Lady  
Young German  
Carl Gustav Jung  
Friederich Nietzsche  
Psychologist Lady  
Ecopsychologist  
Arne Naess  
The Romantic  
Michel Foucault  
American Academic 1  
American Academic 2  
Geographer  
Sociologist  
Policy Maker  
Angry Voice  
Reconciliatory Voice

## 5. THE INTERVIEW METHOD

### 5.1 Introduction

The overall aims of this thesis are to investigate the possibility of an “inter-connectedness” linking all aspects of nature including humankind and, further, whether individuals who I have identified as naturalists would be interested in and participate the preparation of community biodiversity accounts.

Fundamental to my approach to this research is the claim by Alvesson and Skoldberg (2000) that “it is not methods but ontology and epistemology which are the determinants of good social science” (ibid, p4) and for that reason I think it important that I repeat my own view on knowledge. It is my belief that we cannot know the Truth, that is the nature of reality, at best – following Heidegger (1962) – we can only know partial or inauthentic truths. Regarding ontology I believe we all have an underlying worldview built on our personal experience and the discourses with which we have come into contact and which purport to explain our experience. Even Nietzsche (1997), who savaged Spinoza and Bruno for their complex metaphysics, ultimately rested his understanding of the world on the ‘Will to Power’. For most of us though - perhaps -we do not seek to clarify this ontology and react to the world as we find it on a day-to-day basis.

Ontologies by definition cannot be proven, they are metaphysical; that is they are beyond the physical, we cannot see them or measure them. It is my belief they develop over time and during the course of this research, for example, I have found myself more and more inclined towards a Deep Ecology ecosophy (Naess, 1973). It is impossible to prove the existence or importance of various elements of this ecosophy, eg intrinsic value, interconnectedness and diversity, but the ecosophy makes sense to me and taking Hegel’s principle of determinate negation (Sills, 1995) I will accept it as a means of understanding life until some new experience or understanding shows me that it is inappropriate. However my beliefs are not shared by everyone and the purpose of the research detailed in this thesis is to investigate the belief systems and ontologies underlying the

concept of “environment” and to what extent these might overlap with the principles of deep ecology.

Because ontologies cannot be measured they have to be described or portrayed in some way, and inevitably this means they will be the subject of interpretation by those trying to understand them. To try and capture the essence of the many and varied interpretations possible I have chosen to interview a number of individuals and apply an interpretative technique, ie the “Reflexive Methodology” developed by Alvesson and Skoldberg (2000). I described this technique in an earlier chapter, the purpose of this chapter is to describe the way I undertook the interviews and why I made the choices I did.

From my earlier experience with interviewing I knew I would have to approach these interviewees differently if I was to throw any light on their ontologies. As is often the case in life completely by chance I came across a book called Interpretative Phenomenological Analysis (Smith et al, 2009) which introduced an idiographic method of interviewing and which I thought would offer a way for me to explore my interviewees’ worldviews much more deeply. In the rest of this chapter I outline this method and the philosophy underpinning it. I then describe some failed interviews I carried out prior to my discovering Interpretative Phenomenological Analysis (IPA) and the lessons I learned from these failures. I then show how I adapted IPA in the light of these lessons and successfully trialled it. In the light of this success I moved on to the research that informs the main findings of this thesis and which is presented in full in the next chapter.

## **5.2 Interpretative phenomenological analysis (IPA)**

IPA is effectively a tool for psychoanalysis and is used to try to understand the lived experiences of individuals. It is phenomenological in that phenomenology is a philosophy that seeks to understand the relationship between consciousness and experience, between self and those phenomena that we perceive as we move through life. It therefore seems an excellent tool for trying to understand what an individual might mean when he or she talks about the environment.

My introduction to IPA was an accident, I happened across a book by Smith et al (2009) on the psychology shelf of the bookstore whilst ostensibly looking for research methods book describing a better way to carry out interviews. I had already carried out a number of interviews trying to ascertain why some individuals were interested in environmental management accounting and the environment in particular, and I had frankly gotten nowhere. The interviewees themselves were unable to explain their interest and I needed a way to search deeper into their consciousness. A brief glance through the book was enough to show me that the philosophy underlying IPA was very much in line with my own worldview and the technique itself might enable me to gain a better understanding of how individuals interpreted their experiences. As I reflected on this I thought it might also help me ascertain why individuals felt about phenomena the way they did; in particular, given the right questions, how they felt about the environment. Hence I purchased the book and read it.

In the remainder of this subsection I will summarise the philosophy underlying IPA and how IPA has been used to collect and analyse data in other studies. To this end I will effectively précis the book *Interpretative Phenomenological Analysis –Theory Research and Method* by Smith, Flowers and Larkin (2009) and for convenience I will refer to the book, in the rest of this subsection, simply as SFL.

### ***Philosophy***

SFL introduce the philosophical theory underlying IPA in the second chapter of the book. They discuss the phenomenological, hermeneutic and idiographic roots of IPA. I mirror this approach below.

### ***Phenomenology***

The authors start by introducing Edmund Husserl, the founder of phenomenology, and take from his work the understanding that we need to differentiate between the experience of a given phenomenon and the phenomenon itself. They suggest that we need to look for the essential qualities of an experience and “turn our gaze from, for example, objects in the world, and

direct it inward, towards our perception of those objects” (Smith et al, 2009, p12) and to achieve this we must stop and self- consciously reflect on the experience itself. Husserl himself was clear about the role of reflection and is quoted on to this effect on page 12. He also developed a phenomenological method designed to “focus exclusively on the essential structure of perceptual consciousness” and “suspend, or ‘bracket’, the ‘natural attitude to the world” (Inwood, 2005). SFL pick up on Husserl’s focus on reflection and attempts to develop a methodical approach to understanding consciousness, particularly the role of bracketing. Both are seen as helpful, if not fundamental, to IPA research.

The focus then moves on to Heidegger, a one-time student of Husserl. Heidegger differed from Husserl in that he saw Husserl’s work as too theoretical and abstract. He saw us as concrete, existing human beings rather than just an expression of consciousness; seeing the role of the latter as a means of making sense of the world, not the means of bringing it into existence. Heidegger is seen to be more concerned with the practical nature of existence, the activities and relationships we are caught up in. For him we are thrown into the world and, in the words of SFL on page 17, cannot “be meaningfully detached from it”. Further, he argues, we can only know ourselves through the existence of others. It is our relationships with the world that define who we are. SFL take up the idea that we are thrown into a concrete world of pre-existing objects, languages and relationships, within which we form connections and relationships that help us make sense of the world and which at the same time define who we are. For them IPA is about understanding our sense-making activity.

Finally SFL draw on Merleau-Ponty (1962) and Sartre (1956/43). From the former they note that we can never truly share the other’s experience. Merleau-Ponty emphasised the role of the body in interpreting our experiences. We know the world through our body and as we are all different and subject to different experiences we will always apply different interpretations to any give experience. Sartre on the other hand focussed on relationships and how our world is shaped by the presence or absence of others. In this sense he is closer to Heidegger in that he sees the context we are in, in terms of personal and social relationships,

as key to our understanding of the world. The emphasis is on the world outside us – worldliness – rather than on our embodied self.

Later in Chapter 2 SFL reiterate the points made above and emphasise the rigour of Husserl as he tried to develop a methodical approach to understanding experience and with it our understanding of the world. They note the different approaches that different philosophers have taken to understanding experience - the embodiment of Merleau-Ponty and the worldliness of Heidegger and Sartre – and the extra understanding they have brought. And perhaps most important of all they observe that “pure experience is never accessible; we witness it after the event” (p33) and the challenges this brings. In particular, from an interviewer’s perspective, how do we interpret what we are hearing.

### *Hermeneutics*

Hermeneutics is the theory of interpretation. SFL make the point that hermeneutic theorists have many concerns including “Is it possible to uncover the intentions or original meanings of an author?” (p22). They refer to the work of Schleiermacher (1998), Heidegger (1962) and Gadamer (1990). From Schleiermacher it is noted that a text is shaped not only by linguistic convention but by the way an individual uses language, and this opens the way to interpretation. Further Schleiermacher suggests that interpretation is an intuitive process that cannot be reduced to methodical analysis. And perhaps most controversially of all Schleiermacher argued that the interpreter may end up with a better understanding of the text than the author himself. This claim is founded on the idea that the interpreter will bring a different perspective, different ideas and different data to the text and, as a consequence, may be able to see things that the author cannot.

This final point links to Heidegger’s version of phenomenology. For Heidegger things – phenomena – have visible and concealed aspects or meanings. Also when we try to make sense of a given phenomenon we bring all manner of fore-conceptions into our interpretation. From this we can see that an author cannot know everything; he or she will only have access to a partial understanding of the phenomena under discussion. Further by virtue of the different perspective that

follows from his or her fore-conceptions the interpreter may find other aspects or meanings. These indeed may result, as Schleiermacher argues, in a better understanding of text than that of the author. I think it is self-evident how important this is to an interviewer trying to understand an interviewee. It allows the interviewer to explore hidden meanings as proposed by Alvesson and Skoldberg in their quadri-hermeneutic Reflexive Methodology.

Gadamer offers the idea of a text (or interview) leading to an interpretation leading to a revision of fore-conceptions leading to a revised interpretation leading to revised fore-conceptions and so forth. This was the reasoning taken up by Alvesson and Skoldberg in developing their methodology. However Gadamer contests Schleiermacher's claim that an interpreter can understand a text better than the author. SFL suggest this might be because he (Gadamer) is discussing the interpretation of historical texts which perhaps bring difficulties around language and historical context which are not present in an interview situation.

Returning to the hermeneutic circle SFL describe interpretation as moving from word to sentence to text or interview to episode or experience to life as a whole and back again in an iterative process so as to discover new and deeper meanings. This is essentially an internal process – that is internal to the text or interview – and reflects Alvesson and Skoldbergs first two hermeneutics. These hermeneutics look for an almost objective interpretation effectively paraphrasing (or more practically, *précising*) the text or interview, and for a more subjective interpretation acknowledging the double (or secondary) hermeneutic as an understanding of an understanding. SFL also discuss the double hermeneutic emphasising that any interpretation of an interview is always second hand, the interviewer is making sense of the interviewee making sense of the phenomena or experience under discussion.

Alvesson and Skoldberg offer several ways of approaching this interpretation and SFL effectively divide these between the hermeneutics of suspicion and hermeneutics of empathy. The latter tries to see the experience from the interviewee's point of view, essentially trying to stay inside the interviewee's

perspective. The former steps outside the interviewee's point of view and challenges it, looking for hidden meanings and influences. IPA as used in psychology is generally concerned with the inside, empathetic view. It differs from quadri-hermeneutics in that the latter steps outside the empathetic view, and employs the hermeneutics of suspicion to discover critical and alternative interpretations.

### *Idiography*

SFL note the third major influence on IPA is idiography and state "Idiography is concerned with the particular" (p29). IPA works at the individual level and is concerned with the individual experience. It is not concerned with generalizations and nomothetics. Following Heidegger experience is viewed as embedded in the world of things and relationships and for each individual an experience is unique, unique because it sits within the individual's own personal world of things and relationships. This is a world that is only available to them and they will understand or interpret their experiences in the context of these phenomena. Because of this any given individual can offer a unique perspective on any phenomena of interest.

This focus on the individual is key to the aims of this research which are in part to understand the ontologies underlying the environment. SFL note the value of individual case studies as a means to demonstrate the existence of particular perspectives or understandings, and as a means of troubling preconceptions and assumptions. IPA then is used in this study to identify the disparate ways in which the environment is viewed by individuals and indeed how the same individual can see the environment differently in different contexts. The latter in particular was not foreseen when the research began and indeed made it difficult to envisage how any form of environmental management accounting that aims to protect the environment might be structured.

SFL also note that some researchers have attempted to derive theoretical explanations from a set of cases or interviews in the manner of grounded theory (Glaser and Strauss, 1967) for example, ie after each case tentative hypotheses are drawn up and tested against the next case until some sort of generalizations

are possible. Certainly there is reason to believe such a process might allow us greater insight into individual cases provided we do not assume all cases necessarily follow the generalizations. As explained in the Introduction to this thesis when this study began it was hoped that some form of generalization pertaining to the ontologies underlying management accounting and the environment might be possible. This aspiration died in the light of early interviews. Plainly put not many individuals appear to reflect on why they feel the way they do about management accounting or the environment, and it quickly became apparent that a deeper more patient approach would be required to ascertaining the nature of their feeling. This would take more time and limited the number of cases I could undertake.

Further in the course of the study I had become less and less convinced that any meaningful generalization was possible. Philosophically I am sceptical of absolute, knowable truths seeing truth as contextual and a way of making sense of the world around us, in other words something that changes as we – individuals and societies – pass through time. It seemed to me that any generalization I might be able to make would be so geographically and temporally constrained as to be meaningless. All I could do was look at individual cases and see if the perceptions I found in my interviewees fitted into models of environmental management accounting and the environment as currently portrayed in the literature.

### ***Method***

SFL have used IPA to carry out research into a variety of psychological issues. They describe their work in fields such as health and illness, sex and sexuality, psychological distress and life transitions.

Their work in health and illness and in psychological distress both involved individual case studies. The first case was concerned with a woman suffering from kidney failure and how she coped with this, and dialysis in particular. The second case revolved around an individual suffering from psychosis. Both cases exemplified the value of the hermeneutic circle in understanding how another

individual sees the world. The first case emphasised an empathetic approach whilst the latter case highlighted how metaphor could assist when an empathetic approach was particularly difficult. The Marvel Comics character The Incredible Hulk was invoked to better explain how the interviewee felt in particular situations.

Their work in sex and sexuality and in life transitions both involved multiple case studies. In the first instance 16 HIV-positive gay men were interviewed to gain a better understanding of their attitude towards sex and risk. One outcome was the discovery that the men often took risks in order to establish or underline a relationship, a finding outside then current theory thus showing how IPA can problematize existing notions. The second study was a longitudinal study of a small group of pregnant women and mixed interviews with diaries. The aim was to explore the transition to motherhood whilst engaging with a theoretical framework which had largely evolved from quantitative studies.

These cases exemplify how IPA can be used to gain new understandings of how the world is perceived by different individuals, perhaps reflecting their underlying worldviews or ontologies. They also show how it can be used to illuminate new or troublesome aspects of existing theories or understandings. For these reasons it seemed an ideal tool for investigating what individuals mean when they talk about the environment, and potentially whether they see any value in accounting for the environment.

How then might an IPA study be carried out? SFL offer three chapters on how to conduct an IPA study including how to collect and analyse data. I shall précis these before moving on to describe the way in which I have adapted the tool for my research.

Firstly SFL note the qualitative nature of IPA and summarize alternative methods of qualitative research. They identify grounded theory, discursive analysis and narrative analysis. I have already referred to grounded theory earlier in this section. Discursive analysis they divide into two types following either Foucault

with his emphasis on power or Garfinkel and Sacks with their emphasis on interaction. Narrative analysis they suggest can take several forms.

It is fair to say that my reason for choosing IPA is its phenomenological approach, more specifically its focus on the individual experience. What do individuals mean when they refer to the 'environment'? I have already rejected grounded theory as a way forward, offering a critique whilst introducing the Alvesson and Skoldberg Reflexive Methodology refer. The same sections also rejected ethnomethodological methods such as interactive discourse analysis and overly complex methods of narrative analysis. I have not however rejected Foucauldian discourse analysis, indeed as noted in the literature review earlier in this thesis this methodology underwrites the way I make sense of the world. I will use IPA to analyse internal understandings of the environment, ie how my interviewees themselves believe they see the environment, but I will use Foucault's emphasis on power to generate an external hermetic or interpretation of the their understanding.

SFL also discuss the possible aims of IPA research. They refer to the primary aim as being directed towards 'meaning' and then possibly a secondary aim being directed towards challenging incumbent theory. My research is aimed primarily at understanding what individuals might mean by 'environment' and in the process challenging the understandings promulgated in current business and accounting texts.

Finally in discussing how to plan an IPA research project SFL refer to sampling reminding the reader that the aim of IPA is to understand a perspective not a population. Therefore sample sizes are usually very small and homogenous in nature, as little as 3 people who are chosen for with regard to some similar attribute(s) rather than their differences. With that in mind my sample consisted of 3 individuals who I shall introduce in the next chapter.

Once the researcher has identified a suitable sample and research is underway then the aim of IPA is to capture a rich, detailed, first-person account of the experience under investigation. Rich in the sense that it captures related stories,

thoughts and feelings rather a simple description of the experience. To this end the participant or interviewee should be given every opportunity to tell their story, reflect on their narrative and develop their ideas. The main tool for collecting data is the semi-structured one-to-one interview. Email dialogues have also been used with some success. Less successful techniques include focus groups and observational methods. Certainly I felt there would be less chance of understanding the participants thoughts and feelings in anything other than a one-to-one interview.

SFL note that approaching the experience or phenomena under discussion directly is rarely successful in eliciting a deep or thoughtful response suggesting it might be good to approach the research question 'sideways' perhaps via some related or relevant questions and topics. (Later in the book they even call for the use of "experiential and mindful methods to 'train' or prompt participants to provide a different level of recall" (p204)). This is particularly true when researching complex questions, sensitive topics or just dealing with reserved interviewees. To this end the interviewer is advised to plan a way into the interview and to prepare answers for possible questions.

The aim is to enter the interviewee's lifeworld. The interviewer and the interviewee are both active participants but the latter is the expert and should be allowed to drive the interview. Indeed the interviewer should be prepared to abandon their plans or interview structure if necessary. And whilst the interviewer is an active participant he or she should be wary of their own input. Developing a rapport with interviewees may encourage them to answer more freely but equally there is a danger of introducing bias into the conversation, for example the interviewee may begin to feel the interviewer is looking for a particular answer. According to SFL a good interviewer has a feel for the rhythm of the interview and will recognise when the interviewee is more forthcoming. As the interview slides deeper and deeper they will encourage answers that move from 'why and how' to 'how it felt'. Finally they note some interviewers actually prefer a totally unstructured interview, perhaps starting it with a single pertinent question and allowing the interviewee to take it from there.

I certainly did not like the idea of an unstructured interview, perhaps because I could not create any sensible starting point. Ultimately however I did approach the interviews sideways and use prompts to encourage “a different level of recall” as I shall explain in a later sub-section. I was also quite comfortable with establishing a rapport with my interviewees as I believe this gave me a better understanding of their experience as they understood it. I also believed any bias that might have been introduced would be exposed in my subsequent interpretations.

SFL offered a methodical approach to analysis much of which could have been gleaned from a standard research methods textbook (Bryman, 2008; Johnson and Duberley, 2000) but which never-the-less was a useful heuristic. They called for reading and re-reading, making note of any key words, unusual use of language or underlying ideas, and ultimately identifying any emerging and inter-related themes. Whilst this felt somewhat like an approach to grounded theory it also lent itself as a means to developing the first and second hermeneutics in the quadri-hermeneutic underlying Alvesson and Skoldberg’s Reflexive Methodology.

Other analysis techniques were also suggested; deconstruction, abstraction, subsumption, polarization, contextualization, numeration and function. By deconstruction they meant breaking the text down into individual parts such as sentences and paragraphs and then reading these as individual pieces of text rather than in the context of the text as a whole. This of course is part of the original hermeneutic circle but is so fundamental to the hermeneutic process I feel it is worth re-iterating. It is this process of deconstruction that so often highlights hidden meanings in the text and leads to the identification of other, external voices in the text. It is at this point IPA links with and at the same time parts company with the quadri-hermeneutic; IPA focussing on the internal understandings of the interviewee, quadri-hermeneutics focussing on false consciousness, be it from a modern or post-modern perspective.

Abstraction and subsumption are essentially techniques for bringing together themes into super-ordinate themes, again reminiscent of the grounded theory approach and not applicable to this research project. However numeration,

noting the frequency with which a theme appears, may indicate the importance of that theme to the interviewee; and function, the role a theme plays in introducing, emphasizing or downplaying other themes, may also indicate some level of importance to the interviewee.

Polarization involves looking for contradictions in the text and in many ways follows from or is part of the process of deconstruction. Contextualization seeks out the limits of an idea or concept in the individuals mind by noting how these ideas or concepts are bound by their context. Again I believe this process will follow from deconstructing the text and both polarization and contextualization may identify external voices in the text.

At the end of their chapter on analysis SFL describe the “levels of interpretation” (p103) as one of the current issues in IPA. They note a tendency for analyses that are too descriptive and not deep enough. They return to this later in the book with a call “to push interpretation further” (p204). It is my view that by combining IPA with quadri-hermeneutics new depths of understanding are possible and to this extent their call is answered.

### **5.3 Failures – A story of trying to open minds**

Treasure stories abound and finding treasure always appears to require an element of luck and an element of diligence. So it was for me; finding my data required a modicum of luck, accidentally stumbling across an IPA textbook at the bookshop, and more than a modicum of diligence in designing and carrying out my interviews. But as well as finding my treasure I had to unlock the treasure chest and this is where quadri-hermeneutics came into its own, reading and re-reading the texts of my interviews to find the hidden voices therein and the multiple, often paradoxical understandings we have of the environment.

And like all the best stories before the hero - that's me - could reach the treasure there had to be trials and tribulations; disasters to be overcome, enemies vanquished and alliances forged. I have already talked of my enemies, the voices of modernity and science in particular, whilst visiting the islands of

knowledge. Equally I have explained the alliance forged with the followers of deep ecology and members of CSEAR - how they offered some foundations in an unknowable world. Perhaps here is the place to describe one of the disasters that had to be overcome; a whole summer wasted, trapped in a jail of my own making.

Normally I suspect this would not be the place to relay such a tale, the reader of a thesis such as this probably expects a clear, well thought out journey to a bright, hard, shiny piece of treasure - to a contribution. However I would contend there is no such treasure to be had, all treasure lies within the journey leading up to it, mine and the readers, so I will press on with the tale. For good measure though I will point to that old adage 'Every cloud has a silver lining' and note that valuable lessons were learned from within the disaster itself and from the journey through it.

So this narrative proceeds as follows; first there is the story of a summer wasted snorkelling in the shallows of the mind somehow hoping to uncover the contents of the deep. Thereafter it moves on to describe a more fruitful time when luck opens a way to delve into the deeper recesses of consciousness. Finally the account notes some of the ways in which the treasure found within those recesses might be brought to the surface and used to add light to the world.

### ***Failed interviews***

My original vision when starting this research project was that I would approach practising accountants to try and gain an understanding of their underlying worldviews by which I meant their ontologies. I was a member of the CIMA North West Learning, Education and Development committee and as such had relatively easy access to many practising accountants, indeed I quickly found several volunteers willing to be interviewed for my project.

I was particularly keen to gain a clearer understanding of individual ontologies rather than the amalgamations presented in business textbooks, eg dark green, light green etc. I had chosen interviews as a means of accessing this data as I

felt this was the only way in which I would be able to access such a deep-rooted and personal phenomenon. My interview strategy was essentially to get my interviewees interested by discussing environmental accounting tools they might have heard of and then to press deeper once they were 'hooked'. I structured my interview accordingly and made a list of 30 interview questions.

With the benefit of hindsight it is clear that 30 questions left no time at all for reflection or in-depth discussion. Nineteen questions on environmental accounting tools, seven on policies and regulation, and finally three on the environment and one enquiring as to their belief system; I had not structured an interview I had designed a questionnaire. I learned nothing about ontologies, by the time I reached the question on belief systems my interviewees were packing up and wondering out loud whether they could get me back to the railway system on time.

How could I get it so wrong? I could dwell on the positivist methodology I had perhaps subconsciously absorbed whilst working as a practising accountant for 30 years, I could point to my inexperience as an interviewer and my nervousness at discussing belief systems with hard-bitten professionals; but there would be little point. The primary relevance of these failed interviews is what I learned whilst talking to the interviewees before and after the interview.

I only actually conducted three interviews, I had arranged eight but I cancelled the last five because it had become apparent to me that my approach was not working. My three interviewees were not typical of the eight I had arranged to meet but that had no effect on my decision to cancel the remaining interviews. The three interviewees were a Professor of Accounting, a self-employed journalist and author, and a management accountant employed at a nuclear powered electricity generating plant.

From the first I learned an elementary lesson - an interviewee does not necessarily feel duty bound to give expansive answers. This interviewee chose to answer yes or no as often as I gave him that opportunity and though I learned much about the breadth of his environmental accounting knowledge I learned

little about his belief system. In actual fact he is a well-known author on certain environmental accounting techniques but he could not or chose not to explain why this topic was important to him. When I pressed him on his belief system or lack of one he responded that it is perfectly possible to simply believe some things are just right or important without necessarily having an underlying ontology. When I reflected on this I was initially tempted to concur but then I realised that a person making this claim may simply be unaware of or disinterested in their belief system. It was a valuable lesson because it taught me that I might be, indeed probably was, looking for something that the interviewee was not aware of.

From the second interviewee I learned another basic lesson about interviewing. Remember to switch on the voice recorder! More profoundly I experienced social construction at work. I struck up an immediate empathy with the interviewee and we talked for two hours over lunch completely forgetting about the interview. In the course of this conversation I learned much about his belief system and why he did the work he did. As an after-thought we conducted the interview (and I forgot to switch on the recorder) but this was as meaningless and empty as a broken promise. The real understanding was gained by virtue of the rapport we had with each other. I had to find a way to achieve that in future interviews.

(Of course this idea of rapport and empathy flies in the face of scientific method and undermines all positivist notions of validity. That said long before I started this research I had rejected the notion of a subject/object dualism and was comfortable with the idea that all knowledge is socially constructed. I was going to be a part of any conclusions or claims arising out of my work, the best I could hope for was to make my reader aware of my contribution).

My final interviewee emphasised the importance of rapport and empathy in gaining the trust necessary to encourage people to talk openly about their belief systems. Again the conversation worked best on an informal level over lunch and during the drive to the station. It also became clear that she had no idea why she was interested in the environment although this underlay her interest in environmental accounting. What she did say however was her first memory of

an environmental concern dated back to her childhood when an insect got stuck in her ear and she had to go to hospital to have it removed. She remembered clearly how she had been upset that the insect had been killed before being removed. It all seemed unfair. Unfortunately she told me that story on the return journey to the station so I could not follow it up but I knew those were the stories I wanted my future interviewees to tell me.

The next task then was to work out how to make this possible.

#### **5.4 Implementing Interpretative Phenomenological Analysis**

As described earlier IPA is a methodology which aims to understand how people make sense particular experiences. It seemed to me that in this process of making sense of their experiences individuals were likely to reflect on, and possibly reveal, thoughts they might not ordinarily even think about in the hubbub of daily life. I therefore decided to try and create a space where individuals might reveal such thoughts. Obviously this space would take the form of an interview and I knew from experience that I had to avoid direct questions that could frame the interviewee's answers. I particularly had in mind the professor who was content to reveal as little as possible about his self, answering yes or no at every opportunity.

Equally I had to somehow 'open' the interviewees' minds so they would feel free to talk about anything that came into their head as it were. I did not want them self-censoring, perhaps judging some of their thoughts to be irrelevant. I wanted to hear stories like that of the insect getting stuck in the management accountant's ear and perhaps influencing her sense of fairness and maybe even her sense of environmental ethics. To this end I decided I had to set the scene around the interview in such a way that the interviewees would feel nothing was 'off the agenda'.

Finally I needed to make the interviewees comfortable so they would be happy to let their minds wander and explore the questions I was asking them. In this way they would be more likely to hit on and recount the stories, examples and

explanations I sought. With my thoughts on my earlier interview with the environmental journalist I felt this could only work if I was totally open and honest during the interview process. This would of course mean I was involved to the point where the interview might well be described as a conversation and accordingly I would lose any claim to objectivity. However I had no qualms about this. As stated in the preceding subsection I believe all knowledge is socially constructed. Any understanding I could hope for from my interviewee would always be clouded by my own experience, ie I could only understand the interviewee's experience in terms of my own experience (physically and linguistically). I was always going to be a part of the interview and the best I could hope for was to make any reader of this thesis aware of my contribution in the course of my interpretations of the interview.

### ***Opening minds – a trial run***

My first attempt at IPA was with five accounting postgraduate students. My aim was to try and identify the ontologies, the metaphysical assumptions, shaping each student's world! Assumptions that are perhaps rarely - if ever – questioned by the creators of these worlds. Assumptions that are denied existence in the Modern world. If we can't measure something or 'prove' its existence then according to the Modern voice of science it doesn't matter, and then it is only a short step to saying it doesn't exist.

And so I knew or at least suspected that my interviewees were likely to be embarrassed or uncomfortable talking about their view of reality and the values and beliefs that sprang from that view. I therefore decided to lay my cards on the table. I would show them that all manner of things that might enter their head were already in mine and I wasn't afraid or concerned about talking about them. To this end I asked them to read 5 pieces of narrative before the interview, these are briefly summarized below.

The first narrative was a profile of Aimee Mullins, a paraplegic sprinter who ran with two prosthetic legs and in 1996 broke two world records at the Paralympic games in Atlanta, Georgia. The second was in fact the opening two paragraphs

of *The Silent Spring* by Rachel Carson (1962). The third piece of prose was an extract from a *New Scientist* article asking “Aren’t we all just inherently selfish?” and discussing alternative biological theories on human behaviour. The fourth was a full article from the *New Statesman* recommending immediate research into climate engineering technology. The final piece of reading was a short poem I had written some time ago entitled “Zen and The Mountain”.

In providing these prompts I was following both Smith et al’s (2009) call to experiment with “mindful methods to ‘train’ or ‘prompt’ participants to provide a different level of recall” (ibid, p204) and my own intuition that through these prompts I might receive more open, and therefore much richer and deeper, responses. I was also acutely aware that in making such prompts I was in danger of framing the discussion and eliciting the answers I wanted. I reflected on this for

some time and eventually decided that these prompts were so tangential to my interview questions it was highly unlikely that they would lead directly to any answers that I might want. In any event I was not even sure myself of what I wanted, other than some sort of rich and detailed stories that reflected what the environment meant to the interviewee.

That said I did try not to make it too obvious that I was a ‘deep green’. Whilst the second and fifth narratives probably suggested a leaning towards environmentalism, this was balanced by the fourth which was clearly cornucopian calling for modernist technological solutions to environmental problems. The fifth was also quite spiritual in nature, deliberately so as I wanted the interviewees to feel that spiritual and religious beliefs were perfectly normal and references to them were welcome. In a modernist world, and in an academic environment in particular, such beliefs can be seen as unscientific and irrelevant.

The first piece of prose had some similarity to the fourth in that it was, amongst other things, a metaphor for human achievement and humanity’s ability to overcome problems. It tells us ‘Where there’s a will there’s a way.’ Beyond that though it was also a means of highlighting values, in this case perhaps bravery

and determination, and possibly a means of opening up some sort of emotional response. Again these were the things I wanted to hear about, values and emotions, things that might normally be hidden or disguised in an interview situation as they are perceived as subjective and unscientific.

The third piece of prose was like grit to an oyster, an irritant that might lead to a pearl. My interviewees were potential accountants and as such already steeped in the lore of economics. In my view it was highly likely that their training would have led them to a view of humanity that was one of rational self-interested individuals. I simply wanted them to know that if they did not believe that it was perfectly in order to say so.

### ***Searching minds – the trial continues***

Having, I hoped, loosened at least some of the preconceptions that might have been framing and/or cloaking the minds of my interviewees I needed to find a way through those frameworks and behind those cloaks to understand what was in their minds when thinking about the environment. More specifically I wanted to see what images were elicited in their minds when the environment was mentioned. What did the environment mean to them?

My own experience and various writers on interview technique (Bryman 2008; Silverman, 1997; Smith et al, 2009; Saunders et al, 2007) made it clear that direct questions would not allow me to find the images I was looking for. I had to find a different way of bringing forth the stories and perceptions I was looking for. Ultimately I came up with eight questions that I felt would allow me to lead the conversation subsequent to the participant's response towards their understanding of the environment.

These questions were:

1. Where is your favourite place?
2. What is your favourite creature?
3. Where did you play as a child?
4. What sort of sport or other activities do you like?

5. Do you believe in spirits, ghosts or afterlife in any form?
6. Have you heard of the so-called environmental crisis?
7. What does an accountant do?
8. What did you think of this interview?

My thoughts behind these questions were relatively simple. Questions 1 and 2 had obvious links with the environment. Would they lead to the 'natural' environment or would they lead to man-made environments and the dominance of nature and other creatures? Question 3 lead into how they were introduced to the environment. Were they protected from a 'threatening' environment or were they free to wander and explore? The question on sport was to explore their attitudes towards individuality and teamwork, competition and co-operation, independence and inter-relationship. The fifth question was a straight lead into religious and ethical beliefs, and it was my hope and expectation that by the time this question came up the interviewees would be very open and relaxed.

Questions 6, 7 and 8 were much more direct than the previous questions but as already noted I hoped the interviewees would be much more forthcoming by this stage of the interview. A hope that came to pass I am glad to say otherwise I may have been tempted to change the structure of the interview yet again. The important point about question 6 is that I did not say there was an environmental crisis I effectively asked them if there was one and, as a follow up, if so what could humans do about it. Underlying question 7 was a wish to know whether they thought the environment had anything to do with accounting. Finally question 8 was an opportunity to tell me anything about the interview process that concerned them. It also became an opportunity for them to tell me things about the environment that they thought I might have missed. (It obviously became clear to them in the course of the interview that I was interested in the environment).

Generally speaking these questions were presented in the order they are given above. To that extent the interviews were structured however thereafter the time spent on each question was primarily determined by the interviewee's response. I did have follow up questions if any particular question was proving difficult. For

example I would ask about towns and cities, or parks or rivers and forests – not necessarily in that order – when discussing question 1. I would ask about animal kingdoms – fish, reptiles, crustaceans, mammals and birds – or pets when discussing favourite creatures.

The interviews themselves lasted between 30 and 45 minutes and this time the conversation flowed in full spate. I heard rich stories of farms in the West Indies, conversations on the beaches at surfing resorts, tales of snorkelling in Malaysia and the meaning of Christianity, Buddhism and Daoism. I felt I was on to a winner. It was time to press ahead. In the next chapter I describe my research into the questions of inter-connectedness and how we might account for biodiversity.

## 6. THE INTERVIEWS AND THE INTERPRETATIONS

### 6.1 Introduction

In this section using nature as a synonym for environment I investigate what naturalists might understand by environment and if and to what extent they feel any connection with nature. I also consider to what extent they might lead in accounting for it. I chose to use the word nature as

- a. Nature and environment are both words that can be used to describe all that exists outside of or other than humankind, and
- b. I believed the word nature would be more amenable in the context of interviewing naturalists, avoiding long discussions aimed at defining a less familiar word, ie environment.

The reason I chose to interview naturalists arose from an intuition that at some stage they may be involved in the preparation of alternative accounts.

The investigation proceeds by way of three interviews which are then subject to Alvesson and Skoldberg's (2000) quadri-hermeneutic. To this end the interviews are treated as a single text and combined to give four interpretations of what the naturalists could mean by nature. The enquiry is both phenomenological and existential in that it attempts to understand what the interviewees experience when they think of and when they are in what they see as nature.

#### ***The Interviewees***

I was looking for naturalists and being a naturalist myself I knew where they 'hang out'. However I felt it would help if I interviewed individuals I did not know personally – to minimise pre-understandings, right or wrong – and with whom I shared a specific interest. I am interested and reasonably knowledgeable about birds and I know the flora and fauna of East Manchester quite well so I sought out naturalists from this area on a local bird watching internet site – Manchester Birding. To this end I became a member of the Manchester Birding Group and I

visited their webpage 'Local Sightings'. On this page were details of well over a hundred sites around Manchester where the various members did their bird watching and where they recorded what they had seen. The vast majority of members identified themselves and it was possible to message them through the website.

I identified 17 sites that were local to the area I knew and I chose 5 individuals to approach and ask if they would be interviewed. I also thought that it would be good to keep the administrators of the site informed of what I was doing and ask them if they would be interviewed. I informed all the potential participants of the nature of my work and offered to send them a copy of the chapter I have written on Accounting for Biodiversity (Christian, 2014).

Out of these seven people I initially approached two were willing to be interviewed, one of these was an administrator but by coincidence he lived and watched birds in the area I knew. The other administrator declined politely and 3 of the original 5 birdwatchers did not reply. The last of the original birdwatchers asked me for a copy of my chapter, which I provided, but I never heard from her again.

After some thought I decided I needed at least one more interviewee. This time I contacted two people who write 'nature' articles in the local newspaper. Once again I received no reply. Finally I contacted an individual who I knew by reputation and who worked locally. He didn't really fit my original criteria regarding locality but I knew we shared an interest in birds. He agreed to be interviewed and became my third interviewee.

All three interviewees have been keen naturalists for at least 10 years but it is probably true to say that they have had a life-long interest in nature and have therefore been naturalists for at least 35 years. Beyond that I have paid little attention to personal details. Sometimes these become apparent from the statements they make but I do not think in isolation they would add anything to the discussion emanating from these interpretations.

## ***The Interviews***

Prior to each interview the interviewees were invited to read 5 short texts aimed at opening their minds prior to the interview. These were:

- a. The opening section of an article from the RSPB magazine entitled “Simon Barnes on Science” (Barnes, 2012a, p37 )
- b. The opening section of an article from the RSPB magazine entitled “Simon Barnes on Nature Reserves” (Barnes, 2012b, p37)
- c. A paragraph on biodiversity from page 78 of Jonathon Porritt’s book “The World we Made” (Porritt, 2013, p78)
- d. A short philosophical piece from an article entitled “A Commentary on the Dialogue between Alfred Ayers and Arne Naess” (Elders, 1999)
- e. A short piece from the Guardian Sustainable Business website on popular music and songs about sustainability (Confino, 2014).

The first text is a rationale for the use of science in the protection/conservation of nature whilst the final text notes the role of art (in this case music) as a protagonist on behalf of nature and social justice. The second emphasises that RSPB bird reserves are primarily for birds and other flora and fauna, not humans, and the third text focused on the inability of (some) people to connect with nature. The fourth introduces some philosophical concepts such as self, truth and ontology.

The aim of this reading was to try to help interviewees understand the focus of the interview. Thus I introduced the idea that birds might be valued for their own sake and also the idea of connectedness. By virtue of the philosophical text I acknowledged that these concepts are quite profound hoping to open the way to a discussion that revealed belief systems as well as cognitive argument. The first and last texts were there to indicate to the interviewees that accounts do not have to be quantitative. These texts were focused more on the second research objective, ie the production of community accounts; whilst texts 2, 3 and 4 were focused the first research objective, ie on how the interviewees related to nature.

Too often I have found interviews get bogged down with misunderstandings and semantic discussions. Of course there is a danger that the interviewee will simply repeat back what they have read if the pre-interview reading is too closely aligned with the interview content, however I believe that the above mentioned articles did not fall into this trap.

The interviews took approximately 30 minutes each and were recorded and transcribed. They are semi-structured and built around 7 questions. The first two were designed to help the interviewees explain how they felt in a natural context, the third and fourth how they came into contact with nature and how it fits into their life at present. The fifth question probes how they see their experience of nature fits into wider, more rational perceptions if at all. The sixth question is rather more direct and is there just in case the more indirect questions haven't lead to some clue as to how they value nature. The last question is not in fact existential and is simply designed to see if they have any feelings about reconnecting humankind with nature and whether some form of community accounting for nature might be useful.

The next sub-section now describes how the interviews were interpreted.

### ***Interpreting the Interviews***

Alvesson and Skoldberg (2000) suggest attempting four interpretations of any given text. I had transcripts from three interviews and I decided to consider these as a single text comparing and contrasting the views offered within this consolidated text.

My first interpretation in accordance with the Alvesson and Skoldberg (hereafter A&S in this section) methodology was to be an objective hermeneutic. Frankly I consider the idea of an objective hermeneutic as something of an oxymoron but putting this thought aside I attempted to work within Betti's (1967, 1968) four hermeneutic canons as described by A&S (pp67-69). Betti is named by A&S as the foremost modern exponent of the objective approach.

To this end I offer a coherent summary of the interviews (Canon 2). I also took all the statements at face value making no attempt to uncover hidden meanings, ie I respected their autonomy (Canon 1). I believe I took ownership of the object – the meaning of nature – without actually imposing my own view, thereby achieving “the actuality of understanding” (Canon 3). Finally I empathised with the interviewees trying to re-enact their thought processes so as to obtain a hermeneutic correspondence of meaning (Canon 4).

These claims are of course subjective. Firstly I might be right to claim a coherent summary but I have had to choose what to include and what to omit, to what extent does that make my interpretation subjective? I am also very aware that as a naturalist myself I was in danger imposing pre-understandings. Conversely however my status as a naturalist allowed me to empathise with the interviewees and perhaps achieve a valid actuality of understanding and, further, a hermeneutic correspondence of meaning. There will always be room for doubt and argument in any interpretation but for me that is the nature of the world. It is a social construct we build together and argument is one of the tools we use to build it.

The second interpretation was to be an alethic interpretation and A&S offer numerous approaches summarised in circular form as ‘The hermeneutic process’ (ibid, p99). This process has been described earlier section in this thesis. For the purpose of this investigation I broke the texts down into individual parts reviewing each statement by each interviewee as a stand-alone statement looking for correspondence and contradiction between the whole and the part. I knocked at the text and at each individual statement; in particular I adopted the characters identified in the play presented earlier in this thesis, getting each of them to consider the statements and ultimately talk to the text as a whole. Some of these characters were empathetic and some were suspicious. Finally I searched for root metaphors that might capture the essence of the relationship each of the interviewees had with nature.

Ultimately I present my second interpretation as three metaphors, each representing one of the interviewees. Each metaphor, or psychological type as

Jung (1989) might have called them, is used to portray the relationship or connections between the interviewee and nature. Inevitably a simplification based on spending a meagre 30 minutes with each interviewee the metaphors show the very different ways in which three different people can be attracted to and enjoy nature.

Both these interpretations follow the recommendations of Smith et al (2009), in particular listening very closely to and giving full voice to the interviewees. This is the essence phenomenology, if we wish to understand how someone experiences a particular concept or phenomena we must listen to them.

As described in the previous chapter Smith et al also recommend deconstructing interviews, abstraction or searching for themes within the interview or interviews, polarization or searching for contradictions in the same way, numeration or looking for repetition and contextualization, ie looking for any limitations placed on the interviewees' answers. Each of these processes were applied when interpreting the interviews and play a significant part in building the metaphors, and in the final two interpretations.

My third interpretation is a hybrid. A&S suggest a critical interpretation which they describe in what might be termed New Modern terms. Calling on Habermas in particular they discuss emancipation in terms of rationality and communication. In a later section A&S suggest a fourth interpretation based on Foucault's genealogical method and his exploration of the "micro-physics of power" (Flynn, 2003). Foucault of course is often seen as Post Modern and as such less concerned with rationality or the way things should be, and more with the way things are.

As I said my third interpretation is a hybrid. It is critical in the sense that it critiques the status quo surrounding the debate about the environment and it attempts to see how this debate impinges on the way the interviewees understand and live in nature. First drawing on Foucault I describe the discourses framing and the flows of power around the debate, then I ask where on these flows do the interviewees stand and how does that effect their view of

the environment. I then wonder, in Habermasian terms, are they unknowingly constrained by any particular ideologies or institutions, or are they truly emancipated?

This interpretation, unlike the first two which were essentially idiographic, moves outwith the interviewee and offers a more structuralist perspective. However it provides an opportunity to look at the forces acting on the interviewees and shaping their understanding.

My fourth interpretation might also be described as a hybrid in that it uses deconstruction and the hermeneutic of suspicion to reveal an entirely new set of meanings for each of the interviews. I say hybrid in that it combines another of A&S's suggestions for a fourth hermeneutic, post-modern deconstruction, with a hermeneutic originally included in their suggestions for a second hermeneutic.

Essentially I revisit the texts with Nietzsche's (Nietzsche, 1997; Kaufman, 1968) will to power in mind. Through this lens I see much which is absent in earlier interpretations, for example the use of the environment as a means to access power and influence. I then proceed to dig into the interview texts to construct a totally new interpretation which I express through the metaphors identified in my second hermeneutic.

I think this is the key to my whole research in that it is possible accountants, for whatever reason, do not experience nature and the environment in the way that naturalists and deep green environmentalists do. They are inclined to show less interest unless it affects their areas of concern, ie balance sheets and income statements, and as yet these are not affected (at least not in the short term although there is now a growing acceptance that they will be sometime in the future). Conversely naturalists and environmentalists are equally unlikely to pay much attention to accounts expressed in non-natural terms such as finance. For now I introduce my four interpretations which are presented in turn in subsequent sections of this chapter.

1. What they said – the objective hermeneutic.
2. Who I heard – an alethic hermeneutic
3. Unseen speakers – a postmodern interpretation
4. Who I heard (2) – a suspicious reconstruction

## **6.2 What they said – the objective hermeneutic**

The interviews were relatively unstructured but I had prepared 7 basic questions to keep the conversation flowing. These questions were:

1. What's your favourite walk?
2. What's your favourite bird?
3. Where did you play as a child?
4. Do you have any other hobbies?
5. What changes have you observed regarding nature over the years?
6. Is this a moral issue?
7. Do you think community accounts might help?

In each case the fourth question became “Do you have any other hobbies or interests?” as the interviewees generally did not have any other hobbies but they were to a greater or lesser extent involved in other activities. The fifth question also evolved becoming “Do you think there is an eco-crisis happening at this point in time?” This was because the initial question about interviewee observations tended to come up quite naturally without being asked directly, and I was then keen to see if the interviewees linked their local observations to global phenomena. In the first and third interview the sixth question also arose naturally in the course of the interview but I could not find a suitable way into the question in the second interview, hence I did not ask it. Finally it is worth noting that the wording for the seventh question varied from interview to interview in response to the tenor of the meeting.

The first interview lasted 31 minutes and consisted of 4,675 words of which the interviewee spoke 3,316. The second interview lasted 30 minutes, consisted of 5,220 words and the interviewee spoke 4,571 of them. The third interview was

recorded at 31 minutes and consisted of 4,654 words, the interviewee speaking 3,445. This last recording is regrettably artificially short in that the tape recorder failed half way through the interview. The interview was recommenced but the answers to questions 1 to 3 are not as full as they were in the original recording.

This interpretation is, for the most part, presented in terms of the questions asked and how they were answered. However there is a short final section which focuses on the role of other people. Whilst I did not ask a direct question on how the interviewees might have been influenced by other people all three of them made reference to people in their life who I suspect influenced their attitude to nature, in particular by reacquainting them with nature.

### ***What's your favourite walk?***

*"Boodle Woods! Off Oldham Road."*

*"...has to be around Watergrove Reservoir in Rochdale which as D knows is one of my favourite places so I take my dog up there sort of almost every day..."*

Interviewees 3 and 2 respectively were very clear about this. However Interviewee 1 was less so

*"It is hard to say, erm, certainly on the moors round here, there is no particular place, erm, I don't think, but certainly a walk up the hills from the valley up to the moors and back again is my favourite, yeah."*

Interviewee 2 was noticeably more verbose at this stage of the interview explaining in great detail how to get to Watergrove Reservoir, its size and location, the habitat, the birds he has seen there including his

*"only claim to fame, as far as sort of national rarity go, was finding a broad bill sandpiper there."*

This detailed exposition led quickly on to a description of his childhood interest in nature, the place where he was brought up and some of the changes he has seen over the years. These points are returned to when I discuss questions 3 and 4 later but it is probably worth noting Interviewee 2's almost gushing enthusiasm to share his feelings for nature.

Returning to Interviewee 1 his enthusiasm for nature is probably summed up in response to a question I put to him, ie "Do you enjoy other aspects of nature whilst you are walking?"

His response was

*"Yeah, I mean you are always aware of the heather and of the scent of the ground! You are walking through, it can be anything from a complete sort of muddy, wet mess to dry as timber almost up there. So you are looking down all the time, you have to! Walking on the moors, you see the plants, you see hares up there, voles, you know, insects on occasions driving you mad."*

Interviewee 1 does a lot of recording for the RSPB and the BTO and his recording duties often take him onto the moors however these do not appear to be the only driving force behind his walks. I asked him if he was specifically looking for birds

*"Probably, but yeah, I have enjoyed the walking, there aren't many birds there sometimes anyway, but I can still enjoy the walk."*

Interviewee 3's feelings for nature were not so easily linked to her reasons for walking, her responses focused almost exclusively on her family

*"Well, if I am walking with my family I will be there, central to the kids and what they are up to. Erm, but we walk looking at everything and spotting things. ... if we are walking as a family we will probably write on the Manchester website what we have seen, but it is not pen and paper writing down."*

and

*“I like the kids to open their eyes to what is around them and if you can get them curious about nature and wildlife round them then erm, its interesting and it makes them see what’s there.”*

Here nature seems to appear as an amusement for the children however a more appreciative link follows

*“We like being outside, you can be outside anywhere but, or open your eyes anywhere and look at nature anywhere, but we do like being in woods and places like that.”*

### **What’s your favourite bird?**

*“Again, that is a hard one. I mean dunlins are a big favourite at the moment, but wading birds generally. Lapwings used to be my favourite, I think. But, there are very few around here any more.”*

*“Oh! That’s a difficult question is that!! I think it probably is the hen harrier and I have been lucky enough to see hen harrier at Watergrove, probably on about fifteen occasions over the past ten years.”*

Interviewees 1 and 2 were quick to point out that this was a difficult question though each came up with an answer almost immediately. Interviewee 3 had no such qualms

*“Hee, hee! Erm, robins and dunnocks! A hen harrier if you are going down there. I like, everyday its robins and dunnocks and things like that, erm, but I do like hen harriers if you, as an ultimate bird when you go away on holiday.”*

I suspect the issue was in my question. I was asking for a ranking and Interviewees 1 and 2 simply felt more obliged to identify a favourite. Interviewee

3 did not feel bound to pick out a favourite, she just named her three most obvious candidates.

Her reasons for picking these species were

*“Dunnocks are quite, yeah, they have multiple partners and er, but they have a brilliant singing voice and it’s like a standing joke, if there is a rustle in the undergrowth, it’s usually a dunnock up to no good! Or, on the allotment we have got robins that come, we have got one on our plot that comes and sees us and he stands up for his patch and there are a couple of others on the other plots that come over and usually singing as they are wanting a worm.”*

and

*“Hen harriers we fell in love with in the Outer Hebrides when we discovered that a few years ago, about nine years ago, and they are just amazing birds and they really stand out. They have beautiful white flash on the tail, the males are beautiful... But when you see one you usually see them as a couple?”*

Her fascination with the family and social life of birds, in her case dunnocks and robins, is shared by Interviewee 1

*“the thing about the lapwing is that, that got me into birds in the first place, was that they were pretty much all the year round, they are very demonstrative when they’re displaying. You can find their nests, so you can actually study the nests, fill in nest record cards and monitor the success of it and so forth. So you see the whole life cycle there and that for me is what is interesting. I mean, I am not particularly interested in sort of going to see rare birds. I am interested in sort of behaviour, you know, how they live, their habitat and what have you.”*

Whereas Interviewee 2 shares her aesthetic appreciation of the hen harrier

*“it is also just the sheer beauty of them, you know, the way they just sort of glide low over the ground and they are such a graceful bird. But they can certainly, when you see them, they generally tend to be moving very slowly. You know flying low to the ground, but I have seen them sort of moving. They can move very fast, you know, if they are really chasing a bird. I know they tend to fly slowly when they are hunting voles but when they chase, or hunting birds they can move really, really quickly, so yes....”*

In a continuation of our discussion of his favourite bird Interviewee 2 identified other birds as contenders and in common with Interviewees 1 and 3 he attributed a ‘human’ side to these

*“when you find a trip of sort of nine dotterel on the hills, well you know they are such beautiful birds and they are so tame as well. When you sit down they literally come towards you as you are sitting down, so there are other things as well. I mean, a curlew I think is a special bird, you know. I heard my first one calling a couple of weekends before last. It is almost a special day when you hear the first curlew come back in Spring.”*

### **Where did you play as a child?**

Interviewees 2 and 3 shared a rural upbringing

*“Well as a said I grew up in a place called South Benfleet and where we lived, where my parents lived erm, I was lucky to have lots of fields in the surrounding area, so I used to just go out with friends, you know and just play in the fields really and in the local woods.”*

*“as a child I grew up originally in Hampshire in the sticks literally. My dad was a vicar and we moved about a bit, so we had a huge garden there. .... they used to go and play in the fields and I used to trot along with them”*

Interviewee 3 is referring to her brothers who she used to ‘trot along with’. She also goes on to say that her family eventually moved to London but

*“We had a huge garden there and we had a huge park at the bottom of the street so we used, well I used to go off in the park and would look at birds there.”*

Interviewee 1 in contrast said

*“I’m from Leeds, erm, I would play in the garden, in the street, in the local parks.”*

he could however

*“Reasonably roam free, yeah, more than kids get the chance to do today, I think. I wasn’t particularly interested in nature at the time, I mean I had an observer’s book of birds but there were probably no more than half a dozen species I could identify!”*

His primary interest however were

*“I used to play cricket, kicking a football around in the park and stuff like that. We used to go to cricket matches with Yorkshire as a supporter.”*

and he goes on to mention his grandfather’s influence and comradeship, something I will return to in a later section.

Interviewee 3 shared his sporting interests and also notes her bookish nature

*“Oh at the time, as a child, er, book reading. We loved books, erm I think that is partly because of moving around it is hard to make friends and erm, books are things to fall back into I think. Er, and I used to do a bit of sport at school. It was mainly the top sets that could ... .but I could run, so I did 800 metres, things like that.”*

She too notes the influence of an adult on her early interests – a neighbour - as does Interviewee 2 – he remembers walks with his mum and his nan. Again I will return to this later.

Interviewee 2 was

*“never really into sports, you know, I wasn’t, I didn’t really play football or anything like that. So it was really erm, it was bird watching it was fishing, and then probably by the time I was about fourteen I stopped going fishing and the bird watching sort of took over completely then.”*

He

*“used to cycle up to my local pond with a couple of friends and we would fish and we would see some amazing things. I mean apart from the fishing, I remember we used to see grass snakes, you know swimming across the surface of the pond and we had some quite amazing sort of nature in the area.”*

***Do you have any other hobbies or interests?***

This question was unplanned but seemed to flow naturally from the preceding question. Interviewee 2 effectively answered the question before I had cause to ask it, ie *“by the time I was about fourteen I stopped going fishing and the bird watching sort of took over completely then.”*

Certainly he made no reference to any other activity during the course of the interview. His interest in birds rapidly extended into recording and photographing and in recent times he has become more catholic in his recording.

*“probably from the age of about fourteen I started like writing down what I had seen when I had been out and then I actually started submitting my records to the Essex Bird Watching Preservation Society, they publish the Essex bird reports. So probably from the age of about fourteen or fifteen I had got my records in the local bird report.”*

and

*“I wanted to, obviously got the pleasure out of watching sort of amazing birds, doing incredible things but also it was, that is when I started to realise that I could see patterns and you know, you have got the ability then to refer back and I mean that is what I liked about now is that I can open up this ring binder and I used to write my records. I used to use a fountain pen, it shows how long ago it was! I got all these hand written, sort of sheets, with all my records on...”*

and

*“my interest has broadened through my sort of contact with the ecologists, you know, going out so erm, I do record other things other than birds now. Mammals, butterflies, erm, plants, trees, erm, you know a lot of different things but obviously there is a limit in my expertise is not good enough on a lot of groups to be able to record them in the same sort of depth that I do with birds.”*

and

*“you will see them in groups of sort of three, four, five animals at different locations around the reservoir and erm, we have even got an almost pure white one now, which I have got some photographs of, which you might be interested in...”*

Bird watching and recording have been Interviewee 2's life.

In contrast Interviewees 1 and 3 came to bird watching later in life and, in the case of Interviewee 3 in particular, it has to squeeze inside an enormous personal agenda.

*“I did my A levels as a mature! And then the Open University, like, only just in the last like ten years, so...”*

and

*"I have done a lot of community work, erm. It started off with this regeneration area and I was chair of the residents' association. . .that was a huge task. We were setting up a charity at the time, setting up sports accounts for kids outside...I came off the charity cos it got busy and I was on this Sure Start a children's centre charity as well as Vice Chair...But now, I run my mums and tiny tots group, erm which is twice a week for pre-school children. I have done that for nineteen years...I am treasurer of school, so we do things like discos, set up allotments, summer fairs, things like that, all community events. .. Erm I volunteer at the Youth club, doing my shouts twice a week, I help out behind the scenes on Thursdays, doing drinks and stuff for the kids. They do a lot of outward bounds actually that group... I have just signed up for a primary school leaders course to get kids into the environment. So that will probably impact into the voluntary side as well...I am treasurer on the allotment association so again, it is outward bounds, setting up community allotments, getting people involved."*

yet there was time for bird watching and recording

*"found out about Manchester Birding and then I started erm, actually writing down what was local to the area there and then Judith asked me to do the winter count for the WeBS site over at Stamford Park. Judith Smith. She asked me to do that. So I started counting the birds at Stamford Park cos I had just, whenever we have been to the park, we had written down what we had seen, so she contacted me and they hadn't had any one actually recording for a couple of years, so she asked me to take that on and then, cos I had mentioned herons a couple of times someone said oh, can you count the herons! So I ended up counting the herons!"*

Interviewee 1 explains

*"I don't have a time for a lot of stuff these days. I used to be a mad keen cyclist, erm, and that sort of dwindled as got back into my interest in birds, cos I wasn't seeing them from the bike, I saw a lot more if I was walking. I enjoyed walking with or without the birds."*

and

*“...when I was involved with the cycling club I was the press secretary for our club. When I was a student, I was president of the Student Union.”*

So I asked how did he become (a) involved in bird watching, and (b) involved in recording?

*“When I was at Art college, I went to see an RSPB film show in Plymouth and that made me join the RSPB for a couple of years, I took an interest. I was doing an audio-visual course, so I did some filming of gulls, just like as a college exercise, but I chose birds as a subject... then I sort of lost interest... after that and it must be oh about over 20 years ago now, a guy came to work with me who was particularly interested in birds and he was bringing bird watching magazines in and spending the time with telescopes, you know. I had the back ground interest so that just got me started off again. Erm...I saw the Greater Manchester Bird Report advertised so I wrote to Judith, got a copy of that and obviously there were the back BTO surveys, so I looked into that and I thought this sounds interesting and that was it, I was hooked really.”*

It is interesting how chance has played a part in connecting Interviewees 1 with bird watching, ie a chance meeting with a ‘guy at work’. Judith Smith the former Bird Recorder for Greater Manchester also played a part in getting Interviewees 1 and 3 into recording. In fact all three Interviewees mention various mentors (as well as the ones already noted above) at various times. As already stated I will look into the role of these individuals later in this sub-section.

One final point of interest here is why do Interviewees 1 and 3 take on the responsibilities they do? Interviewee 2 is a recorder for the love of it I would suggest, Interviewee 1 says of his birding responsibilities

*“when Judith Smith resigned and they put out an appeal for someone else to take over. I could see, and asked around, and nobody else was going to do it, so I thought well, you know, Judith had been really supportive to me when I started,*

*you know, and you need somebody there doing that piece of work, so I put myself forward for it technically, so I am still doing it!"*

and more generally

*"cos nobody else would do the job!"*

whilst Interviewee 3 notes

*"I fell into that cos the chair resigned, it was going to fold and I got kind of nominated and like, there you go!"*

and more passionately

*"You have got to give. To me it is really important, if you can, if you value what is in the community"*

***Do you think there is an eco-crisis happening at this point in time?***

Interviewees 1 and 2 seemed to think there was an eco-crisis and were reasonably explicit though not particularly emphatic.

*"Depends on what you mean by crisis. I have heard, yes you can use the word crisis."*

And

*"Well, yes, I think there is."*

Interviewee 3 answered by way of an example:

*"My main concerns, I think are along the lines of erm, the destruction of natural habitats."*

Interviewee 1 offered some scientific evidence

*“Obviously, if you look at the results of the bird atlas and look at some of the maps and just see how the distribution of different species, not just the ones that are declining but how populations have moved, some have moved further west, some moved further north and there is obviously something big going on there..”*

Before identifying the cause as

*“You have got all the climate change stuff which is causing these movements...”*

Interviewee 2 also talked about global warming but in all honesty did not sound fully convinced. At only one point in the entire interview did he offer (fleetingly) an example of an adverse effect on biodiversity that might have been caused by human activity whereas he identified (at length) six positive effects. He did however offer the following as an ecological problem

*“The ice cap is melting and they are talking about drilling for oil in the arctic. Once all the methane starts being released, you know, from the permafrost erm, we could get ourselves trapped in a sort of vicious cycle, couldn't we?”*

But explained

*“I suppose ironically what is strange is that though, probably somebody like myself who's a lot more connected to nature than the average man in the street, should be more aware and feel the impact of this more but I guess, even I find it hard to relate all these things going on up in the arctic with my local level.”*

and

*“I guess I haven't spent enough time thinking about that, you know. When I go out to Watergrove I am walking round and I am just enjoying what I am seeing and probably too busy recording... I try not to think, I suppose, I try not to think too much about the negative side cos you could just get totally depressed”*

Interviewee 3 had a long list of issue that included fly tipping, shale gas, mass farming and urban expansion:

*“...families also need green spaces and you can’t just keep building everywhere.”*

However like Interviewee 2 Interviewee 3 had noted some positive changes

*“I have noticed there are more cormorants over at Stamford Park and the herons are actually doing, establishing quite well, so to me they are improving.”*

However as noted above she was plainly worried over a number of issues and their impact on nature. Of mass farming she said

*“...having mass fields of the same crop isn’t supporting your nature. And if you don’t support your nature you are going to lose things like your bees, your butterflies, all pollenate the crops and you can’t do without them.”*

Space seemed important to her

*“...using the land, you know, in a different way to allow erm, you know, leaving some of it erm, for the birds, you know and crop rotation and things like that.”*

Interviewees 1 and 3 apportioned some blame for the eco-crisis

*“When you actually read about, you know, hydro-carbons that have been burnt in China and you think of the effect that is going to have. Its frightening.”*

and

*“Things like, the natural habitat you have got, people fly tip on and the stuff underneath is going to damage that soil for a long long time.”*

perhaps reflecting their global and local perspectives.

Interviewee 1 also offered a comment on where to find the answer to the eco-crisis

*“I don’t believe governments can do anything any more. The world is run by multi-national corporations. If they don’t want to do anything, nothing is going to happen.”*

### ***Is this a moral issue?***

Interviewee 1 thought so

*“...yeah, there is a moral issue in it, in the fact that you know, if people are behaving the way they are, do they care about what the world is going to be like for their children.”*

and this time thinking more locally perhaps he suggested

*“I don’t think many people really seem to grasp the situation, erm. People say they are concerned about it but I don’t think they actually show much concern, you know. They are driving round in some big gas guzzling car or what have you, constantly wanting more and more money ...”*

In response to a further question as to whether creatures other than humans were worthy of moral consideration he said

*“Well yes, I personally think so, because, I mean sort of, I like them.”*

Whilst acknowledging the issue was not clear cut

*“You probably saw the mole traps outside on the lawn. That is not my doing, erm, I try humane methods, of getting rid of the animal. Erm, yeah, I think there is a moral issue. It’s a tricky one erm, people have creatures that they like, and creatures that they don’t like.”*

and

*“I don’t think many people trying and grasp the whole, the sense of the whole eco system and how one relates to the other. You know, you don’t want slugs in your garden perhaps, so you put slug pellets down and then you have to worry about what effect it has the birds or any of the wild life in your garden.”*

I asked Interviewee 3 the question in a different way, ie “Is nature valuable for its own sake or because it is useful to mankind?” Her response was unequivocal

*“Oooh! I think for its own sake! But we can’t live without it.”*

adding

*“I get really annoyed with the parents who run a mile from a bee or a worm!! I had a big ding dong with my mother about a worm in the play ground. She was like, oh it’s a worm, it’s a worm!! I was like, it is not going to attack you!”*

I also asked her if she was a Christian. She responded

*“Yes, yes!! My dad was a vicar. I am a Christian but I am not a majorly practising one! I think, it’s a bit hypercritical. My kids go to Church of England school, they are all baptised but erm, I think it is more about how you live your life?”*

She added

*“..so church doesn’t do it for me. But the ethos...”*

which appeared to imply her acceptance of Christian values although she was at pains to point out

*“A lot of my friends are Muslims, and I child mind for a Muslim and erm, yeah, we have got a lot in common!”*

***Do you think community accounts might help?***

*“I think it is a brilliant idea...I agree with your idea that the best way to protect nature is by getting more people interested in it..”*

*“I do. I think sometimes when facts and figures come out they can be quite dry.”*

Were the responses of Interviewees 2 and 3.

Interviewee 1 was more struck by the concept of community and public space.

*“I would be interested, having been, yeah, the expression public place is interesting because I felt that public places don’t even exist like they used to.”*

further

*“I mean, talk about a library, how many people going into libraries these days. I mean, schools obviously, and obviously if you are bothered to do that sort of project, I mean schools are obvious starting points, for catching people when they are more young and impressionable and so forth.”*

He then went on to discuss the role of social networks like Twitter and Facebook noting

*“Yes, I think this is the public domain these days.”*

At this point discussion moved to recording systems and he referred to the work of the local records centre (Ecology Unit) for Greater Manchester

*“he has just been recording stuff and sorting out the record centre’s dates for the last few years but he wrote a funding application for this Great Green Project,*

*which he is now working on, where he is encouraging more and more people to actually record wild life using a variety of systems.”*

At this point he was actually referring, unknowingly, to the work Interviewee 2. The latter, equally unaware of Interviewee 1’s comments, had this to say about local records (as the basis of community accounts):

*“...there was a big emphasis on sort of localism, if that’s the right phrase. I mean, about distinct geographical areas and I mean that is what the local record centre is all about. It’s supposed to be a place where people can go and get information about the wildlife in their local areas... So I think there is potentially a big role for the local record centre to play, you know...”*

With regard to recording Interviewee 3 felt there should be more

*“...photographing local wild life and things like that so I think, yes, if you can make it fun and more exciting..”*

and on localism she felt reports should be

*“...more local, cos I think sometimes the reports come out and it’s like, nationwide, or the whole of the North West and it is a huge place and it is so diverse and that doesn’t make it relevant for people.”*

She wanted to

*“...get talking with kids about ... having a kestrel’s nest in the mill...stuff like that is brilliant...even things like the pink foot geese flying over and things like that... the kids spot them and its like wow! In the play ground!”*

Moving from kids to politicians, Interviewee 2 noted

*“public opinion does actually carry some weight. Politicians do actually care about what the public thinks. If there are enough people wanting to sort of really care about nature...”*

perhaps instigating hope for now and the future. He then finished by saying

*“...this is what our project From Grey to Green is all about. You know, educating people about what is on their doorstep and getting them enthused. Getting them engaged in what is on their doorstep, you know.”*

As he finished Interviewee 1 was still pondering on the nature of community

*“...there are so many recording systems as well, and so much of it is web based, people putting stuff on line rather than meeting together,”*

because he goes on to say, perhaps a little apologetically,

*“ erm, you know the BTO has this bird track thing which basically they thought to do because if they don't the Americans will have a worldwide bird recording online system.”*

recognising I am

*“sort of hinting at that's not getting people together.”*

Finally he concludes

*“I think if you are recording birds and you are doing it online, you might be part of a forum so you are emailing other people or sharing information but that is bird centred and you don't get a wide picture anymore.”*

Interviewee 3 remains passionate for localism, the commonplace, the here and now to the end. She concludes

*“I quite often use the Manchester Birding sight... I get cross when they just put down, all the usual plus we saw this bird of prey! It is like well what was your usual you know? Give me the usual, I quite like the usual and the boring, you know... things like caterpillars. We have got a chrysalis at the moment, for erm, what is the big moth? Big, big moth? Poplar hawk. We have got one of those at the moment, erm, in a shed, and of course, we found it the day before it changes into a chrysalis which was cool. So the kids will be looking into that and studying that and learning more about it.”*

### **The role of other people**

*“My granddad who was a big cricket fan was a Yorkshire member, he was a retired railway driver and so he had free transport, so we went everywhere.”*

and

*“I always remember this wood where I used to go sometimes for a walk with my mum and nan...”*

and

*“...my neighbour when I was between about six and eleven used to pay for me to be in the RSPB.”*

are comments by Interviewees 1, 2 and 3 respectively revealing some form of early influence. I also note in passing that Interviewee 1

*“...had an Observers Book of Birds but there were probably no more than half a dozen species I could identify.”*

and I now wonder who bought him that.

All three interviewees also mention “other kids”, “friends” or “brothers” but by and large these are in passing and not particularly noteworthy. The next noteworthy

influences are the strangers who seem to appear and invoke their interest in birds.

Interviewee 1

*“And then I sort of lost interest, I suppose after that and it must be oh about over 20 years ago now, a guy came to work with me who was particularly interested in birds and he was bringing bird watching magazines in and spending the time with telescopes, you know. I had the back ground interest so that just got me started off again, erm.”*

and Interviewee 2

*“And then I started getting involved with erm, cos at the time, in the 70s, they were planning to build, they were looking at building an airport on the Maplin Sands? So, I got erm, in contact, or he got in contact with me, that he had got this local BTO guide who was in charge of organising the birds at the estuaries enquiry in Essex and he got himself and a friend to start doing the wetland bird counts on Canvey Point.”*

From this point onwards it could be said that Interviewee 2 was a member of the bird watching community increasing his network of associates over the years. Interviewee 1 however had to take one more step, he approached the county bird recorder for more information.

*“I saw the Greater Manchester Bird Report advertised and so I wrote to Judith, got a copy of that...and I thought this sounds interesting and that was it, I was hooked.”*

Thereafter he was included in the county recorder’s network of contacts from which position he started building his own.

Interestingly Interviewee 3 met a virtual stranger

*“I fell across the Manchester Birding site. Probably about ten years ago actually. Cos it was when I started looking at the Outer Hebrides and I probably originally googled the Outer Hebrides and found out about Manchester Birding...”*

Interested she began sharing her birding experiences with others on the site and soon came to the attention of the county bird recorder.

*“and then Judith asked me to do the winter count for the WeBS over at Stamford Park”*

More than Interviewees 1 and 2 Interviewee 3 appears to have maintained some interest in nature throughout her life although it is not clear to what extent from this interview. However this interest seems to have expanded in recent times through her contacts with the bird watching community. That said I think it is clear from the quotes in earlier sections of this interpretation that her family are the main driving force behind her interest in and contact with nature.

### **6.3 Who I heard – an alethic hermeneutic**

In these three interviews I see three metaphors; the Intellectual, the Loner and the Mother. From an existentialist viewpoint it seems to me the first is full of Angst, the second possibly so but I cannot be sure, whilst the Mother seems to have found her role and is happy in it, in other words she appears emancipated. How do I come to these conclusions? In this hermeneutic I will take each interview in turn, discuss my reflections and hopefully the reader will be able to follow the path I have trod.

#### ***The Intellectual***

This metaphor is based on the interviewee’s constant tendency to question the meaning of words or ideas, a tendency which in all honesty I share and maybe that is why I saw it in him. Immediate examples that come to mind are his reactions to the ideas of eco-crisis, ie *“depends what you mean by crisis”* and public place *“the expression public places even exist is interesting”*. Intellectual

curiosity also figures in this interpretation of his character; when asked if he had felt any affinity with birds or why he might be interested in this he replied that this was an area that he had investigated himself and referred me to a book he had read. He also noted *“when you are out watching birds and you think that’s a bit odd or whatever so you will read books or look up stuff on the internet and you know, just get involved deeper and deeper into it..”*

His association with scientific investigation also lead to the metaphor. He undertakes research work for the Royal Society for the Protection Birds (RSPB) and also carries out work as a data collector/recorder for the British Trust for Ornithology (BTO). His work with the RSPB appears to stem from his lifelong though often sidelined *“it has always been in the background, coming a bit to the foreground sometimes”* interest in birds, whilst his work with the BTO is described more as an accident *“and nobody else was going to do it”*.

He also appears to have built up a network of similar minded individuals. He refers to his meeting with Derek Goulden, a Professor of Zoology and how you *“sort of you build up this dialogue and he will mention something that someone else is doing some research and you something you are interested in.....”*

Art College and latterly *“Art is another thing. I sort of dabble in art for a bit, do a bit of print making and things but I don’t get much time for that these days.”* He also has or rather had *back into my interest in birds, cos I wasn’t seeing them from the bike...”* Science it could be said, on the basis of this interview, has come to dominate his approach to nature and his life.

It has not however removed the sense of wonder when he actually experiences nature *“you are always aware of the heather and you are always aware of the scent of the ground!”* and *“I flushed a golden plover of its nest just at my feet. And it did the most amazing distraction display I have ever seen...”* Nor has it diminished his ability to see birds (and I would expect, other creatures) as living beings, social creatures with a purpose and presumably value of their own *“I am not particularly interested in sort of going to see rare birds. I am interested in sort of behaviour, you know, how they live, their habitat and what have you.”*

Following his intuition and in answer to my direct question he accepts that animals and birds are worthy of moral consideration however later in his response doubts surface. First quoting a friend on animal rights, “...*animals haven't got rights. Rights are what human beings have fought for, animals haven't fought!*” then “...*I think what it comes down to, I think, a lot of the time is sentimentality, you know, like you don't want people clubbing cuddly seals to death...*”

Reflecting on my talk – interview – with Interviewee 1 I see a man who is very much in touch with nature but who is held back from fully embracing it as an integral part of himself, that is from fully acknowledging that he and nature are interconnected in a way that one could not exist without the other, by a scientific discourse that demands the analysis of all relationships into fragments thereby ignoring the relationships themselves. The result is the Angst I referred to at the beginning of this section, Angst which is effectively a denial of who he is. His physical self yearns to be part of nature; his artistic, aesthetic self demands expression; yet he is trapped by Modernist intellectual rigour into denying these aspects of himself in favour of a rational, scientific perspective of the world.

Of course you, the reader, might claim I am seeing things I want to see. I am after all an individual who claims to follow the deep ecology ecosophy and who has scant respect for the voice of science. So be it. I am who I am and I see the world through my eyes making sense of it as best I can. I acknowledge other interpretations of this man's behaviour are possible and indeed I will offer another, more suspicious interpretation in a later section of this thesis.

### ***The Loner***

It is quite difficult to explain why I saw this interviewee as a loner. He has friends, past, ie as a child “*I used to cycle up to my local pond with a couple of friends and we would fish and we would see some amazing thing.*” and present “*I did that in May last year with a friend and we were looking for dotterel*” but somehow there is a feeling of loneliness that pervades the text. Rarely does he refer to ‘we’

it is almost always 'I'. (I should make it clear at this point that I refer to loneliness with regard to human relationships, in the world of birds Interviewee 2 is with a multitude of friends whose life is a constant joy and source of optimism for him).

So why do I get this feeling of loneliness? Perhaps it is because of Interviewee 2's intensely enthusiastic, perhaps over eager responses to my questions and prompts; and also from his equally enthusiastic references to his diary. The responses were often in incredible detail and delivered, or rather shared almost intimately, in what sometimes felt like a quest for friendship and at other times an offer of friendship. Typically he would talk for 2 to 3 minutes without further prompting meandering from subject to subject. For example in response to my (unfinished!) question *"have you noticed any, you know change in the time, or indeed over your life beyond your favourite walk! In terms of nature or birds, or..."* he replied,

*"Yes, I think there is a tendency to think negatively about change isn't there and there is a lot of focus on declining species. You know if you take farm and birds for example. So yes, I have noticed you know, what was interesting was I grew up in Essex, I used to bird watch on the Thames estuary Southend, Benfleet fleet which is opposite Canvey Island and there is a sort of a creek which is like a part of the estuary with tidal creek, so I used to sort of spend a lot of my time there watching in that area when, back in the 1970s and what was interesting was when I went back down there, paid a few visits sort of in the last ten years, I did notice quite a lot of changes. I mean positive things like, I saw a little egrets, you know fishing in Benfleet Creek which is something you never used to see. There are avocets nesting on Two Tree Island which is a national nature reserve at Leigh on Sea and we never used to have avocets. You know, I would never in my wildest dreams as a teenager imagined we would have had avocets nesting sort of within a few miles of where I used to live. I sort of... hobby, you know that is another species which you know, you had to go to the New Forest to see hobby in the 1970s and the way that has expanded, you know, so. I mean locally in Rochdale, I have only lived in the area sort of on and off for about 25 years probably so I have, you know certainly, there are some changes that I have noticed, certain species that are increasing, erm. I mean what is interesting is*

*things, you know the warblers seem to be doing particularly well. I mentioned willow warbler but they seem to be sort of moving in to higher altitude sights. I mean Watergrove is about 250 metres above sea level and we have now got sort of whitethroats, black caps, garden warbler, grass hopper warbler, they are all breeding locally. Some of those birds like the white throat for example, which is, as you know, it doesn't use wood lands so I don't think the planting has affected that. It would have probably moved in anyway. They only started appearing probably in 2006 so it is only in the last sort of seven years really that they you know, moved in, last nine years, you know, so, yes!"*

*Of his diary he said "you have got the ability then to refer back and I mean that is what I liked about now is that I can open up this ring binder and I used to write my records. I used to use a fountain pen, it shows how long ago it was! I got all these hand written, sort of sheets, with all my records on, so I can just refer back to those and it is fantastic to be able to sort of .... Cos you could never possibly remember what you had seen when you were fifteen or sixteen."*

I see this introspectiveness and reflexivity as archetypal features of a Loner. They can be a source of strength or reveal self-doubt and anxiety. I have never quite been able to decide which of these attributes should be accorded to Interviewee 2.

Certainly he has one tremendous strength, his optimism and an associated joie-de-vivre. This was demonstrated repeatedly throughout the interview as exemplified I believe in the long quotation above. He also has a heightened sense of recall casting his memories in vivid detail *"I remember we used to see grass snakes, you know swimming across the surface of the pond and we had some quite amazing sort of nature in the area. I always remember this wood where I used to go sometimes for a walk with my mum and my nan and it was full of bluebells in Spring. I always remember that, that is sort of a vivid childhood memory and we used to get adders as well. So we used to go, a game we had was going round lifting up bits of old corrugated iron and you know finding adders, sort of curled up underneath."*

He is also very generous (or more cruelly, very eager to 'buy' friendship) offering photographs *"I have got some photographs of, which you might be interested in"* and even a view of his diary *"I quite happily could send you sort of a few scanned copies of my diary and that is what it was. It was a diary and it was just like it wasn't just recording what was there but also recording my sort of feelings about, you know, sort of the, you know....."*

His optimism however could be seen as a weakness from a scientific and an environmental perspective. He cannot really relate to an eco-crisis he is aware of from a rational point of view, when asked if there was an eco-crisis in the world today he replied *"Well, yes, I think there is."* Further when asked if he could connect this crisis to his own observations he replied *"...probably somebody like myself who's a lot more connected to nature than the average man in the street, should be more aware and feel the impact of this more but I guess, even I find it hard to relate all these things going on...with my local level..."* and in fact turned the conversation around to say optimistically *"Because we have seen so many improvements...we have seen in what used to be a dirty place with hardly any diversity and a very badly polluted part of the country, we have seen so many improvements. Like the river, the water quality, which means you have got birds like dippers and grey wagtails and are now sort of on the Medlock in Oldham..."*

Interviewee 2 actually works in a local authority ecological unit so it is inevitable that he is aware of the science and the arguments behind the claims of an eco-crisis however he says *"I guess I haven't spent enough time thinking about that, you know. When I go out to Watergrove I am walking round and I am just enjoying what I am seeing"* and *"I try not to think, I suppose, I try not to think too much about the negative side cos you could just get totally depressed and think what is the point of all this recording..."* Again he leaves me puzzled, is he a man who is unsure of himself and simply refuses to face up to reality? Or is he a man who is content with who he is and simply leaves the rest of us to worry?

I introduced Interviewee 2 as a loner but was careful to refer to loneliness with regard to human relationships, noting that in the world of birds he has a multitude of friends. Friends who fill his memories with colour and joy and who I believe

are the source of his optimism. Interviewee 2 strikes me as a man intimately connected to nature through his relationship with birds, indeed I believe it is through birds he defines his Self. The joy he gets from sharing his knowledge and memories is ever apparent.

Again reader you may say I am seeing what I want to see. Maybe so, especially as this time the picture is arguably less clear. What kind of man is my 'Loner' and what motivates him? Does he seek friendship or does he offer it? In the last analysis my deep ecology leanings persuade me to see a man secure in a network of relationships – relationships founded deep in the natural world. Perhaps a more cynical scientist or psychologist might see the other man, the man avoiding their version of reality.

### ***The Mother***

It is with some trepidation I use the metaphor Mother. I am very aware that some feminists see this type of stereotyping as offensive. Yet the Mother I see is a person everyone should aspire to, man or woman. To be this Mother is to be caring and passionate yet strong and self-assured, to be far-sighted and wise yet energetic and dynamic. Above all this Mother is emancipated, knows her Self and is completely at one with herself.

So why do I see Interviewee 3 in this role. She is caring, her children are central to her activities *"Well, if I am walking with my family I will be there, central to the kids and what they are up to"* and *"...we have also done as a nature project with the kids..."* More than that, not just her children but some oft considered lowly creatures deserve consideration *"I had a big ding dong with a mother about a worm in the play ground"* she told me with not a little passion.

Strong? *"We have got a car but again with five kids on my own, plus childminding it is OK, two of them are big but it does get complicated ."* Dynamic? *"...the crossing is so early to the Outer Hebrides, it is like 7 in the morning. So we end up kipping in the car and my kids like, groan if I mention that journey!! Sleeping in the car! Cos there is no point staying anywhere cos you have got to be by the*

*ferry.*” She makes things happen, you feel this woman could move mountains if she felt it necessary.

Energetic? In one two minute response she tells me of six voluntary posts she holds covering local community regeneration, two children’s charities, school governance, youth work and the local allotments. She organises all manner of things from sports grants to school discos and outward bound activities. Further in the same two minute response she does not include any reference to the Open University degree she obtained two years ago or bird recording projects she undertakes every year. I repeat, you feel this woman could move mountains if she felt it necessary.

Far-sighted? Well more than that really. There is a timelessness about her as she reaches into the past *“...go up to the Outer Hebrides and it is a totally different way of thinking and like using the land, you know, in a different way to allow erm, you know, leaving some of it erm, for the birds, you know and crop rotation and things like that.”* Equally she is aware of the now *“This year ... I permanently laugh every time I open my front door! I have at the moment got snowdrops, crocuses, lobelia, geraniums, erm, and daisies all in flower at the same time!”* and the future *“it is all very well building houses but they are not sustainable...where my in-laws live in Clitheroe, they want to build all these huge houses but they are not looking at the infra structure, the schools, erm, need more schools, you need more hospitals, you need more shops, so that kind of expands on itself.”*

This woman’s self-assurance is evident in her willingness to step up to the plate whenever she deems it necessary *“...I was chair of the residents’ association. I fell into that cos the chair resigned, it was going to fold...”* and *“You have got to give. To me it is really important... If you value what is in the community...”* She was it seemed to me truly comfortable in herself.

Two questions now spring to mind. First how did this woman understand nature? Second, whilst she may be comfortable in herself was she comfortable with her Self? The second question is about emancipation. Is she who she is because

she has fitted herself into a role prescribed by someone else? Or has she chosen it for herself?

Taking the second question first it seems to me that she had been allowed to develop in her own way as a child although it seems reasonable to assume she would have been influenced by her father's role as a vicar. But as an adult she has made her own choice about religion "*I am a Christian but I am not a majorly practising one! I think, it's a bit hypercritical. My kids go to Church of England school, they are all baptised but erm, I think it is more about how you live your life?*" Further she has broadened her education under her own volition, ie by attending the Open University. All-in-all I believe Interviewee 3 to be a woman who has reflected and made her own choices, in other words an emancipated woman who is comfortable with her Self.

As for her understanding of nature once again I see someone totally at ease with nature, someone who might be described as unconsciously interlocked with nature, aware without recourse to rationality of the ways of nature. Someone who can instinctively "*laugh every time I open my front door*" at one of nature's accidental nonsenses, in this case the short Spring season which has led to a chaotic crowding and jostling of plants that would normally never meet. Someone who thinks it's "*cool*" to find a caterpillar "*the day before it changes into a chrysalis...*" Someone who can talk about bees, butterflies, worms and slugs in terms of everyday encounters (on the allotment normally) and is aware of the life and death decisions required as one creature working with (bees and worms) or against (butterflies and slugs) another. You feel rationality is there but it is only part of the everyday experience that is life.

Now what do you, my reader, make of this? It must be clear that my own feelings and understandings are writ large across this interpretation of the interviewee and what I found out about her. My own admiration for nature, Mother Nature even, is reflected back in my understanding of this woman, a woman I obviously admire. My tolerance of religion, as compared to the rejection thereof often made by those of a Modern and Post-modern bent, is also clear. If, as I believe, we cannot know Truth, then I think faith and belief are the best guides on offer and

we should consider them carefully, choosing a coherent and respectful code to guide us. Deep ecology is my choice of sense-making and once again in this interview I personally saw glimpses of an inter-connectedness between interviewee and the natural world that transcended rationality and language.

#### **6.4 Unseen speakers – a postmodern interpretation**

Environmental management accounting is set in a world of controversy. The nature and role of the environment is the subject of debate and frequent disagreement. In particular there are those who would argue that the environment is worthy of no consideration and has no value other than the use it affords to humankind. At the other extreme are individuals who believe the environment has intrinsic value in itself and humankind has at the very least some sort of stewardship responsibility towards it. Underlying these positions is the question what is meant or understood by the term 'environment'.

In this interpretation I see four major, sometimes competitive, sometimes collaborative perspectives on these questions; these are the perspectives of science, business, environmentalism and government. Each of these voices seeks to influence the community at large and shape the world in their chosen image. These are the voices, in one form or another, that have dominated my thoughts as I have reflected on environmental management accounting over the past few years and which manifested themselves as I 'played' out my thoughts in Chapter 4 of this thesis.

I begin this interpretation by describing the flow of power between these voices – or groups - and the community at large, noting in doing so that the groups themselves are part of the community and to that extent there are further flows of power in that the community through various other voices influences the chosen voices just as these influence the community. My aims thereafter are to note how my interviewees – as part of a subset of the community who might be termed naturalists – and their understanding of the environment are influenced by the voices science, business, environmentalism and government.

Nb It is probably appropriate at this point to reaffirm that I thought of and used the word nature rather than environment in the course of my interviews as I personally feel this word (and concept) is more accessible to, that is more used and understood, by the community at large. More specifically I feel the word environment brings with it an inclination to argue about what is meant whereas nature, in the context of my interviews, was more likely to be accepted as 'that which is not human'. Whilst this definition is itself contestable it seemed the best place to start the interviews.

### ***Lines of power***

Business and government have direct lines of power with the community at large. Business by way of the goods and services they provide; government by dint of history which places it as the ruler of the community. Consumers – the community in another disguise – control businesses, it is said, by virtue of the price mechanism. Government, in a democracy at least, are said to be controlled by the people. The efficiency of both mechanisms is, to say the least, questionable, however that argument is left aside for the purpose of this thesis.

Government and business frequently work together as the latter seek to minimise taxation and regulation and other restrictions on their freedom to operate and make profits whilst the former are keen to enhance economic growth which they increasingly see as linked to encouraging profitable business. Economists are an important sub-voice in this setting feeding knowledge to and gaining power from, that is influence over, both voices. Other sub-voices include sociologists who supply government with knowledge, and psychologists who feed business with the same. Interestingly all these sub-voices are keen to be known as (social) scientists and be seen as part of the voice of Science. This makes their product knowledge and knowledge is an important commodity which can be exchanged for power. Government for their part use this knowledge for control purposes dividing society into a series of structures that can be likened to boxes and levers. The boxes represent various subsets of the community and the levers the means by which these subsets can be manoeuvred and reshaped in accordance with the government policy.

Science is the third major voice in the environment discussion. Science tends not to have direct links with the community at large working primarily through government and business. Its major weakness is that it does not have direct links to funding and is reliant on these other two voices for investment. It is consequently sometimes frustrated as it feels its message is ignored (global warming?) but on the whole it has adapted to a role primarily subservient to both business and policy makers. This allows it to develop in many areas it finds interesting and which ultimately lead to technologies that are useful to the primary voices, eg information technology, biomedical research even armaments.

The fourth voice, that of the environmentalism, appears to be like a bird's song, ie made up of two voices (birds do not have a larynx they have a syrinx located where the trachea divides which allows them to make two noises at the same time). However one of these voices is, in my opinion, a subset of the scientific voice. These environmentalists, often known as light green environmentalists, seek to influence the 'environment' debate through application of scientific method and collaboration with business and policy makers. Their motives may be purely anthropocentric, for example they are concerned with the impact of global warming on humankind and only regard its impact on nature (or in their terms biodiversity) as relevant if that too impacts on humankind. They place little or no value on the environment for its own sake.

In contrast a very different voice is that of deep green environmentalists. This voice sees a total inter-relationship between all the seemingly separate elements of nature, a nature that is in reality a single whole that has value in its own right irrespective of the value humankind might ascribe to it. Like science this voice does not have direct links to the public, and as on the whole it does not approve of the way business is currently conducted, it is left with limited access to influence (and funding) on business or government. Unfortunately for deep greens the rather more persuasive voice of science has, in Modern times, achieved a greater hold on the policy makers. As a consequence policy makers look for analysis and evidence based proposals whereas deep greens are more likely to be driven by holistic perspectives and value based proposals.

Given that their access to power through the aforementioned lines is limited deep greens have had to look for other ways to convince the community at large that the environment has value in its own right and should be given as much consideration as humankind in making decisions that affect our – in their view - shared world. To this end they have sought out allies in the voice of religion and in the voice of art. Further they have sought allies in the voice of the media.

The voice of the media itself claims to be an independent voice working to the benefit of the community at large. That is it claims to be the voice of the public! However this claim is to say the least questionable when the majority of the press is owned by large if not multi-national businesses. Doubtless there are some more independent elements in the press, and deep greens – and the voice of science too – occasionally makes themselves heard through these elements, but by and large this line of power is full of resistance and of limited use.

### ***The voices within the interviews***

It is not the aim of this section to say why particular voices were present or absent but rather to simply note whether they were there or not. Why they might be present or otherwise is certainly unknowable at the current time though some scientists of a casual-realist mode might argue that one day we will be able to determine this. In the current state of knowledge we might argue that we are the nodes of discourses and somehow these discourses have attached themselves to us, whatever we are, and we simply reflect them according to some function of the time and space we are in. Others of a more realist bent might argue we are more than language and each of us rationally assess data received from the world around us before coming to some conclusion as to the nature of the world. And yet others might argue we are more than individuals we are part of a whole that is nature and that rational assessment whilst useful in some situations for the most part simply cuts us off from nature and the world. These paradigms are not put forward as the only possibilities, but as an example of the possibilities.

The most obvious voices in the interviews were the voice of the deep green environmentalists and the voice of science. In Interview 1 there is evidence of inter-connectedness

*“Yeah, I mean you are always aware of the heather and you are always of the scent of the ground! You are walking through, it can be anything from a complete sort of muddy, wet mess to dry as timber, almost up there. So you are looking down all the time, you have to! Walking on the moors, you see the plants, you see hares up there, voles, you know, insects on occasions driving you mad. “*

and a moral if not religious conviction

*“You probably saw the mole traps outside on the lawn. That is not my doing, erm, I try humane methods, of getting rid of the animal. Erm, yeah, I think there is a moral issue.”*

However in this interview there was more evidence of the voice of science as the interviewee discussed at some length his work with the BTO, his connections with scientists such as the Professor of Zoology at a local university and the local ecology unit, and his apparent embrace of the virtual world of social networking as a means of sharing real world experiences.

In Interview 2 there were numerous long passages revealing a deep inter-connectedness with nature. These were often described in vivid detail reminiscent of Romantic poets

*“I saw little egrets, you know fishing in Benfleet Creek which is something you never used to see. There are avocets nesting on Two Tree Island...and we never used to have avocets. You know, I would never in my wildest dreams as a teenager imagined we would have had avocets nesting...”*

and

*“...a curlew I think is a special bird, you know. I heard my first one calling a couple of weekends before last. It is almost a special day when you hear the first curlew come back in Spring.”*

The voice of science is obvious in the references to recording and in the fact that the interviewee tells us he is working in the local ecology unit. However it seems the interviewee is unimpressed by science, or at least science represented by hard numbers. He remembers fondly his teenage records had written using a fountain pen and somehow capturing his feelings. He also notes of melting ice caps and global warming

*“...I find it hard to relate all these things going on up in the Arctic with my local level”*

Interviewee 3’s almost incessant anthropomorphism would be an anathema to scientists but arguably betrays a connectedness to nature

*“Dunnocks are quite, yeah, they have multiple partners and er, but they have a brilliant singing voice and its like a standing joke, if there is a rustle in the undergrowth, its usually a dunnock up to no good! Or, on the allotment we have got robins that come, we have got one on our plot that comes and sees us and he sends up his patch and there are a couple of plovers on the other plots that come over and usually singing as they are wanting a worm.”*

and

*“So that is the only caterpillar I am happy about on my cabbages! Cos they do wage war a bit on the cabbage whites.”*

In terms of science the only evidence appears as a result of her getting her children involved in nature and sharing her records on the internet. Her original recording was to all intents and purposes a way of sharing her joy in nature’s bounty. Subsequently she records for two national bird recording schemes but even now this is still seen as much a family activity as a scientific endeavour.

She acknowledges her Christian faith or at least Christian ethos, and perhaps this has something to do with her pleasure in sharing and maybe even in her enjoyment of 'creation', but at this point I am venturing beyond 'what is' and moving into 'why'.

The role of business has certainly entered the thoughts of Interviewee 1 as he made reference to "...hydro-carbons being burnt in China..." and "*The world is run by multi-national corporation.*" though it seems unlikely that these thoughts have influenced his view of nature. Similarly Interviewee 2 notes the influence of United Utilities around his favourite walk though there seems little likelihood this in has influenced his view of nature. It could be said however that without this intervention by United Utilities he may not have found it so easy to maintain his links to nature. Interviewee 3's only reference to commerce was by way of a critique of modern farming methods which she sees as detrimental to the environment. All in all it is unlikely that business has had much impact on how the three interviewees view nature or the environment. In so far as they mentioned business activities it was more indicative of how they viewed business than nature.

In much the same way government appears to have had little direct effect on the shaping of nature as seen by the interviewees. Governments are of course aware of environmentalism as an issue and in the UK they have tended to focus on carbon dioxide emissions and pollution with some interest in biodiversity originally initiated post 'Rio 1992' which has largely remained very low-key. Never-the-less Agenda 21, as the post Rio activity became known, has made possible local conservation projects that may have indirectly affected the interviewees, eg the United Utilities intervention, but which they did not immediately recall.

### **Summary**

This interpretation sought to identify the main discourses that shaped the way in which the interviewees came to see nature. Science and an environmentalism

linked to religious (or spiritual) or philosophical beliefs seemed to figure largest. It seems possible, though not attempted in this interpretation, to link all these influences to a common education system. It might however be a worthwhile study to try and make these links at some future date.

## **6.5 Who I heard (2) – a suspicious reconstruction**

This interpretation takes a darker, more suspicious view of the interviewees' motives. The interviews are revisited, deconstructed with Nietzsche's will to power in mind, and then reconstructed and represented in terms of the metaphors created earlier, ie the Intellectual, the Loner and the Mother. Whilst the earlier interpretation was empathetic and accepted at face value the interviewees' seeming love of nature, this interpretation sees them using nature as a tool to further their own ends. Whilst I personally would, because of my own understanding of nature, almost always choose the empathetic interpretation those with a different view of nature, who have not experienced the way I feel in the presence of nature, might be more suspicious.

### ***The Intellectual***

Interviewee 1 obviously enjoys sport and exercise, *"I used to play cricket, kicking a football around in the park and stuff like that"* and *"I used to be a mad keen cyclist..."* He has obviously taken to walking as he has got older and being observant he has noticed what is going on around him as he walks. In particular he notices birds, possibly because someone pointed them out to him when he was young, hence as a 'kid' he *"had an Observer's Book of Birds"* or because some *"guy came to work with me who was particularly interested in birds."*

He has always shown an inclination to take charge *"...when I was involved with the cycling club I was the press secretary for our club. When I was a student, I was president of the Student Union"* so it is no surprise that he jumped at the chance of getting involved in organising local BTO surveys. As he put *"Like the BTO work I mean, I have been involved in doing these surveys for about 10 years, when Judith Smith resigned and they put out an appeal for someone else*

*to take over. I could see, and asked around, and nobody else was going to do it, so I thought well, you know, Judith had been really supportive to me when I started, you know, and you need somebody there doing that piece of work, so I put myself forward for it technically...*” His humility in offering himself and on being accepted can be seen as a fairly standard ploy in these situations.

Once in position he realises the way forward is to build up his contacts. He met Professor Goulden at a conference and *“emailed him and then suddenly he replied immediately and you build up this dialogue...and you know, you build up this network of contacts.”* During the course of the interview he shows concern when threats to his influence – his network of contacts – is threatened *“they were all Tweeting to my members all the time and putting stuff on Facebook which ...I think I am past that”* and pleasure at new opportunities to spread his influence *“Steve has asked me to speak at this conference about BTO work...”*

All in all birds, and to a lesser extent nature, have provided Interviewee 1 with physical and intellectual opportunities and a conduit for his ‘will to power’. To him they are both a tool and a form of entertainment.

### ***The Loner***

*“...never really into sports...”* Interviewee 2 found himself alone from about 14 years of age when he *“...stopped going fishing and the bird watching sort of took over completely...”* He never really reveals why but the way in which he notes his favourite bird, the Hen Harrier, might be his favourite because of *“the fact that they are so persecuted”* hints at a feeling of resentment.

Alone and in an area rich in wildlife and birds in particular he finds a way to pass the time and is ultimately discovered by a local recorder who soon recruits him for survey and recording work. *“And then I started getting involved with erm, cos at the time, in the 70s, they were planning to build, they were looking at building an airport on the Maplin Sands? So, I got erm, in contact, or he got in contact with me, that he had got this local BTO guide who was in charge of organising the birds at the estuaries enquiry in Essex and he got himself and a friend to start*

*doing the wetland bird counts on Canvey Point. You know, so erm, we started doing those, you know the regular sort of monthly count, and submitting the records and.....”* He finds a dual *raison d’être* in this work; friendship, or at the very least a feeling of belonging, and his diary which *“wasn’t just recording what was there but also recording my sort of feelings about, you know, sort of the, you know...”* Both of these aspects served to keep him company.

This attachment to record keeping continues today. He has been *“working for the ecology unit now for sort of just over five years, so my interest has broadened through my sort of contact with the ecologists, you know, going out so erm, I do record other things other than birds now.”* Perhaps these records enable him to make sense of a world he feels excluded from; or perhaps they represent knowledge and with it a sense of power that only he and a few others have this knowledge? Certainly his sense of exclusion feels underlined by his admission that he cannot *“relate all these things going on up in the arctic with my local level”* or his uncertain and at times self-contradictory response to my question about whether there is an eco-crisis. The possibility that he feels the need to acquire power or at least acceptance is also supported. His enthusiasm for localism *“I think it’s a brilliant idea”* could be explained by the value it would add to his knowledge, influence and sense of power. Further his own project, the centralization of records in his place of work, also suggests a quest for influence.

Interviewee 2 is an enigma whether viewed from an empathetic stance or a suspicious stance. In this interpretation, taking a standpoint somewhere alongside Nietzsche, one can see evidence of the will for power but one can also see a man in alone and in denial of the world, trying to shut it out. Is Interviewee 2 man or superman?

Whatever the answer to that question we again see an individual who uses nature as a means. He enjoys it as entertainment and uses it as a means of influence.

## ***The Mother***

Interviewee 3 was brought up a Christian *“My dad was a vicar”* and is a Christian today *“I am a Christian but I am not a majorly practising one!”* Arguably she has been trapped by early conditioning to ‘serve’.

This might account for the extraordinary range of voluntary tasks she undertakes in the community including local community schemes, youth work, helping out a school and running the local allotments. It could also explain why she is effectively easy ‘prey’ for others seeking to get work done on a cost free basis, the local bird recorder *“She asked me to do that. So I started counting the birds at Stamford Park cos I had just, whenever we have been to the park, we had written down what we had seen, so she contacted me and they hadn’t had any one actually recording for a couple of years, so she asked me to take that on and then, cos I had mentioned herons a couple of times. So someone said oh, can you count the herons! So I ended up counting the herons!”*

Of course an alternative viewpoint is that she actually undertakes this work as a means of garnering power and influence in her locality. This would certainly explain her enthusiasm for local ecological accounts which, should they come to pass, offer her a means to extend her influence. Her comment *“So if you have got something about the community you can tell people like, half the time they don’t look because they think they have not got the knowledge but if you can like, say to them, you know, that bird there is a sparrow. Its always there, or we have got kestrels nesting at the mill and things like that, and get them...”* carries quite a hint of control, ie you can get them, the other members of the community to do things, presumably things you want to happen!

Certainly there are at least two possible personalities on view. The Christian servant content to be poor *“cos the crossing is so early to the Outer Hebrides, it is like 7 in the morning. So we end up kipping in the car and my kids like, groan if I mention that journey!! Sleeping in the car! Cos there is no point staying anywhere cos you have got to be by the ferry”* and of service *“...the chair resigned, it was going to fold and I got kind of nominated and like, there you go!”*

Alternatively there is the woman who went to University *“I did my A-levels as a mature! And then the Open University”* and perhaps saw another way, a way to self-aggrandisement and influence.

Nature in her early world was probably seen as a gift from God, there to be enjoyed. And she did and still does enjoy this gift; walking with her children, keeping them alert and setting them puzzles *“...we walk looking at everything and spotting things”*, growing flowers outside her door, and enjoying an outdoor workout on the allotment. Today perhaps it is another means to show her knowledge and expand her influence.

## **6.6 Summary**

Following Alvesson and Skoldberg (2000) I have constructed four interpretations of the interviews. In the first I have also followed Smith et al (2009) by letting, as far as possible, the interviewee speak for themselves. I have offered no explicit interpretation and it is left for the reader to assess how the interviewees experience, feel about, or simply what they understand by, nature and the environment. For example, to what if any extent the interviewees feel an interconnectedness with the environment? My guess is that assessment will depend on the baggage – feelings, experiences, thoughts – the reader brings with them. For my part I have, as suggested by Betti (as cited in Alvesson and Skoldberg, 2000), taken an empathetic approach whilst endeavouring to minimise my preconceptions.

The reader will thus be in a position to make his or her own interpretation and perhaps compare it with mine. This may well emphasise a key point, a point that underlines the frailty of the deep green environmentalist argument: the point that any given text, any piece of empirical evidence, can be subject to multiple possible interpretations; and ultimately it is the discourse surrounding the debate, and the power driving it, that shapes the interpretation. A fundamental point made, of course, in Foucault's genealogy (Rouse, 2003).

Interpretations two and four exemplify the close pathways followed by existential philosophy and psychology, indeed Warnock (1970) suggests existentialism ultimately dissolved into psychology whilst others (May, 2003; Sluga, 2003; Smith et al, 2009) refer to the phenomenology that influenced both Heidegger's existentialist explorations and, from there and directly, Foucault's early interest in psychology. In these interpretations I have tried to understand the interviewees as individuals and ask why they might think of nature in the way they do. Frankly I now realise this was a hopeless task given that I was basing this assessment on a 30 minute interview! None-the-less, despite this enormous caveat, I believe did catch glimpses of each interviewee's outlook on the world and I recorded these insights in my second interpretation. In the fourth interpretation I deliberately misread the signs I received from my interviewees so as to deconstruct what they were saying and reconstruct it to mean something totally different. Of course my 'misreading' could be someone else's actual reading, once again emphasising the importance of the discourses that frame our conception or understanding of the other.

My third interpretation drew on my own reflections on the nature of the environment, reflections that are revealed in the dialogue that makes up Chapter 4. Those reflections discovered four major voices that I sought out in the interview transcripts. They were all there in each of the interviews. That was no surprise though, you can usually find what you are looking for; perhaps more surprising was that with one exception I did not uncover any other voices. This suggests to me that either I am particularly obtuse and unreceptive when listening to others, or perhaps as individuals we are all much more likely to hear that which confirms our beliefs rather than that which contradicts them. I (would like to) think the latter is more likely, this time highlighting the ability of the discourse to confine our understanding.

The exception, that is the new voice revealed in the third interpretation, was that of a mother or parent. Perhaps because I am a single man with no children and whose parents died long ago my parents did not figure in my reflections. Certainly in listening to others I caught the echoes of parental teaching, and in the third interview the role of a parent was laid out before me. I guess parents

absorb discourses and these refract onto their offspring. This whole process of discourse transmission is again part of Foucault's genealogy and is touched on in interpretation three.

At the beginning of this chapter I stated that I intended to investigate what naturalists understand by 'the environment' or as I chose to term it - nature; and whether they felt any connection with nature. I also intended to consider whether they might lead in accounting for nature. Ultimately my methodology with its emphasis on different interpretations all but confirms we cannot know. However given my own experience of life I believe, because I feel what my interviewees appear to feel, that the naturalists I interviewed are intrinsically connected with nature.

It is integral to their daily life, shaping it and always a consideration in the way they live. As Interviewee 1 told me, when describing his favourite walk (on the moors), *"...you are always aware of the heather and the scent of the ground."* Or in the words of Interviewee 3, *"We like being outside, you can be outside anywhere but, or open your eyes anywhere, and look at nature anywhere..."* And Interviewee 2, *"Watergrove Reservoir...I take my dog up there almost every day..."*

Further they also appreciate the value of community records, indeed I chose them because they are already involved in some form of record keeping (though it turned out their involvement was much wider than I realised). Interviewee 2 suggested *"...it is a brilliant idea."* Interviewee 3 also wanted reports to be *"...more local"* because nationwide or regional reports are too wide ranging and that *"...doesn't make it relevant for people"* while Interviewee 1 rues an internet recording scheme is *"...not getting people together."*

Implicitly or explicitly they all support the concept of qualitative, heteroglossic accounts. Interviewee 1 tells of early experiences of filming gulls and dabbling in art and Interviewee 2 talks nostalgically of a hand written diary completed in fountain pen. Interviewee 2 also takes photographs whilst separately Interviewee 3 said photographing local wildlife *"...can make it more fun and exciting."* Indeed

Interviewee 3 exemplifies the deeper, richer, fun even, accounts of nature that could be made available by local, personal accounts, “*This year...I permanently laugh every time I open my front door! I have at the moment got snowdrops, crocuses, lobelia, geraniums, erm, and daisies all in flower at the same time!*”

In this latter quote she also implicitly refers to the continuity of nature and perhaps gives a hint at the inappropriateness of time bounding accounts of nature. As to where these accounts should be displayed Interviewee 1 worries about the existence of public places and suggests “*...schools are obvious starting points...*” not least because these bring nature to the attention of people at an early age. Interviewee 2 talks of the role of local authority record centres and systems though I feel he does not recognise the power arrangements implicit in such centres and systems. However he feels “*Getting them engaged in what is on their doorstep...*” is very important. Interviewee 3 returns to schools as an important centre for displaying accounts, she wants to get talking with kids about kestrels nesting locally or pink-footed geese flying over “*In the playground!*”

All in all I think it is safe to suggest that these naturalists are connected to and find a joy in nature. A joy they would be willing to share in building community accounts for nature; accounts that are qualitative, interpretivist, heteroglossic, continuous and above all local.

Unfortunately perhaps another aspect of this research is the fact that I initially approached 10 people and only three agree to be interviewed. With one exception I do not know why they declined to take part as they gave no reason. The exception stated lack of time as his reason; it seems hard not to conclude that the others simply weren't interested in collating community records. That however would be the basis for further research.

## **7. SUMMARY AND CONCLUSIONS**

### **7.1 Introduction**

This chapter summarizes my thesis. It is a story of misunderstanding, over-ambition, chance, exploration, good fortune, enlightenment, relief, new understanding and joy. A short story provides an overview of the journey, the long story that follows focuses on the detail; the theory, the method and the data. I then finish with some conclusions, a note on the contribution I have made to environmental accounting research and to possible future research.

### **7.2 The short story**

I start by recalling the objectives of my research and my proposed methodology. I quickly realise that whilst my quadri-hermeneutic methodology is at one with my ontology my research objectives are not. Then begins a journey towards finding out what I think we can know – an epistemology –and, in the course of the journey, refinements to my ontology and my methods.

Just has chance connected me to my methodology in earlier research so it helped me refine my research methods. I could never resist a bookshop and browsing through the shelves I found an introduction to interpretative phenomenological analysis (Smith et al, 2009), a technique which helped me delve deeper into and hear more clearly what my interviewees were, or might be, telling me. I also found and read novels by the likes of Salinger (2010), Camus (2010), and Steinbeck (1965) and from these books I discovered how much meaning could be attached to a word and how much meaning could be found in just one minute.

I also found a number of books on philosophy, too numerous to mention by name in this brief summary but they shaped my thinking on the nature of reality and our (in)ability to know it. Books by or on the ideas of Nietzsche (Schacht, 1983, Nietzsche, 1997), Heidegger (Polz, 1999, Guignon, 2006,) and Naess (Witoszek & Brennan. 1999) were particularly enlightening; also notable were books on

existentialism written by Colin Wilson (2001) and Mary (now Dame) Warnock (1970) – these invoked considerable reflection and had a profound effect on my view of the world.

In parallel with reading and reflecting I presented papers at a number of conferences. In particular I attended the Congress for Social and Environmental Accounting Research (CSEAR) conference annually. CSEAR is the international centre for SEA research and as a member I received regular updates informing me of related conferences worldwide and details of relevant academic, professional and policy papers as they were published. An ideal touchstone for the areas I was researching.

In 2010 after presenting a paper on deep ecology (and taking him bird watching) I was asked by Professor Mike Jones if I would write a chapter in a book he was putting together to be called *Accounting for Biodiversity* (Jones, 2014), he wanted me to express a deep ecology perspective. This proved to be more than good fortune, it was an excellent nudge in the right direction focussing my mind on one of my early research objectives – essentially to design a new ecological form of accounting. I worked on the chapter over the next two years and in doing so met some very interesting people a few of whom I was to interview later in pursuit of this thesis.

Another early research objective however had turned out to be at best over-ambitious and at worst a positivist nonsense seeking a cause and effect relationship between ontologies and ‘accounting types’. Over ambitious because uncovering ontologies is a never-ending task - if possible at all, ask any psychoanalyst - and gathering a sample size sufficient to draw meaningful conclusions would certainly be beyond a simple doctoral study.

In the light of this realization and my research into a deep ecology accounting I shifted my thinking. I knew I needed to identify potential accountants for my proposed accounting and I began to think about who they might be. I still intended to investigate ontologies but now in a more exploratory manner. I was looking for any evidence or sense of inter-connectedness with nature, a

fundamental axiom of deep ecology, together with an interest in producing and sharing their accounts of nature. As I pondered it struck me that the obvious candidates were the volunteers and naturalists I had been talking to and about during my research into deep ecology accounting and indeed it is three such individuals I interview for the purpose of this thesis.

At this point my head despite or perhaps because of six years of reflection was full of conflicting ideas and I could not make one single sense of them all. Then good fortune smiled again, I had been writing a paper for a conference on Education for Sustainable Development at MMU and looking at work by Gareth Morgan (1986, 1993). In doing so I came across work by his one-time co-author Gibson Burrill, in particular his book *Pandemonium* which immediately struck a chord with me. In this book Burrill (1997) describes knowledge as ever changing, spiralling back and forth, and the idea of absolute progress as an illusion; views I had also come across whilst reading Gray (2010, 2014). This in turn helped me understand that the conflicting ideas in my head did not have to make one single sense; there is no one correct Truth, conflict and argumentation are necessary parts of life.

How then could I interpret my interviews? My interpretations would inevitably be coloured by my own life experiences and beliefs and it was only fair that I made my reader aware of these (as best I could). Because there was no start point and no end point in my ideas, each of them having some validity, I elected to write a play where each idea was represented by a character and would therefore be given a voice. Some would no doubt be favoured and others not so but in presenting the play I would give my reader a fair indication of the personal 'baggage' I was carrying into my interpretations.

A little clearer and more self-aware I carried out and interpreted the three interviews I present in this thesis. I had conducted more interviews but three provided enough information, not to mention words, to contribute to the discussion around the idea of inter-connectedness. This allied to my new ecological accounts, born of a synthesis of the literature around deep ecology and accountability, represents the contribution offered by this thesis. Much more work is needed to see how people and communities respond to my ideas around

ecological accounts. But that is for the future; for now what follows is a more detailed summary of my thesis presented in similar order to this introductory story, and thereafter some conclusions and thoughts on future research.

### **7.3 The longer story**

#### *The Research Objectives*

My research then began with two objectives. I wanted to investigate ontologies underlying management accounting and the environment, and possibly identify instances where the underlying ontologies do not recognise one another. I also thought I might identify another form of accounting; a more open and diverse form of accounting that I would call ecological accounting.

In shaping these objectives I anticipated that the results of my research into the first would feed into and inform the second. This was not to be the case at all. The first objective proved to be overly ambitious and hopelessly positivist. Collecting valid data on ontologies proved to be impossible; understanding inner worlds, in the face of multiple possible interpretations, is an enormous task. A statement evidenced in novels such as *The Catcher in the Rye* (Salinger, 2010) and *The Outsider* (Camus, 2010) wherein the authors devote tens of thousands of words attempting to portray the workings of the central character's mind. It was also hopelessly positivist because it attempted to link two sets of a very idiosyncratic variable—ontology - in some way, a variable that can shift on a daily if not minute-by-minute basis. In a socially constructed world we might see things differently in response to different stimuli; hence our world view, our ontology, could (and would almost certainly appear to) shift according to whom we were speaking to and the way in which an issue was approached.

My second objective then was left out on a limb, it could not grow out of the first objective. Fortunately, and there is no other word for it, I found a 'theoretical' framework – deep ecology – which effectively described my own worldview and which opened a pathway, an argument even, to a new accounting. I place theoretical in inverted commas because in truth I see deep ecology more as an intuition than a theory.

In the course of building my thoughts on the new accounting I decided I needed to explore how others might react to it and indeed if there was any evidence that the deep ecology on which it was based had any traction. To this end I resurrected my original plans to explore ontologies, though with a different end in mind. I undertook several interviews interpreting six of them using a quadri-hermeneutic methodology. Three of these interviews are presented in this thesis.

Eventually I produced a chapter for a book (Christian, 2014) describing my ideas for a new ecological accounting. These ideas formed the platform for the investigation carried out in this thesis which is essentially a search for support for this new accounting. The remainder of this story now presents a summary of (1) my methodology, (2) deep ecology, (3) my ideas on an ecological accounting, and (4) the interviews I carried out and my interpretations thereof.

### *Methodology*

My methodology is made up of three elements. These are the quadri-hermeneutic of Alvesson and Skoldberg (2000), the interpretative phenomenological analysis of Smith et al (2009) and a development of my own (though based on numerous illustrious precedents such as Plato's dialogues (Lowes Dickinson, 1947)), a play presenting the conflicting ideas in my head.

Alvesson and Skoldberg (2000, p4) state "it is not methods but ontology and epistemology which are the determinants of good social science" and this observation is germane to this thesis. I see the world as we know it as socially constructed and in a state of constant flux, a world of uncertainty which we muddle through on a daily basis searching for some form of coherence, some form of understanding. Given this ontology and epistemological basis I obviously eschew any claims to absolute truth and believe the world can be seen in many different ways, through many different interpretations.

Not surprisingly then Alvesson and Skoldberg's Reflexive Methodology which searches for four interpretations of any set of empirical data – the quadri-hermeneutic – immediately appealed to me. They suggest objective, alethic,

critical and some form of post-modern interpretation of data such as text or interviews, drawing on a variety of writers to describe and support these various interpretations.

In describing objective, that is more traditional, interpretations seeking out some single 'correct' interpretation, they draw on cannons by Betti (1980) and Hirsch (1967). Alethic interpretations are much less circumscribed and Alvesson and Skoldberg suggest a number of ways to approach data in order to draw out meaning. These include existential, empathetic, metaphorical and suspicious ways to view a text, drawing in particular on Heidegger's (1962) *Being and Time* and Nietzsche's (unreferenced) *The Will to Power*. I was to use all these perspectives in interpreting the interviews I carried out and some of these are reported in my thesis.

Critical interpretations focus on unconscious processes, ideologies and other expressions of dominance that might be hidden in a text. Alvesson and Skoldberg discuss the role of the Frankfurt school of philosophy in developing critical theory emphasising the work of Habermass (1971, 1984) in particular. They note that the key objective of critical theory is to challenge dominant institutions and ideologies leading to the rejection of social engineering and ultimately to emancipation. The final interpretation may take a number forms; some postmodern, others from a language, gender or power perspective. I certainly found inspiration in the concept of emancipation, although more in the shaping of my proposed new form of accounting than in my interpreting interviews. I also utilised Derrida's (1976, 1982) concept of deconstruction and Foucault's (1972, 1978, 2002) discourse analysis and understanding of power in my interpretations.

After some initial, rather unsuccessful interviews where I felt I was not really getting to understand my interviewees I discovered Interpretative

Phenomenological Analysis (Smith et al, 2009). This is effectively a tool for psychoanalysis and is used to try to understand the lived experiences of individuals. It is phenomenological in that it seeks to understand the relationship between consciousness and experience, between self and those phenomena that

we perceive as we move through life. It therefore seemed an excellent tool for trying to understand what an individual might mean when he or she talks about the environment.

Smith et al began the book with some discussion of the philosophy behind the method, ie the methodology. It is interpretive and reference is made to work by Schleimacher (1998), Gadamer (1990) and Heidegger (1962); and it is phenomenological and here reference is made to Husserl (Palmer, 1971) and, again, to Heidegger (1962). It is also, and very importantly, idiographic. It works at the individual level and is concerned with the experience of the individual. Philosophically it overlapped neatly with the quadri-hermeneutic method and, importantly for my research into ontologies, it focused on the individual.

As outlined in the thesis I drew some important lessons from Smith et al. These included approaching a question 'sideways' perhaps via some related or relevant questions and topics in order to get a more thoughtful response. They also suggested viewing the interviewer and interviewee as participants in the process of understanding, thereby giving the interviewee voice and opportunity to drive the agenda. A good interviewer, they claimed, will develop a feel for the rhythm of the interview and will recognise when the interviewee is becoming more forthcoming.

However with these suggestions Smith et al issue a warning of the potential for interviewer bias, a warning also made by Alvesson and Skoldberg. This was a worry to me, not because I thought there was any possibility of absolute objectivity in my interpretation of the interviewees' answers and comments, they would always be a social construct centred in the context of the interview, but because I could not be sure to what extent my own worldview shaped the interviews and the interpretations. I planned or at least expected to move between empathy, critique and deconstruction in interpreting the interviews and I would be doing all this from the perspective of my personal worldview. I felt I needed to understand that worldview better and make myself, my doubts and my beliefs, more open and more knowable. I thought this would also place anybody reading the thesis in a better position to understand my interpretations and

indeed critique them or add to them. As Lowes Dickenson (1947, p51) puts it “we all feel that such questions are of the utmost moment in our practical life, and if we are clear in our debates and give a fair field and no favour, we may be sure we interest our auditors. But the best way to secure these conditions is the form of the dialogue, because there it is possible to give full weight to different points of view by actually putting in the mouth of a character views which he passionately holds.”

With this in mind I began an open-ended play allowing my thoughts to enter of their own accord. Represented by characters they would then get entangled in arguments and (dis)agreements often with no obvious or final conclusion; but following Burrell (1997) and Gray (2010,2014) I would argue that is the nature of our knowledge, always uncertain and under reconstruction. All we can hope for is some degree of coherence and understanding. My hope was that by the end of the play readers would have a better understanding of me and how I tried to make sense of the world at the point in time I began my interpretations, and perhaps that will be a starting point for their own deliberations.

### *Theory*

Arne Naess is generally considered the father of deep ecology (Belshaw, 2001, Pepper, 1996) first introducing the concept in a lecture to the World Future Research Conference in Bucharest in 1972 (Witoszek and Brennan, 1999).

Naess characterized deep ecology by identifying 7 key points:

1. Rejection of the man-in-environment image in favour of the relational total-field image.
2. Biospherical egalitarianism in principle.
3. Principles of diversity and of symbiosis.
4. Anti-class posture.
5. Fight against pollution and resource depletion.
6. Complexity not complication.
7. Local autonomy and decentralization.

He further described deep ecology as an ecosophy – a type of philosophy – and an intuition. It is not therefore, strictly speaking, a theory and hence the inverted

commas earlier in this subsection; it is more a paradigm that brings together several related beliefs.

Some would argue that a belief system has no place in an academic paper. “Where is the evidence?” called one attendee at a presentation I made in the early years of my research. However as McPhail (2011) suggests, when commenting on a paper by Molisa (2011) wherein Molisa calls on Christianity and the need for more love in business, we are now in post-secular critical society; a point also made by Shapiro (2009). In this thesis I argue that a human being is far more than rational thought, that (an over-bearing and often arrogant) science does not have all the answers, and that belief systems are an important part of being human.

These arguments are important as they create the space for a new form of accounting based on deep ecology principles, in particular the principles of inter-connectedness, biospherical egalitarianism and local autonomy. They are also pertinent to my first objective where I explore my interviewee’s worldviews with a specific focus on (that is I am looking for it) the concept of inter-connectedness.

### *A New Accounting*

As noted above this has been developed elsewhere however I offer a brief summary here as it provided the platform for my research. The essence of the new accounting is that it is environmental accounting for the environment, that is an accounting on behalf of the environment rather than on behalf of humankind. That is not to say that it rejects the interests of humankind, humankind is seen as inter-connected with the rest of creation and hence its interests too are considered. What it is not is an anthropocentric view of the environment as something ‘out there’ which is only considerable in terms of its instrumental value to humankind.

Further it is a community accounting rather than an organizational accounting. It aims to bring together members of a community to prepare an ecological account of the local biosphere which they inhabit. It is anticipated that this will re-

establish the connection between the community and the world in which it lives, a connection that has been neglected in Modern times.

In recognition of the diversity of both nature and the human thought nested within it the accounts are heteroglossic and polyvocal taking many forms including lists, narrative reports, poems, photographs, videos, paintings to name but a few possibilities. Only in this way will it be possible to portray the complexity of the world in which we live.

The exact nature of the accounts will be decided by the communities themselves. Enlightened by their work and empowered by working together it is only right that an emancipated community should take responsibility and become accountable for their world.

This of course leads to the question, “Accountable to whom?” My response is to each other, ultimately each individual within the community will respond to the efforts of his or her fellows and play their part. However this will not come about spontaneously, it will require the build up of a deep ecology narrative or discourse and here I look to the role of academia, education, the many natural history groupings and government bodies and the huge number of interested individuals around the country. In essence I argue the resource is there, all that is required is leadership.

Further questions are how can we be sure the resulting accounts will be truly eco-centric as compared to anthropocentric and how are the non-human voices represented? Regarding the first I have to say we can't be sure, the communities themselves will decide in response to the deep ecology narrative. As to the second then I am sure if the narrative does take hold then there will be many human voices eager to speak on behalf of the non-human world, the task will be to find an appropriate conduit for their representations.

Finally I argue that this form of accountability is a more effective form of accountability than that built on organizational reporting to a largely uninformed and apathetic populace. Such reporting may represent accounting but there is no

accountability, no taking to account. The role of organizations in the new accounting is to work within whichever communities they are situated and take an active part in preparing the community accounts. Failure to do so will leave them answerable to the local community (which may or may not mean the need for statutory 'teeth').

The roots of this proposed new accounting are clearly positioned in the principles of deep ecology as posited by Naess. It also draws on the critical philosophy of the Frankfurt school with their emphasis on enlightenment, empowerment and emancipation. However it is plainly a theoretical construct and as such its foundations warrant further investigation.

### *Worldviews*

Having constructed a theoretical model for a new accounting I decided interviewing might well be an appropriate way to 'get a feel' for the acceptability of deep ecology as an ontology. To this end I carried out three interviews with naturalists as I felt these were the type of people who were the most likely to initiate a new deep ecology narrative.

I reflected on the naturalists' interviews and chose to present them as a group comparing and contrasting answers within each of the four interpretations. I followed the Alvesson and Skoldberg (2000) methodology and offered objective, alethic, critical and post-modern interpretations. I also followed the advice of Smith et al (2009) giving the interviewees as much voice as possible in the form of direct quotations. The objective interpretation simply reported on the interviewees answers to my questions. I took these answers at face value adopting an empathetic viewpoint. The alethic interpretation took the form of a metaphorical summation of each interviewee. I termed these metaphors the Intellectual, the Loner and the Mother. The critical interpretation involved a review of the interview text looking for four of the characters from my play, these characters represented science, business, environmentalists and policy makers. Following this review I identified flows of power behind the interviewees' responses. Finally I drew on Nietzsche and his idea of 'will to power' (Kaufmann,

1968). I adopted a suspicious viewpoint, deconstructed the interviews and reconstructed them to give them a very different meaning.

Having concluded my interpretations I was reasonably sure one of the naturalists had an ontology built around a metaphysical belief system, I was unable to divine whether the other two had any such belief. However I believe they had strong connections to nature seeing it as integral to their life. One of these however anguished over this connection as it did not quite fit with his rational, Modernist education. I was less certain about the third interviewee but I would not reject the idea of him having a deep connection with nature.

The quadri-hermeneutic by its very nature does not lead to firm, valid conclusions. It assumes and is relevant in a world of constant change, more specifically in a socially constructed world. Its strength is its insistence on constant reflection and re-appraisal, ultimately moving through a “logic of argumentation” (Madison, 1988 cited in Alvesson & Skoldberg, 2000, p104) to build coherence and increase understanding. On completing my interviews I was very much aware that my understandings and the meanings I had ascribed to my interpretations could be wrong – I had produced alternative meanings myself – but ultimately I was confident that I could support them and, more importantly, proceed to develop my new accounting.

#### **7.4 Conclusions, contribution and where to next**

In the prologue to this thesis I suggested a PhD required a command of the subject matter, evidence of research skills and a contribution to knowledge – or more correctly as I see it, sensemaking and understanding. It is not for me to decide whether this thesis fulfils the requirements of a PhD but in this section I use these three headings to summarize it’s utility before pointing to some ideas for further research.

##### *Subject matter*

In so far as the subject matter is concerned this thesis offers an extensive literature review covering the history of environmental accounting (section 2.4)

and some of the more important topics it encompasses (section 2.5). In particular it focuses on accounting for biodiversity, a relatively new and unresearched topic.

The review also offers a history and description of a particular environmental perspective known as deep ecology (section 2.3), this perspective having been synthesized with environmental accounting elsewhere (Christian, 2014) to give rise to a new form of ecological accounting. Ultimately the objective of this thesis is to report research into the possibility of this new form of accounting.

The latter sections of the literature review the work of CSEAR and its call for further research in the field of social and environmental accounting (section 2.6), and offer a critique of accounting (section 2.7). The research outlined in this thesis adds to the work of CSEAR and attempts to take account of the critiques offered in section 2.7.

### *Research skills*

Regarding research skills I believe the choice of methodology and methods are key. In this research I was seeking to understand belief systems (inter-connectedness) and individual motivation (the sharing of individual records and experiences). Further I was doing this from a particular worldview or ontology that saw the world as a social construct and an epistemology that views Truth as inaccessible and hence knowledge as always partial and, as such, inauthentic. Given these constraints I needed a methodology that allowed for multiple viewpoints and which focussed on the individual. I therefore chose in-depth interviews as my method for gathering data and the Alvesson and Skoldberg (2000) reflexive methodology and its quadri-hermeneutic as my method for analysing the data.

I describe the existential and post-modern philosophies that underpin my ontology and epistemology in the literature review (section 2.2) then in chapter 3 I describe the reflexive methodology. Whilst it may seem strange to describe the method of analysing the data before the method of collecting it I did this because I chose the method of collection in the light of the reflexive methodology, in

particular it's hermeneutic and idiographic elements overlapped with the reflexive methodology and the needs of my research.

Chapter 4 is a novel addition of my own wherein I try to address some of the weaknesses of the reflexive methodology; in particular it's leaning towards subjectivity, which is fine, but which I feel needs to be more transparent. If the reader is more aware of my inner thoughts he or she will have a better understanding of my interpretations. Chapter 5 describes the interview method and also contains novel elements such as pre-interview reading and indirect questioning.

In all my methodology is in fact the aggregate of chapters 3, 4 and 5 wherein I weave together published methods of data collection and analysis with novel elements of my own to gain better access to other people's lifeworlds and communicate these to others. That said one crucial question remains, "To what extent did it fulfil my research objectives?" I shall return to this question in the next sub-section.

### *Contribution*

In essence this thesis makes two contributions. Firstly it contributes to a new form of environmental accounting by (a) confirming the need for a new accounting and (b) investigating the belief system underlying it and the motivation for supporting it. Secondly it contributes or adds value to the Alvesson and Skoldberg (2000) quadri-hermeneutic by way of the inclusion of a dialogue.

The need for a new accounting is confirmed in the literature review. Current environmental accounting, in its various guises, including social accounting and sustainability accounting, is seen as (1) irrelevant or worse, greenwash, (Milne, 1996; Gray 2010) and subject to management capture (O'Dwyer, 2002, 2003; Tinker and Gray, 2003; Thomson and Bebbington, 2005), (2) ineffective and powerless (Cooper, 1992; Cooper and Johnston, 2012; Spence, 2007, 2009), and (3) anthropocentric (Hines, 1991; Maunders and Burritt, 1992; Gray and Bebbington, 2001; Deegan, 2007).

At first sight the investigation into belief systems appears to be of little value as it is shown that the interviews can be interpreted in several different ways, and further I gained very little sense of whether inter-connectedness existed or what it might be. However the revelation of multiple possible interpretations is itself a contribution. It reveals the frailty of the deep ecology position in that it is revealed as a social construct and easily deconstructed to be put aside as just another unprovable metaphysic. However when the interpretations are viewed in the light of the dialogue, the power of pre-conceptions or discourses is highlighted. For those such as myself who do feel an interconnectedness with nature, for whatever reason, this indicates a direction for a new deep ecological accounting. The building of a new discourse.

This conclusion of course is more aligned with the postmodern positions of Derrida (1976, 1982) and Foucault (1972, 2002) rather than the views of Fox (1984b) or Jung (1991) both of whom look for some metaphysical connection with the environment. This is not too problematic as Naess himself, when introducing the deep ecology principles, did not claim any specific ontological position. So despite my own feelings towards an inter-connectedness with nature I cannot show it to exist other than as a discourse. However this position is perhaps more defensible when arguing for the new ecological accounts, it is simply necessary for it, as Jacobs (2006) suggests when describing the role of Christianity in a postmodern world, tell a better story. It must offer a better world and composing that offer is deep ecology's greatest challenge. Further as followers of deep ecology know, it must be open to other stories – religions and philosophies – that lead to the same goals (Naess, 1984).

Another important conclusion to be drawn from the interviews is that there is support for the concept of community accounts. This support is summarized in Section 6.6 where the enthusiasm of the interviewees for local, polyvocal, qualitative accounts of all types is drawn out of the interviews and made evident. This enthusiasm calls for further research into the possibility for community accounts and plans for further research are discussed in the final section of this chapter.

Regarding the quadri-hermeneutic, the combination of my inner reflection or dialogue with the reflexive method adds value to my interpretations by exposing the ideas and concepts that shape my thinking to myself and to my reader. This allows the reader in particular to better understand how I am making sense of an interview, or indeed any text.

*Further research (or where to next)*

Despite the uncertainties and caveats attached to my arguments I believe there must be and is a way forward. Current environmental accounting is, by way of greenwash and anthropocentricity, playing a supporting role in the destruction of the planet and an alternative must be found. More positively my interviewees expressed approval for the new type of account and even a willingness to be involved. A trial or experiment is now required aimed at preparing an example of the new ecological account. What resources are required, what are the difficulties and what are the social and environmental outcomes are questions to be answered, and is it even possible? Will the accounts give rise to a new discourse, will the concept (or phenomenon?) of inter-connectedness become any clearer? There are also questions about the nature of the accounts – what should be included? This is a topic in itself. This thesis is part of a project, and it is just the beginning.

## POSTSCRIPT

Since the conclusion of this thesis the Greater Manchester local authority ecology unit has held a conference as part of the From Grey to Green project that Interviewee 2 mentioned when replying to my question on community accounts. This project was built around a call for more naturalists to share their records with the ecology unit who opened the conference noting that less than 5% of recorders submit their records to the unit. Later at the same conference the unit called on naturalists to submit their records using a specific recording software package. I would suggest that the unwillingness to submit records and the “imposition” of a specific format are very much linked.

Also I believe that Interviewee 1 has resigned as an administrator of a national bird recording scheme – I have not spoken to him but I was told this was the case by another national recorder. Again the reason appears to be connected with the imposition of specific recording format.

It seems likely to me that these attempts at standardization go “against the grain” of many naturalists and they are simply unwilling to fit into a specific format. They will keep their own records but their primary concern is “being out there”, ie being in and part of nature. They are not interested in learning about software or systems or other remote suggestions from “voices of authority”.

Reflecting on this state of affairs leads me to conclude that the community accounts I propose may provide the very space that is needed for the sharing of records more widely. The naturalists will not need to change the format of their records. They can submit and display them in whatever format they want. Again from personal experience I doubt that they mind sharing records – you only have sit in a hide on a bird reserve and listen to locals talk to realise they do not mind sharing their knowledge.

If local authorities and scientific organizations want to access these records they will be there in the community accounts for them to collect. They may have to go

and get them but at least that will be possible whereas today they have no access at all. Hopefully a compromise that works to everyone's benefit.

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